

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT FEBRUARY 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 29 FEBRUARY 2020(R'000)				
Operating Expenditure				
	YearTDActuals	YearTDBudget	YTD variance	
	905,587,234	475,486,490	622,392,844	76%
Operating Revenue				
	YearTDActuals	YearTDBudget	YTD variance	
	773,905,442	518,927,258	545,178,463	95%
Capital Expenditure				
	YearTDActuals	YearTDBudget	YTD variance	
	206,105,362	87,012,804	136,519,705	64%

This is the eighth report for the 2019/2020 financial year, that leads to the under expenditure of 24% against the year to date actuals.

There is an under collection of 5% under revenue against the year to date actuals, this is due to non-payment of services as expected.

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.

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

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(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 - M08 February

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	11,761	94,176	94,776	(600)	-1%	142,164
Service charges	154,209	184,251	184,251	15,594	120,309	122,834	(2,525)	-2%	184,251
Investment revenue	453	5,400	6,400	191	4,351	3,800	551	15%	6,400
Transfers and subsidies	397,008	437,830	374,462	-	259,051	279,213	(20,162)	-7%	374,462
Other own revenue	55,860	66,922	66,628	5,530	41,041	44,556	(3,515)	-8%	66,628
Total Revenue (excluding capital transfers and contributions)	742,329	836,566	773,905	33,077	518,927	545,178	(26,251)	-5%	773,905
Employee costs	194,442	270,275	248,852	19,930	146,742	167,875	(21,133)	-13%	248,852
Remuneration of Councillors	22,827	25,371	25,371	3,928	14,917	16,914	(1,997)	-12%	25,371
Depreciation & asset impairment	159,814	154,537	154,537	12,878	103,139	103,025	114	0%	154,537
Finance charges	6,178	3,689	3,689	291	1,938	2,459	(521)	-21%	3,689
Materials and bulk purchases	114,908	109,277	92,304	10,897	56,709	69,297	(12,588)	-18%	92,304
Transfers and subsidies	75	-	-	-	-	-	-	-	-
Other expenditure	577,827	404,091	380,834	6,200	152,041	262,823	(110,781)	-42%	380,834
Total Expenditure	1,076,070	967,240	905,587	54,124	475,486	622,393	(146,906)	-24%	905,587
Surplus/(Deficit)	(333,741)	(130,674)	(131,682)	(21,047)	43,441	(77,214)	120,655	-156%	(131,682)
Transfers and subsidies - capital (monetary allocations)	88,203	87,086	93,773	-	2,110	59,395	(57,285)	-96%	93,773
Contributions & Contributed assets	91,481	112,438	112,332	-	22,650	74,938	(52,287)	-70%	112,332
Surplus/(Deficit) after capital transfers & contributions	(154,057)	68,850	74,424	(21,047)	68,201	57,118	11,083	19%	74,424
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(154,057)	68,850	74,424	(21,047)	68,201	57,118	11,083	19%	74,424
Capital expenditure & funds sources									
Capital expenditure	70,100	204,802	206,105	9,131	87,013	136,520	(49,507)	-36%	206,105
Capital transfers recognised	62,181	201,362	206,105	14,684	86,987	135,190	(48,203)	-36%	206,105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,440	-	(5,553)	26	1,330	(1,304)	-98%	-
Total sources of capital funds	62,181	204,802	206,105	9,131	87,013	136,520	(49,507)	-36%	206,105
Financial position									
Total current assets	155,836	572,098	572,098	-	269,883	-	-	-	572,098
Total non current assets	3,493,340	1,785,427	1,786,730	-	3,477,328	-	-	-	1,786,730
Total current liabilities	361,268	172,503	172,503	-	391,551	-	-	-	172,503
Total non current liabilities	31,543	24,600	24,600	-	31,943	-	-	-	24,600
Community wealth/Equity	3,441,503	2,160,422	2,156,152	-	3,338,264	-	-	-	2,156,152
Cash flows									
Net cash from (used) operating	-	15,517	15,517	-	135,096	218,915	83,819	38%	15,517
Net cash from (used) investing	-	200,374	200,374	-	(82,325)	-	82,325	#DIV/0!	200,374
Net cash from (used) financing	(0)	7,960	7,960	-	(1,156)	5,307	6,463	122%	7,960
Cash/cash equivalents at the month/year end	(0)	271,250	271,250	-	600,641	224,222	(376,419)	-168%	223,851
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	35,127	33,218	28,887	26,541	25,546	24,659	413,417	540,797	1,128,192
Creditors Age Analysis									
Total Creditors	1,029	2,063	104	1,319	-	-	-	-	4,514

