

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT MARCH 2020**

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Section 1: Budget Statement

1.1 Mayors Report

Not Applicable, but the Budget Statement as well as the C-schedule has been sent to the mayor.

See attached quality certificate

1.2 Resolution

The report will be presented to the council at their next meeting.

1.3 Executive Summary

Section 71 of the MFMA states that the Accounting Officer of the Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribed format on the state of the Municipality's Budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

The executive summary of the monthly statement must cover at least the following:

- a) The municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustments budget, with specific reference to the in-year report tables, charts and explanations.
- b) Any material variances from service delivery and budget implementation plan.
- c) Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the approved budget.

1.4 Performance against the approved budget

Original vs Actuals as at 31 March 2020(R'000)			
Operating Expenditure			
	YearTDActuals	YearTDBudget	YTD variance
	905 587 234	555 938 000	693 192 000
			80%
Operating Revenue			
	YearTDActuals	YearTDBudget	YTD variance
	-980 010 805	-663 123 000	-602360000
			110%
Capital Expenditure			
	YearTDActuals	YearTDBudget	YTD variance
	206 105 362	98 516 000	153 916 000
			64%

This is the ninth report for the 2019/2020 financial year, that leads to the under expenditure of 20% against the year to date actuals.

There is an over collection of 10% under revenue against the year to date actuals, this is due to non-payment of services as expected.

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The under expenditure of 36% against the year to date actuals on the capital expenditure is due to municipal capital expenditure which is not fixed.

1.5 Capital Expenditure

Under expenditure of 36% against the year to date actuals, this is due to Municipal capital expenditure which is not fixed as well as the late appointment of contractors

The above percentage 36% is based on the year to date budget, not the amount received.

1.6 Material variances from SDBIP

No comments.

1.7 Remedial corrective steps

No comments.

Section 2- In-year budget statement tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

If a municipality does have one or more municipal entities, the adjustments budget tables must consist of -

- (a) The tables mentioned above, and
- (b) The tables in the Second Attachment to this Schedule, namely-
 - (i) Table C1 Consolidated Monthly Budget Statement Summary
 - (ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)

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(iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance
(revenue and expenditure by municipal vote)

(iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance
(revenue and expenditure)

(v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure
(municipal vote, standard classification and funding)

(vi) Table C6 Consolidated Monthly Budget Statement- Financial Position

(vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

Supporting information and explanations of trends and anomalies must be presented for each table where such presentation will assist with the information contained in the tables

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2.1 Table C1 Monthly Statements Summary

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	134,800	142,164	142,164	11,747	105,922	106,623	(701)	-1%	142,164
Service charges	154,209	184,251	184,251	16,164	136,473	138,189	(1,716)	-1%	184,251
Investment revenue	453	5,400	6,400	243	4,594	4,450	144	3%	6,400
Transfers and subsidies	397,008	437,830	374,462	110,321	369,372	303,025	66,347	22%	374,462
Other own revenue	55,860	66,922	66,628	5,721	46,762	50,074	(3,312)	-7%	66,628
Total Revenue (excluding capital transfers and contributions)	742,329	836,566	773,905	144,196	663,123	602,360	60,763	10%	773,905
Employee costs	194,442	270,275	248,852	17,022	163,765	188,120	(24,355)	-13%	248,852
Remuneration of Councillors	22,827	25,371	25,371	3,940	18,857	19,029	(171)	-1%	25,371
Depreciation & asset impairment	159,814	154,537	154,537	12,878	116,017	115,903	114	0%	154,537
Finance charges	6,178	3,689	3,689	246	2,184	2,767	(582)	-21%	3,689
Materials and bulk purchases	114,908	109,277	92,304	20,543	77,252	75,049	2,203	3%	92,304
Transfers and subsidies	75	-	-	-	-	-	-	-	-
Other expenditure	577,827	404,091	380,834	26,821	178,863	292,326	(113,463)	-39%	380,834
Total Expenditure	1,076,070	967,240	905,587	81,451	556,938	693,192	(136,254)	-20%	905,587
Surplus/(Deficit)	(333,741)	(130,674)	(131,682)	62,744	106,185	(90,832)	197,017	-217%	(131,682)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	88,203	87,086	93,773	-	2,110	67,989	###	-97%	93,773
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	91,481	112,438	112,332	-	22,650	84,286	(61,636)	-73%	112,332
Surplus/(Deficit) after capital transfers & contributions	(154,057)	68,850	74,424	62,744	130,945	61,444	69,502	113%	74,424
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(154,057)	68,850	74,424	62,744	130,945	61,444	69,502	113%	74,424
Capital expenditure & funds sources									
Capital expenditure	70,100	204,802	206,105	11,503	98,516	153,916	(55,400)	-36%	206,105
Capital transfers recognised	62,181	201,362	206,105	11,503	98,490	152,919	(54,429)	-36%	206,105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,440	-	-	26	997	(971)	-97%	-
Total sources of capital funds	62,181	204,802	206,105	11,503	98,516	153,916	(55,400)	-36%	206,105
Financial position									
Total current assets	155,836	572,098	572,098	-	392,873	-	-	-	572,098
Total non current assets	3,493,340	1,785,427	1,786,730	-	3,475,953	-	-	-	1,786,730
Total current liabilities	361,268	172,503	172,503	-	450,379	-	-	-	172,503
Total non current liabilities	31,543	24,600	24,600	-	31,993	-	-	-	24,600
Community wealth/Equity	3,441,503	2,160,422	2,156,152	-	3,317,209	-	-	-	2,156,152
Cash flows									
Net cash from (used) operating	(617,249)	(690,164)	(570,902)	68,569	435,651	446,728	11,078	2%	570,902
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	43,830	132,519	132,503	769	(34,529)	(99,377)	(64,848)	65%	(132,503)
Cash/cash equivalents at the month/year end	(572,110)	(533,268)	(414,022)	-	465,795	347,351	(118,443)	-34%	438,399
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	2,219	823	72	1,305	-	-	-	-	4,420

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2.2- Table C2 Monthly Budget Statement-Financial Performance

(Standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications.

Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental and Trading Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote.

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2.2 Table C2: Financial Performance (Standard Classification)

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		576,222	481,392	420,102	(32,993)	364,405	336,528	27,877	8%	420,102
Executive and council		653	1,695	1,695	-	(1,047)	1,271	(2,318)	-182%	1,695
Finance and administration		575,569	479,697	418,407	(32,993)	365,452	335,257	30,195	9%	418,407
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		27,513	19,245	35,546	16	17,399	20,954	(3,555)	-17%	35,546
Community and social services		24,966	14,640	31,941	16	17,397	17,901	(503)	-3%	31,941
Sport and recreation		42	55	55	0	2	41	(39)	-95%	55
Public safety		2,505	4,550	3,550	-	-	3,012	(3,012)	-100%	3,550
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		58,410	67,461	64,921	9	2,042	49,580	(47,538)	-96%	64,921
Planning and development		2,445	5,268	3,733	9	115	3,337	(3,222)	-97%	3,733
Road transport		55,965	62,193	61,188	-	1,927	46,243	(44,316)	-96%	61,188
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		259,870	467,992	459,442	177,164	304,037	347,574	(43,537)	-13%	459,442
Energy sources		5,282	19,858	20,417	-	1,951	15,117	(13,166)	-87%	20,417
Water management		219,467	324,372	340,838	103,124	217,406	249,865	(32,460)	-13%	340,838
Waste water management		18,299	43,022	33,242	18,214	20,748	28,354	(7,606)	-27%	33,242
Waste management		16,821	80,741	64,944	55,827	63,932	54,237	9,695	18%	64,944
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	922,014	1,036,091	980,011	144,196	687,883	754,636	(66,753)	-9%	980,011
Expenditure - Functional										
Governance and administration		402,883	395,400	330,044	28,536	205,021	255,517	(50,496)	-20%	330,044
Executive and council		89,330	107,752	83,503	10,661	58,188	66,473	(8,284)	-12%	83,503
Finance and administration		310,103	283,950	243,078	17,597	144,199	186,366	(42,167)	-23%	243,078
Internal audit		3,450	3,697	3,462	278	2,635	2,679	(44)	-2%	3,462
Community and public safety		107,526	101,815	81,104	6,397	56,705	65,794	(9,090)	-14%	81,104
Community and social services		45,249	30,483	23,105	1,563	13,666	18,911	(5,245)	-28%	23,105
Sport and recreation		33,189	29,289	25,716	2,423	23,086	20,441	2,645	13%	25,716
Public safety		29,088	42,043	32,283	2,411	19,952	26,442	(6,489)	-25%	32,283
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		150,851	115,204	97,237	8,062	68,682	75,668	(6,986)	-9%	97,237
Planning and development		17,339	31,369	25,455	1,735	14,995	20,128	(5,133)	-26%	25,455
Road transport		133,512	83,834	71,782	6,326	53,687	55,541	(1,853)	-3%	71,782
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		414,810	354,822	397,203	38,457	226,530	296,213	(69,683)	-24%	397,203
Energy sources		27,188	31,909	31,754	2,728	26,165	22,910	3,255	14%	31,754
Water management		307,502	241,660	290,899	27,467	149,363	216,201	(66,838)	-31%	290,899
Waste water management		32,008	18,784	24,790	1,564	16,909	18,526	(1,617)	-9%	24,790
Waste management		48,112	62,469	49,761	6,698	34,093	38,576	(4,483)	-12%	49,761
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,076,070	967,240	905,587	81,451	556,938	693,192	(136,254)	-20%	905,587
Surplus/ (Deficit) for the year		(154,057)	68,850	74,424	62,744	130,945	61,444	69,502	113%	74,424

Municipality noted the following challenges:

- The municipality still faces a challenge under the year to date actuals due to the amount of R 72 776 000 that appears under Inventory physical and monthly gains and the value is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,944 that appears under Inventory physical and losses.