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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) - 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									
Revenue - Functional										
Governance and administration		576,222	481,392	420,102	17,477	397,398	308,670	88,728	29%	420,102
Executive and council		653	1,695	1,695	-	(1,047)	1,130	(2,177)	-193%	1,695
Finance and administration		575,569	479,697	418,407	17,477	398,445	307,540	90,905	30%	418,407
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		27,513	19,245	35,546	2	17,384	16,090	1,293	8%	35,546
Community and social services		24,966	14,640	31,941	2	17,382	13,220	4,162	31%	31,941
Sport and recreation		42	55	55	1	2	37	(35)	-95%	55
Public safety		2,505	4,550	3,550	-	-	2,833	(2,833)	-100%	3,550
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		58,410	67,461	64,921	3	2,033	44,466	(42,433)	-95%	64,921
Planning and development		2,445	5,268	3,733	3	106	3,205	(3,099)	-97%	3,733
Road transport		55,965	62,193	61,188	-	1,927	41,261	(39,335)	-95%	61,188
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		259,870	467,992	459,442	15,594	126,873	310,285	(183,411)	-59%	459,442
Energy sources		5,282	19,858	20,417	-	1,951	13,350	(11,399)	-85%	20,417
Water management		219,467	324,372	340,838	14,599	114,282	219,541	(105,259)	-48%	340,838
Waste water management		18,299	43,022	33,242	168	2,534	26,725	(24,191)	-91%	33,242
Waste management		16,821	80,741	64,944	827	8,105	50,668	(42,563)	-84%	64,944
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	922,014	1,036,091	980,011	33,077	543,687	679,511	(135,824)	-20%	980,011
Expenditure - Functional										
Governance and administration		402,883	395,400	330,044	17,893	176,485	230,674	(54,189)	-23%	330,044
Executive and council		89,330	107,752	83,503	7,248	47,528	60,795	(13,268)	-22%	83,503
Finance and administration		310,103	283,950	243,078	10,307	126,602	167,461	(40,859)	-24%	243,078
Internal audit		3,450	3,697	3,462	337	2,356	2,418	(62)	-3%	3,462
Community and public safety		107,526	101,815	81,104	4,773	50,308	60,691	(10,383)	-17%	81,104
Community and social services		45,249	30,483	23,105	1,372	12,104	17,513	(5,410)	-31%	23,105
Sport and recreation		33,189	29,289	25,716	2,684	20,663	18,683	1,980	11%	25,716
Public safety		29,088	42,043	32,283	717	17,541	24,495	(6,953)	-28%	32,283
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		150,851	115,204	97,237	7,980	60,620	68,478	(7,858)	-11%	97,237
Planning and development		17,339	31,369	25,455	1,638	13,260	18,352	(5,092)	-28%	25,455
Road transport		133,512	83,834	71,782	6,342	47,361	50,127	(2,766)	-6%	71,782
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		414,810	354,822	397,203	23,477	188,073	262,549	(74,476)	-28%	397,203
Energy sources		27,188	31,909	31,754	2,671	23,437	19,962	3,475	17%	31,754
Water management		307,502	241,660	290,899	17,743	121,897	191,302	(69,405)	-36%	290,899
Waste water management		32,008	18,784	24,790	1,843	15,345	16,438	(1,093)	-7%	24,790
Waste management		48,112	62,469	49,761	1,221	27,395	34,847	(7,453)	-21%	49,761
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,076,070	967,240	905,587	54,124	475,486	622,393	(146,906)	-24%	905,587
Surplus/ (Deficit) for the year		(154,057)	68,850	74,424	(21,047)	68,201	57,118	11,083	19%	74,424

Municipality noted the following challenges:

- The municipality still face a challenge under the year to date actuals due to the amount of R 72 776 that appears under Inventory physical and net realizable value gains that has an impact on the is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,947 that appears under Inventory physical and net realizable value loss.