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2.3 Table C3 Monthly Budget Statement-Financial Performance

(Revenue and expenditure by municipal vote)

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		653	1,695	1,695	-	(1,047)	1,271	(2,318)	-182.4%	1,695
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		575,355	479,197	417,907	(32,993)	365,204	334,882	30,322	9.1%	417,907
Vote 04 - Corporate Services		214	500	500	-	248	375	(127)	-33.8%	500
Vote 05 - Community Services		44,334	99,987	100,491	55,843	81,332	75,192	6,140	8.2%	100,491
Vote 06 - Planning & Development		107	100	150	9	115	95	20	20.9%	150
Vote 07 - Infrastructure & Technical Services		301,352	454,612	459,268	121,337	242,031	342,821	(100,790)	-29.4%	459,268
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	922,014	1,036,091	980,011	144,196	687,883	754,636	(66,753)	-8.8%	980,011
Expenditure by Vote	1									
Vote 01 - Municipal Council		71,986	86,146	67,177	8,381	46,005	53,273	(7,268)	-13.6%	67,177
Vote 02 - Office Of The Accounting Officer		20,795	25,303	19,788	2,558	14,818	15,878	(1,060)	-6.7%	19,788
Vote 03 - Budget And Treasury Office		217,956	126,092	120,458	6,782	44,612	90,930	(46,317)	-50.9%	120,458
Vote 04 - Corporate Services		132,098	137,336	104,950	9,558	88,088	81,782	6,305	7.7%	104,950
Vote 05 - Community Services		170,008	182,220	146,159	14,280	101,034	116,205	(15,171)	-13.1%	146,159
Vote 06 - Planning & Development		15,000	26,202	21,872	1,445	12,780	17,308	(4,528)	-26.2%	21,872
Vote 07 - Infrastructure & Technical Services		448,227	383,941	425,183	38,448	249,601	317,815	(68,214)	-21.5%	425,183
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,076,070	967,240	905,587	81,451	556,938	693,192	(136,254)	-19.7%	905,587
Surplus/ (Deficit) for the year	2	(154,057)	68,850	74,424	62,744	130,945	61,444	69,502	113.1%	74,424

Municipality noted the following challenges:

- The municipality still faces a challenge under the year to date actuals due to the amount of R 72 776 000 that appears under Inventory physical and monthly gains and the value is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,944 that appears under Inventory physical and losses.

The operating expenditure budget is approved by Council on a municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates:

Municipal Council, Office of the accounting officer, Corporate Services, Budget and Treasury, Technical/Infrastructure Services, Community Services, as well as Planning & Economic Development.

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Table C4: Financial Performance (revenue & expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		134,800	142,164	142,164	11,747	105,922	106,623	(701)	-1%	142,164
Service charges - electricity revenue		-	-	-	-	(1,095)	(0)	(1,095)	#####	-
Service charges - water revenue		147,290	171,557	171,557	15,124	127,958	128,668	(710)	-1%	171,557
Service charges - sanitation revenue		2,274	2,750	2,750	214	2,086	2,062	23	1%	2,750
Service charges - refuse revenue		4,645	9,944	9,944	827	7,524	7,458	65	1%	9,944
Rental of facilities and equipment		42	51	71	7	55	46	9	19%	71
Interest earned - external investments		453	5,400	6,400	243	4,594	4,450	144	3%	6,400
Interest earned - outstanding debtors		45,874	59,790	59,577	5,615	44,734	44,757	(24)	0%	59,577
Dividends received		4,237	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2,326	4,500	3,500	-	-	2,975	(2,975)	-100%	3,500
Licences and permits		179	50	50	-	-	37	(37)	-100%	50
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		397,008	437,830	374,462	110,321	369,372	303,025	66,347	22%	374,462
Other revenue		1,934	2,531	3,431	99	1,901	2,258	(357)	-16%	3,431
Gains		1,269	-	-	-	73	-	73	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		742,329	836,566	773,905	144,196	663,123	602,360	60,763	10%	773,905
Expenditure By Type										
Employee related costs		194,442	270,275	248,852	17,022	163,765	188,120	(24,355)	-13%	248,852
Remuneration of councillors		22,827	25,371	25,371	3,940	18,857	19,029	(171)	-1%	25,371
Debt impairment		296,210	122,540	180,148	4	4,026	130,561	(126,536)	-97%	180,148
Depreciation & asset impairment		159,814	154,537	154,537	12,878	116,017	115,903	114	0%	154,537
Finance charges		6,178	3,689	3,689	246	2,184	2,767	(582)	-21%	3,689
Bulk purchases		110,347	103,700	89,145	20,362	75,968	71,953	4,015	6%	89,145
Other materials		4,561	5,577	3,159	181	1,284	3,096	(1,812)	-59%	3,159
Contracted services		139,862	151,837	111,042	16,725	94,324	88,960	5,365	6%	111,042
Transfers and subsidies		75	-	-	-	-	-	-	-	-
Other expenditure		138,957	129,715	89,643	10,093	79,268	72,805	6,463	9%	89,643
Losses		2,797	-	-	-	1,245	-	1,245	#DIV/0!	-
Total Expenditure		1,076,070	967,240	905,587	81,451	556,938	693,192	(136,254)	-20%	905,587
Surplus/(Deficit)		(333,741)	(130,674)	(131,682)	62,744	106,185	(90,832)	197,017	(0)	(131,682)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88,203	87,086	93,773	-	2,110	67,989	(65,880)	(0)	93,773
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		91,481	112,438	112,332	-	22,650	84,286	(61,636)	(0)	112,332
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(154,057)	68,850	74,424	62,744	130,945	61,444			74,424
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(154,057)	68,850	74,424	62,744	130,945	61,444			74,424
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(154,057)	68,850	74,424	62,744	130,945	61,444			74,424
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(154,057)	68,850	74,424	62,744	130,945	61,444			74,424

Municipality noted the following challenges:

- The municipality still faces a challenge under the year to date actuals due to the amount of R 72 776 000 that appears under Inventory physical and monthly gains and the value is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,944 that appears under Inventory physical and losses.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Revenue

- (a) Fines and penalties-Municipality has collected under this line item but due to the agreement that municipality has with the department of Roads nothing has been received.
- (b) Municipality received equitable shares of R107, 317, 000 (million) in March 2020.
- (c) Moses Kotane depend mostly on grants.

Expenditure

- (a) **Bulk Purchases**-The account for March 2020 has been paid.
- (b) **Contracted Services**-The payment for contractors is not fixed, some of the expenses are paid only if the services has been rendered.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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2.5 Table C5: Capital Expenditure by Vote

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08
February

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Total Capital Multi-year expenditure	4,7	55,355	73,298	77,791	7,099	50,786	56,770	(5,984)	-11%	77,791
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office	12	100	-	-	-	26	28	(2)	-8%	-
Vote 04 - Corporate Services		550	-	-	-	-	46	(46)	-100%	-
Vote 05 - Community Services		30,587	30,727	30,727	1,219	19,753	22,943	(3,190)	-14%	30,727
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services	14,733	100,267	97,588	97,588	3,185	27,951	74,129	(46,178)	-62%	97,588
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	14,745	131,505	128,315	4,404	47,730	97,146	(49,416)	-51%	128,315
Total Capital Expenditure		70,100	204,802	206,105	11,503	98,516	153,916	(55,400)	-36%	206,105
Capital Expenditure - Functional Classification										
Governance and administration		118	650	-	-	26	74	(48)	-65%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		118	650	-	-	26	74	(48)	-65%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		130	14,790	30,727	1,219	15,713	17,414	(1,701)	-10%	30,727
Community and social services		-	14,590	30,727	1,219	15,713	17,397	(1,684)	-10%	30,727
Sport and recreation		130	200	-	-	-	17	(17)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,042	62,193	61,188	5,718	28,334	46,243	(17,909)	-39%	61,188
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		41,042	62,193	61,188	5,718	28,334	46,243	(17,909)	-39%	61,188
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28,811	127,169	114,190	4,566	54,443	90,185	(35,743)	-40%	114,190
Energy sources		(0)	22,446	20,417	1,323	8,227	16,023	(7,795)	-49%	20,417
Water management		27,626	64,815	81,281	2,879	36,735	55,198	(18,462)	-33%	81,281
Waste water management		-	24,111	12,492	364	5,440	13,436	(7,996)	-60%	12,492
Waste management		1,185	15,797	-	-	4,040	5,529	(1,489)	-27%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	70,100	204,802	206,105	11,503	98,516	153,916	(55,400)	-36%	206,105
Funded by:										
National Government		62,181	201,362	206,105	11,503	98,490	152,919	(54,429)	-36%	206,105
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		62,181	201,362	206,105	11,503	98,490	152,919	(54,429)	-36%	206,105
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,440	-	-	26	997	(971)	-97%	-
Total Capital Funding		62,181	204,802	206,105	11,503	98,516	153,916	(55,400)	-36%	206,105

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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- a) The capital expenditure amounts to R11,503,000 million, the under spending of 36% is due to the late appointment of contractors,

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		11,869	10,000	10,000	(2,430)	10,000
Call investment deposits		52,824	14,377	14,377	126,929	14,377
Consumer debtors		23,663	475,621	475,621	204,292	475,621
Other debtors		55,755	68,100	68,100	55,802	68,100
Current portion of long-term receivables						
Inventory		11,725	4,000	4,000	8,280	4,000
Total current assets		155,836	572,098	572,098	392,873	572,098
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		155,210	-	-	155,210	-
Investments in Associate						
Property, plant and equipment		3,298,336	1,785,177	1,786,730	3,280,950	1,786,730
Biological						
Intangible		39,780	250	-	39,780	-
Other non-current assets		14	-	-	14	-
Total non current assets		3,493,340	1,785,427	1,786,730	3,475,953	1,786,730
TOTAL ASSETS		3,649,176	2,357,525	2,358,828	3,868,826	2,358,828
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		43,830	132,503	132,503	34,514	132,503
Consumer deposits		16	-	-	16	-
Trade and other payables		289,359	40,000	40,000	390,101	40,000
Provisions		28,064	-	-	25,749	-
Total current liabilities		361,268	172,503	172,503	450,379	172,503
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		31,543	24,600	24,600	31,993	24,600
Total non current liabilities		31,543	24,600	24,600	31,993	24,600
TOTAL LIABILITIES		392,811	197,103	197,103	482,372	197,103
NET ASSETS	2	3,256,365	2,160,422	2,161,725	3,386,454	2,161,725
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3,441,503	2,160,422	2,156,152	3,317,209	2,156,152
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,441,503	2,160,422	2,156,152	3,317,209	2,156,152