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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) - M08

Vote 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 Vote	1									
Vote 01 - Municipal Council		653	1,695	1,695	-	(1,047)	1,130	(2,177)	-192.7%	1,695
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		575,355	479,197	417,907	17,477	398,196	307,207	90,990	29.6%	417,907
Vote 04 - Corporate Services		214	500	500	-	248	333	(85)	-25.6%	500
Vote 05 - Community Services		44,334	99,987	100,491	829	25,489	66,759	(41,269)	-61.8%	100,491
Vote 06 - Planning & Development		107	100	150	3	106	77	29	38.4%	150
Vote 07 - Infrastructure & Technical Services		301,352	454,612	459,268	14,767	120,694	304,006	(183,311)	-60.3%	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	33,077	543,687	679,511	(135,824)	-20.0%	980,011
Expenditure by Vote	1									
Vote 01 - Municipal Council		71,986	86,146	67,177	6,376	37,624	48,639	(11,015)	-22.6%	67,177
Vote 02 - Office Of The Accounting Officer		20,795	25,303	19,788	1,210	12,260	14,575	(2,315)	-15.9%	19,788
Vote 03 - Budget And Treasury Office		217,956	126,092	120,458	4,911	37,830	81,087	(43,256)	-53.3%	120,458
Vote 04 - Corporate Services		132,098	137,336	104,950	4,294	78,530	74,060	4,470	6.0%	104,950
Vote 05 - Community Services		170,008	182,220	146,159	7,023	86,754	106,221	(19,467)	-18.3%	146,159
Vote 06 - Planning & Development		15,000	26,202	21,872	1,346	11,335	15,787	(4,452)	-28.2%	21,872
Vote 07 - Infrastructure & Technical Services		448,227	383,941	425,183	28,964	211,153	282,025	(70,872)	-25.1%	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	54,124	475,486	622,393	(146,906)	-23.6%	905,587
Surplus/ (Deficit) for the year	2	(154,057)	68,850	74,424	(21,047)	68,201	57,118	11,083	19.4%	74,424

Municipality noted the following challenges:

- The municipality still face a challenge under the year to date actuals due to the amount of R 72 776 that appears under Inventory physical and net realizable value gains that has an impact on the 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 net realizable value loss.

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) - 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										
Revenue By Source										
Property rates		134,800	142,164	142,164	11,761	94,176	94,776	(600)	-1%	142,164
Service charges - electricity revenue		-	-	-	-	(1,095)	(0)	(1,095)	#####	-
Service charges - water revenue		147,290	171,557	171,557	14,599	112,834	114,371	(1,537)	-1%	171,557
Service charges - sanitation revenue		2,274	2,750	2,750	168	1,872	1,833	39	2%	2,750
Service charges - refuse revenue		4,645	9,944	9,944	827	6,697	6,630	67	1%	9,944
Rental of facilities and equipment		42	51	71	7	48	38	10	27%	71
Interest earned - external investments		453	5,400	6,400	191	4,351	3,800	551	15%	6,400
Interest earned - outstanding debtors		45,874	59,790	59,577	5,485	39,118	39,817	(699)	-2%	59,577
Dividends received		4,237	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2,326	4,500	3,500	-	-	2,800	(2,800)	-100%	3,500
Licences and permits		179	50	50	-	-	33	(33)	-100%	50
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		397,008	437,830	374,462	-	259,051	279,213	(20,162)	-7%	374,462
Other revenue		1,936	2,531	3,431	39	1,874	1,867	7	0%	3,431
Gains on disposal of PPE		1,266	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		742,329	836,566	773,905	33,077	518,927	545,178	(26,251)	-5%	773,905
Expenditure By Type										
Employee related costs		194,442	270,275	248,852	19,930	146,742	167,875	(21,133)	-13%	248,852
Remuneration of councillors		22,827	25,371	25,371	3,928	14,917	16,914	(1,997)	-12%	25,371
Debt impairment		296,210	122,540	180,148	397	4,022	114,032	(110,010)	-96%	180,148
Depreciation & asset impairment		159,814	154,537	154,537	12,878	103,139	103,025	114	0%	154,537
Finance charges		6,178	3,689	3,689	291	1,938	2,459	(521)	-21%	3,689
Bulk purchases		110,347	103,700	89,145	10,711	55,606	66,222	(10,616)	-16%	89,145
Other materials		4,561	5,577	3,159	186	1,102	3,075	(1,972)	-64%	3,159
Contracted services		139,862	151,837	111,042	3,527	77,599	81,599	(4,000)	-5%	111,042
Transfers and subsidies		75	-	-	-	-	-	-	-	-
Other expenditure		139,004	129,715	89,643	2,275	70,420	67,192	3,229	5%	89,643
Loss on disposal of PPE		2,750	-	-	-	-	-	-	-	-
Total Expenditure		1,076,070	967,240	905,587	54,124	475,486	622,393	(146,906)	-24%	905,587
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(333,741)	(130,674)	(131,682)	(21,047)	43,441	(77,214)	120,655	(0)	(131,682)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		88,203	87,086	93,773	-	2,110	59,395	(57,285)	(0)	93,773
Transfers and subsidies - capital (in-kind - all)		91,481	112,438	112,332	-	22,650	74,938	(52,287)	(0)	112,332
Surplus/(Deficit) after capital transfers & contributions		(154,057)	68,850	74,424	(21,047)	68,201	57,118			74,424
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(154,057)	68,850	74,424	(21,047)	68,201	57,118			74,424
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(154,057)	68,850	74,424	(21,047)	68,201	57,118			74,424
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(154,057)	68,850	74,424	(21,047)	68,201	57,118			74,424

Municipality noted the following challenges:

- The municipality still face a challenge under the year to date actuals due to the amount of R 72 776 that appears under Inventory physical and net realizable value gains that has an impact on the is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,947 that appears under Inventory physical and net realizable value loss.

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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 in December 2019.
- (c) Moses Kotane depend mostly on grants.

Expenditure

- (a) **Bulk Purchases**-The account for January 2020 is not yet paid, it will be paid in February 2020.
- (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	1,834	43,687	49,764	(6,077)	-12%	77,791
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office OfThe Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - BudgetAnd Treasury Office		12	100	-	-	26	37	(12)	-31%	-
Vote 04 - Corporate Services		-	550	-	-	-	61	(61)	-100%	-
Vote 05 - Community Services		-	30,587	30,727	2,266	18,534	20,348	(1,814)	-9%	30,727
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		14,733	100,267	97,588	5,030	24,766	66,309	(41,543)	-63%	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	7,297	43,326	86,756	(43,430)	-50%	128,315
Total Capital Expenditure		70,100	204,802	206,105	9,131	87,013	136,520	(49,507)	-36%	206,105
Capital Expenditure - Functional Classification										
Government and administration		118	650	-	-	26	99	(73)	-74%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		118	650	-	-	26	99	(73)	-74%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		130	14,790	30,727	1,070	14,494	12,976	1,518	12%	30,727
Community and social services		-	14,590	30,727	1,070	14,494	12,954	1,540	12%	30,727
Sport and recreation		130	200	-	-	-	22	(22)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,042	62,193	61,188	1,834	22,616	41,261	(18,645)	-45%	61,188
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		41,042	62,193	61,188	1,834	22,616	41,261	(18,645)	-45%	61,188
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28,811	127,169	114,190	6,227	49,877	82,184	(32,307)	-39%	114,190
Energy sources		(0)	22,446	20,417	795	6,905	14,558	(7,653)	-53%	20,417
Water management		27,626	64,815	81,281	3,679	33,856	46,503	(12,647)	-27%	81,281
Waste water management		-	24,111	12,492	557	5,076	13,750	(8,675)	-63%	12,492
Waste management		1,185	15,797	-	1,196	4,040	7,372	(3,332)	-45%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	70,100	204,802	206,105	9,131	87,013	136,520	(49,507)	-36%	206,105
Funded by:										
National Government		62,181	201,362	206,105	14,684	86,987	135,190	(48,203)	-36%	206,105
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		62,181	201,362	206,105	14,684	86,987	135,190	(48,203)	-36%	206,105
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,440	-	(5,553)	26	1,330	(1,304)	-98%	-
Total Capital Funding		62,181	204,802	206,105	9,131	87,013	136,520	(49,507)	-36%	206,105

a) The capital expenditure amounts to 9 million, the under spending of 36% is due to the late appointment of contractors,