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT MARCH 2020**

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	130,327	130,327	3,167	49,488	-	49,488	#DIV/0!	130,327
Service charges		-	113,966	113,966	8,954	49,287	-	49,287	#DIV/0!	113,966
Other revenue		-	2,841	2,841	39	23,448	-	23,448	#DIV/0!	2,841
Government - operating		-	437,830	437,830	-	265,530	218,915	46,615	21%	437,830
Government - capital		-	-	-	43,355	148,361	-	148,361	#DIV/0!	-
Interest		-	17,390	17,390	5,676	42,356	-	42,356	#DIV/0!	17,390
Dividends								-		
Payments										
Suppliers and employees		-	(686,837)	(686,837)	(51,121)	(429,981)	-	429,981	#DIV/0!	(686,837)
Finance charges		-	-	-	889	(2,436)	-	2,436	#DIV/0!	-
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	15,517	15,517	10,959	146,055	218,915	72,860	33%	15,517
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	200,374	200,374	-	(82,325)	-	82,325	#DIV/0!	200,374
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	200,374	200,374	-	(82,325)	-	82,325	#DIV/0!	200,374
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(0)	7,960	7,960	-	(1,156)	5,307	6,463	122%	7,960
NET CASH FROM/(USED) FINANCING ACTIVITIES		(0)	7,960	7,960	-	(1,156)	5,307	6,463	122%	7,960
NET INCREASE/ (DECREASE) IN CASH HELD		(0)	223,851	223,851	10,959	62,574	224,222			223,851
Cash/cash equivalents at beginning:		-	47,399	47,399		549,026				
Cash/cash equivalents at month/year end:		(0)	271,250	271,250		611,600	224,222			223,851

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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The Municipality noted the following challenges:

Municipality still preparing the cash flow: C7 manually so Treasury won't be able to align the report to the system

The Municipality noted the following challenges:

Municipality still preparing the cash flow: C7 manually so Treasury won't be able to align the report to the system

- (a) Municipality is still facing a challenge while capturing their cash flow in the system(THRU)
- (b) The challenge was discussed with the services provider and a better report will be produced during adjustment budget.
- (c) The challenge leads to a blank YearTD budget which leads to an error under YTD Variance.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2020

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.6%	16.4%	17.5%	0.4%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.7%	8.0%	8.0%	12.8%	8.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	43.1%	331.6%	331.6%	87.2%	331.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		17.9%	14.1%	14.1%	27.6%	14.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10.7%	65.0%	70.3%	39.2%	70.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		26.2%	32.3%	32.2%	24.7%	32.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.5%	7.8%	6.1%	6.2%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		22.4%	18.9%	20.4%	0.3%	3.8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Section 4- Debtor's Analysis

The debtor's analysis must contain-

- (a) Debtors age analysis by income source
- (b) Debtors age analysis by customer group

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts ILo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400													
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900													
Total By Income Source	2000													
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300													
Households	2400													
Other	2500													
Total By Customer Group	2600													

The municipality has noted the following challenges:

Debtor's book decreased over the period under discussion from R1, 106, 374 to R1, 030, 960 and as reflected in the C Schedule report hereto attached. The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3.

The Financial Position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the future amounts which will only fall due in coming months.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2020

Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2,219	823	72	1,305	-	-	-	-	4,420		
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	2,219	823	72	1,305	-	-	-	-	4,420	-	

(a) Most of the creditors have been paid in March 2020.

Section 6- Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2													

An additional investment reconciliation has been attached since the municipality investment information cannot be updated on the THRU system.

Municipality is on discussion with the system vendor to upload the investment register on the Tru system.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT MARCH 2020**

Section 7- Allocation and grant receipts and expenditure

The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- a) Allocation and grant receipts and expenditure against each allocation or grant; and
- b) Any change in allocations and a result.
 - i. An adjustments of the national, provincial government, district , Local municipalities and
 - ii. Changes in grants from other providers

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:										
Community Library		-	437,830	373,298	110,321	369,372	302,559	66,813	22.1%	373,298
Equitable Share		-	429,267	366,320	110,321	369,324	296,771	72,553	24.4%	366,320
Expanded Public Works Programme Integrated Grant		-	1,695	1,695	-	48	1,271	(1,223)	-96.2%	1,695
Local Government Financial Management Grant		-	1,700	1,700	-	-	1,275	(1,275)	-100.0%	1,700
Municipal Infrastructure Grant		-	5,168	3,583	-	-	3,242	(3,242)	-100.0%	3,583
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3,910	-	-	-	-	-	-	-	-
Libraries; Archives and Museums		3,910	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	1,164	-	-	466	(466)	-100.0%	1,164
National Library South Africa		-	-	1,164	-	-	466	(466)	-100.0%	1,164
Total Operating Transfers and Grants	5	3,910	437,830	374,462	110,321	369,372	303,025	66,347	21.9%	374,462
Capital Transfers and Grants										
National Government:		88,203	87,086	93,773	-	2,110	67,989	(65,880)	-96.9%	93,773
Municipal Infrastructure Grant		35,748	32,086	38,773	-	2,110	26,739	(24,630)	-92.1%	38,773
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		52,455	55,000	55,000	-	-	41,250	(41,250)	-100.0%	55,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		91,481	112,438	112,332	-	22,650	84,286	(61,636)	-73.1%	112,332
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		91,481	112,438	112,332	-	22,650	84,286	(61,636)	-73.1%	112,332
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	179,684	199,524	206,105	-	24,760	152,276	(127,516)	-83.7%	206,105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	183,595	637,354	580,567	110,321	394,132	455,301	(61,169)	-13.4%	580,567

WSIG and MIG -the municipality has engaged with system vendor regarding the **alignment** of the C-schedule and verification report and apparently the query was sent to National treasury, so the municipality is still waiting for the response.

-The municipality received the following grant in August 2019:

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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FMG 1,700,000

EPWP 424,000

WSIG 11,000,000

The municipality received the following grant in November 2019:

EPWP 763,000

The municipality received the following grant in December 2019:

Equitable Shares R 80,142,000

Water Service Infrastructure R 27,500,000

The municipality received the following grant in February 2020:

MIG R 43, 355, 000

The municipality received the following grant in March 2020:

Equitable Shares R 107,317,000

Water Service Infrastructure R 16,500,000

MIG R 39,831,000

7.2 Supporting Table SC7 (1)

-The below attached table shows the expenditure per grant.

-Municipality will have to check their mapping since the report doesn't show the true reflection of the spending.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2020

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		115,671	114,559	75,395	18,727	60,507	65,057	(4,550)	-7.0%	75,395
Equitable Share		98,808	91,000	71,000	18,555	59,071	60,250	(1,179)	-2.0%	71,000
Expanded Public Works Programme Integrated Grant		3,862	4,470	1,695	102	559	1,503	(944)	-62.8%	1,695
Local Government Financial Management Grant		13,001	19,089	2,700	70	877	3,304	(2,427)	-73.5%	2,700
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115,671	114,559	75,395	18,727	60,507	65,057	(4,550)	-7.0%	75,395
Capital expenditure of Transfers and Grants										
National Government:		62,181	201,362	206,105	11,503	98,490	152,919	(54,429)	-35.6%	206,105
Municipal Infrastructure Grant		50,276	146,362	163,109	8,683	81,269	116,470	(35,201)	-30.2%	163,109
Water Services Infrastructure Grant		11,906	55,000	42,997	2,821	17,221	36,449	(19,228)	-52.8%	42,997
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		62,181	201,362	206,105	11,503	98,490	152,919	(54,429)	-35.6%	206,105
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		177,853	315,921	281,500	30,231	158,997	217,976	(58,979)	-27.1%	281,500

Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Section 8- Expenditure on councillor and board members allowances and employee benefits

8.1 Supporting Table SC8

The disclosure on councillor and board members allowances and employee benefits must include a comparison of actual

Expenditure and budgeted expenditure on -

- (a) Councillor allowances
- (b) Board member allowances; and
- (c) Employee benefits