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2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	2,429	10,000
Call investment deposits		52,824	14,377	14,377	28,662	14,377
Consumer debtors		23,663	475,621	475,621	177,345	475,621
Other debtors		55,755	68,100	68,100	52,734	68,100
Current portion of long-term receivables						
Inventory		11,725	4,000	4,000	8,714	4,000
Total current assets		155,836	572,098	572,098	269,883	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	3,282,324	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	3,477,328	1,786,730
TOTAL ASSETS		3,649,176	2,357,525	2,358,828	3,747,211	2,358,828
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		43,830	132,503	132,503	35,282	132,503
Consumer deposits		16	-	-	16	-
Trade and other payables		289,359	40,000	40,000	330,476	40,000
Provisions		28,064	-	-	25,777	-
Total current liabilities		361,268	172,503	172,503	391,551	172,503
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		31,543	24,600	24,600	31,943	24,600
Total non current liabilities		31,543	24,600	24,600	31,943	24,600
TOTAL LIABILITIES		392,811	197,103	197,103	423,493	197,103
NET ASSETS	2	3,256,365	2,160,422	2,161,725	3,323,718	2,161,725
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3,441,503	2,160,422	2,156,152	3,338,264	2,156,152
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,441,503	2,160,422	2,156,152	3,338,264	2,156,152

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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										
Cash/cash equivalents at beginning:		-	223,851	223,851	10,959	62,574	224,222			223,851
Cash/cash equivalents at month/year end:		(0)	47,399	47,399		549,026				
		(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 FEBRUARY 2020

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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		0.6%	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%	11.0%	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%	68.9%	331.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		17.9%	14.1%	14.1%	7.9%	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%	44.3%	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%	28.3%	32.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.5%	7.8%	6.1%	6.8%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		22.4%	18.9%	20.4%	0.4%	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 STATEMENT FEBRUARY 2020

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 - M08 February

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o 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	17,652	17,940	15,923	13,593	12,803	12,152	288,058	145,138	523,259	471,742	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10,819	8,573	6,771	6,620	6,541	6,542	30,568	161,683	238,117	211,954	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	225	218	215	244	267	166	1,125	6,634	9,094	8,436	-	-
Receivables from Exchange Transactions - Waste Management	1600	939	940	931	929	928	927	5,211	49,319	60,125	57,314	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	5,491	5,368	5,046	5,106	4,990	4,872	88,372	148,264	267,510	251,605	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1	179	-	48	17	1	82	29,759	30,088	29,908	-	-
Total By Income Source	2000	35,127	33,218	28,887	26,541	25,545	24,659	413,417	540,797	1,128,192	1,030,960	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	7,104	6,762	5,603	5,525	5,446	5,038	25,658	116,779	177,915	158,446	-	-
Commercial	2300	11,105	8,823	6,903	3,760	3,129	3,355	19,375	144,798	201,248	174,417	-	-
Households	2400	16,814	17,197	16,308	16,941	16,805	16,059	367,547	274,414	742,085	691,766	-	-
Other	2500	103	436	73	315	166	207	836	4,806	6,943	6,330	-	-
Total By Customer Group	2600	35,127	33,218	28,887	26,541	25,545	24,659	413,417	540,797	1,128,191	1,030,960	-	-

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 FEBRUARY 2020

Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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		
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	1,029	2,063	104	1,319	-	-	-	-	4,514	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1,029	2,063	104	1,319	-	-	-	-	4,514	-	

There is a difference between C-Schedule and the data string and this difference is due to debtor's codes which are not included in the data string templates- municipality will include those codes on the next reports.

(a) Most of the creditors has been paid in February 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 - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
		Yrs/Months												
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.