Section 9: Actual & Revised Targets for Cash Receipts

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2020

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousands	1																
Cash Receipts By Source																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment																	
Interest earned - external investments																	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits																	
Agency services																	
Transfers and Subsidies - Operational																	
Other revenue																	
Cash Receipts by Source																	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source																	
Cash Payments by Type																	
Employee related costs		18,021	17,056	17,503	17,950	17,971	19,520	18,792	19,930	17,022	20,245	20,245	44,598	248,852	284,061	299,525	
Remuneration of councillors		1,678	1,698	1,772	1,946	1,946	1,949		3,928	3,940	2,114	2,114	2,285	25,371	19,090	20,044	
Interest paid		1,761		(1,677)	119	55	1,661	(272)	291	246	307	307	890	3,689	3,044	2,729	
Bulk purchases - Electricity		2,497	876	2,447	2,291	1,790	1,782	1,763	1,646	1,807	2,147	2,147	(3,047)	18,145	12,800	14,000	
Bulk purchases - Water & Sewer				6,061			25,389		9,065	18,555	3,583	3,583	4,762	71,000	120,000	150,000	
Other materials		16	611	4	4	185	82	14	186	181	21	21	1,833	3,159	5,127	5,362	
Contracted services		6,096	6,745	6,955	16,759	7,873	21,684	7,959	3,527	16,725	7,361	7,361	1,996	111,042	132,589	143,793	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other																	
General expenses		4,936	14,333	9,060	9,118	2,696	16,152	10,604	2,275	10,093	5,613	5,613	(851)	89,643	73,688	77,662	
Cash Payments by Type		35,006	41,320	42,124	48,186	32,517	88,217	38,862	40,848	68,569	41,392	41,392	52,467	570,902	650,399	713,115	
Other Cash Flows/Payments by Type																	
Capital assets																	
Repayment of borrowing		2,813	16	2,692	138	(40)	(1,645)	4,848	(275)	769	(11,042)	(11,042)	(119,735)	(132,503)			
Other Cash Flows/Payments																	
Total Cash Payments by Type		37,820	41,336	44,816	48,324	32,477	86,573	43,710	40,573	69,338	30,350	30,350	(67,268)	438,399	650,399	713,115	
NET INCREASE/(DECREASE) IN CASH HELD		(37,820)	(41,336)	(44,816)	(48,324)	(32,477)	(86,573)	(43,710)	(40,573)	(69,338)	(30,350)	(30,350)	67,268	(438,399)	(650,399)	(713,115)	
Cash/cash equivalents at the month/year beginning:																	
Cash/cash equivalents at the month/year end:		(37,820)	(41,336)	(44,816)	(48,324)	(32,477)	(86,573)	(43,710)	(40,573)	(69,338)	(28,319)	(28,319)	38,949	(414,022)	(619,438)	(682,153)	

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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9.2 Supporting Table SC10

NW375 Moses Kotane - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services								-		
Transfers and subsidies								-		
Other revenue								-		
Gains								-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and subsidies								-		
Other expenditure								-		
Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4,289	17,067	17,067	457	457	17,067	16,610	97.3%	0%
August	12,613	17,067	17,067	15,382	15,839	34,134	18,295	53.6%	8%
September	14,144	17,067	17,067	7,656	23,495	51,201	27,706	54.1%	11%
October	15,239	17,067	16,981	9,884	33,378	68,181	34,803	51.0%	16%
November	2,697	17,067	16,981	12,337	45,715	85,162	39,447	46.3%	22%
December	28,256	17,067	16,981	19,987	65,702	102,143	36,441	35.7%	32%
January	8,655	17,067	16,981	12,180	77,882	119,123	41,241	34.6%	38%
February	14,198	17,067	17,396	9,131	87,013	136,520	49,507	36.3%	42%
March	10,867	17,067	17,396	11,503	98,516	153,916	55,400	36.0%	48%
April	10,572	17,067	17,396	-	-	171,313	-	-	-
May	18,862	17,067	17,396	-	-	188,709	-	-	-
June	(70,291)	17,067	17,396	-	-	206,105	-	-	-
Total Capital expenditure	70,100	204,802	206,105	98,516					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing assets by asset class
- (c) SC13c: Expenditure on repairs and maintenance by asset class
- (d) SC13d: Expenditure on depreciation by asset class
- (e) SC13e: Expenditure on upgrading of existing assets by asset class

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2020

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13,540	133,362	103,267	4,507	38,584	87,983	49,400	56.1%	103,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	6,193	-	-	-	2,168	2,168	100.0%	-
Drainage Collection		-	6,193	-	-	-	2,168	2,168	100.0%	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	22,446	20,417	1,323	8,227	16,023	7,795	48.7%	20,417
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	22,446	20,417	1,323	8,227	16,023	7,795	48.7%	20,417
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		12,355	64,815	70,357	2,821	20,876	50,828	29,952	58.9%	70,357
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		12,355	64,815	70,357	2,821	20,876	50,828	29,952	58.9%	70,357
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	24,111	12,492	364	5,440	13,436	7,996	59.5%	12,492
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	24,111	12,492	364	5,440	13,436	7,996	59.5%	12,492
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,185	15,797	-	-	4,040	5,529	1,489	26.9%	-
Landfill Sites		1,185	15,797	-	-	4,040	5,529	1,489	26.9%	-

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		118	300	-	-	26	45	19	42.3%	-
Furniture and Office Equipment		118	300	-	-	26	45	19	42.3%	-
Machinery and Equipment		130	300	-	-	-	25	25	100.0%	-
Machinery and Equipment		130	300	-	-	-	25	25	100.0%	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13,788	133,962	103,267	4,507	38,610	88,053	49,444	56.2%	103,267

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Water Supply Infrastructure		15,191	-	10,924	58	15,859	4,369	(11,489)	-262.9%	10,924
Dams and Weirs										
Boreholes		15,191	-	10,924	58	15,859	4,369	(11,489)	-262.9%	10,924
Reservoirs										
Community Assets		(0)	12,000	20,106	825	9,766	12,243	2,476	20.2%	20,106
Community Facilities		(0)	12,000	20,106	825	9,766	12,243	2,476	20.2%	20,106
Halls		(0)	12,000	20,106	825	9,766	12,243	2,476	20.2%	20,106
Other assets		-	2,590	10,620	394	5,947	5,155	(793)	-15.4%	10,620
Operational Buildings		-	2,590	10,620	394	5,947	5,155	(793)	-15.4%	10,620
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	2,590	10,620	394	5,947	5,155	(793)	-15.4%	10,620
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(0)	250	-	-	-	21	21	100.0%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(0)	250	-	-	-	21	21	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		(0)	250	-	-	-	21	21	100.0%	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	15,191	14,840	41,650	1,278	31,572	21,788	(9,785)	-44.9%	41,650

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		48,829	47,910	36,338	1,107	27,165	24,488	(2,677)	-10.9%	36,338
Roads Infrastructure		2,705	9,400	1,050	71	165	2,418	2,253	93.2%	1,050
Roads		2,696	9,000	1,000	71	165	2,292	2,127	92.8%	1,000
Road Structures										
Road Furniture		8	400	50	-	-	126	126	100.0%	50
Capital Spares										
Storm water Infrastructure		821	2,000	450	-	31	579	548	94.7%	450
Drainage Collection										
Storm water Conveyance		821	2,000	450	-	31	579	548	94.7%	450
Attenuation										
Electrical Infrastructure		8,482	6,000	1,000	-	1	1,933	1,933	100.0%	1,000
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		8,482	6,000	1,000	-	1	1,933	1,933	100.0%	1,000
Capital Spares										
Water Supply Infrastructure		523	300	150	-	68	170	103	60.3%	150
Dams and Weirs										
Boreholes										
Reservoirs		523	300	150	-	68	170	103	60.3%	150
Pump Stations										
Solid Waste Infrastructure		36,299	30,210	33,688	4,451	31,352	22,963	(8,389)	-36.5%	33,688
Landfill Sites		36,299	30,210	33,688	4,451	31,352	22,963	(8,389)	-36.5%	33,688
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		489	500	200	-	9	228	220	96.2%	200
Community Facilities		-	-	-	-	-	-	-		-

10.2.4 Supporting Table SC13d

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2020

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		208,589	22,482	22,482	1,874	16,862	16,862	-		22,482
Roads Infrastructure		114,819	-	-	-	-	-	-		-
Roads		114,819	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		3,308	-	-	-	-	-	-		-
Drainage Collection		3,308	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		2,613	8,100	8,100	675	6,075	6,075	-		8,100
Power Plants		2,613	8,100	8,100	675	6,075	6,075	-		8,100
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		83,812	-	-	-	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		83,812	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		3,439	8,686	8,686	724	6,515	6,515	-		8,686
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		3,439	8,686	8,686	724	6,515	6,515	-		8,686
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		598	5,696	5,696	475	4,272	4,272	-		5,696
Landfill Sites		598	5,696	5,696	475	4,272	4,272	-		5,696
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		24,551	3,671	3,671	306	2,753	2,753	-		3,671
Community Facilities		24,551	3,671	3,671	306	2,753	2,753	-		3,671
Halls		21,077	3,671	3,671	306	2,753	2,753	-		3,671
Centres		3,474	-	-	-	-	-	-		-

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT MARCH 2020**

Biological or Cultivated Assets											
Biological or Cultivated Assets		6,183	6,183	515	4,637	4,637					6,183
Intangible Assets											
Servitudes		11,978	-	-	-	-	-	-	-	-	-
Licences and Rights		11,978	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>											
<i>Effluent Licenses</i>											
<i>Solid Waste Licenses</i>											
<i>Computer Software and Applications</i>		11,978	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>											
<i>Unspecified</i>											
Computer Equipment		(56,771)	61,202	61,202	5,100	45,901	45,901				61,202
Computer Equipment		(56,771)	61,202	61,202	5,100	45,901	45,901				61,202
Furniture and Office Equipment		(33,955)	56,676	56,676	4,723	42,621	42,507	(114)	-0.3%		56,676
Furniture and Office Equipment		(33,955)	56,676	56,676	4,723	42,621	42,507	(114)	-0.3%		56,676
Machinery and Equipment		621	865	865	72	649	649				865
Machinery and Equipment		621	865	865	72	649	649				865
Transport Assets		4,802	3,458	3,458	288	2,594	2,594				3,458
Transport Assets		4,802	3,458	3,458	288	2,594	2,594				3,458
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Depreciation	1	159,814	154,537	154,537	12,878	116,017	115,903	(114)	-0.1%		154,537

10.2.5 Supporting Table SC13e

NW375 Moses Kotane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		41,121	56,000	61,188	5,718	28,334	44,075	15,741	35.7%	61,188
Roads Infrastructure		41,042	56,000	61,188	5,718	28,334	44,075	15,741	35.7%	61,188
Roads		41,042	56,000	61,188	5,718	28,334	44,075	15,741	35.7%	61,188
Road Structures										
Water Supply Infrastructure		80	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs		80	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	41,121	56,000	61,188	5,718	28,334	44,075	15,741	35.7%	61,188