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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 - 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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:			437,830	373,298	-	259,051	278,980	(19,929)	-7.1%	373,298
Community Library		-	-	-	-	-	-	-	-	-
Equitable Share		-	429,267	366,320	-	259,003	273,589	(14,586)	-5.3%	366,320
Expanded Public Works Programme Integrated Grant		-	1,695	1,695	-	48	1,130	(1,082)	-95.8%	1,695
Local Government Financial Management Grant		-	1,700	1,700	-	-	1,133	(1,133)	-100.0%	1,700
Municipal Infrastructure Grant		-	5,168	3,583	-	-	3,128	(3,128)	-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	-	-	233	(233)	-100.0%	1,164
National Library South Africa		-	-	1,164	-	-	233	(233)	-100.0%	1,164
Total Operating Transfers and Grants	5	3,910	437,830	374,462	-	259,051	279,213	(20,162)	-7.2%	374,462
Capital Transfers and Grants										
National Government:		88,203	87,086	93,773	-	2,110	59,395	(57,285)	-96.4%	93,773
Municipal Infrastructure Grant		35,748	32,086	38,773	-	2,110	22,728	(20,618)	-90.7%	38,773
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		52,455	55,000	55,000	-	-	36,667	(36,667)	-100.0%	55,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		91,481	112,438	112,332	-	22,650	74,938	(52,287)	-69.8%	112,332
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		91,481	112,438	112,332	-	22,650	74,938	(52,287)	-69.8%	112,332
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	179,684	199,524	206,105	-	24,760	134,332	(109,572)	-81.6%	206,105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	183,595	637,354	580,567	-	283,811	413,545	(129,735)	-31.4%	580,567

FMG- Municipality will have to change the alignment of the vote, since the grant is aligned to revenue salary line item

EPWP- Municipality will have to change the alignment of the vote, since the grant is aligned to mayor salary line item

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 send to National treasury, so the municipality is still waiting for the response.

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

-The municipality received the following grant in August 2019:

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

7.2 Supporting Table SC7 (1)

-The above 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 FEBRUARY 2020

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		115,671	114,559	75,395	9,411	41,779	61,610	(19,831)	-32.2%	75,395
Equitable Share		98,808	91,000	71,000	9,065	40,515	56,667	(16,151)	-28.5%	71,000
Expanded Public Works Programme Integrated Grant		3,862	4,470	1,695	67	457	1,438	(981)	-68.2%	1,695
Local Government Financial Management Grant		13,001	19,089	2,700	278	806	3,505	(2,699)	-77.0%	2,700
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115,671	114,559	75,395	9,411	41,779	61,610	(19,831)	-32.2%	75,395
Capital expenditure of Transfers and Grants										
National Government:		62,181	201,362	206,105	14,684	86,987	135,190	(48,203)	-35.7%	206,105
Municipal Infrastructure Grant		50,276	146,362	163,109	11,005	72,586	100,924	(28,338)	-28.1%	163,109
Water Services Infrastructure Grant		11,906	55,000	42,997	3,679	14,401	34,266	(19,865)	-58.0%	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	14,684	86,987	135,190	(48,203)	-35.7%	206,105
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		177,853	315,921	281,500	24,095	128,766	196,801	(68,034)	-34.6%	281,500

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

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

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2020

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14,964	16,499	16,499	2,564	10,221	11,000	(778)	-7%	16,499
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2,742	3,187	3,187	494	1,220	2,125	(905)	-43%	3,187
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5,121	5,685	5,685	871	3,476	3,790	(314)	-8%	5,685
Sub Total - Councillors		22,827	25,371	25,371	3,928	14,917	16,914	(1,997)	-12%	25,371
% increase	4		11.1%	11.1%						11.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,839	8,984	8,984	211	2,108	5,989	(3,881)	-65%	8,984
Pension and UIF Contributions		131	193	193	32	190	129	62	48%	193
Medical Aid Contributions		101	101	101	9	65	68	(2)	-4%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		93	192	193	-	184	128	56	44%	193
Motor Vehicle Allowance		529	583	583	37	352	388	(36)	-9%	583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(0)	-65%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3,693	10,054	10,055	288	2,901	6,703	(3,803)	-57%	10,055
% increase	4		172.3%	172.3%						172.3%
Other Municipal Staff										
Basic Salaries and Wages		127,027	190,979	171,166	14,166	100,238	116,312	(16,074)	-14%	171,166
Pension and UIF Contributions		26,170	35,699	33,679	2,713	20,098	22,676	(2,579)	-11%	33,679
Medical Aid Contributions		10,437	11,763	11,891	1,108	7,735	7,884	(149)	-2%	11,891
Overtime		10,766	5,346	6,624	829	6,137	3,999	2,138	53%	6,624
Performance Bonus		8,784	10,940	10,578	416	6,685	7,008	(324)	-5%	10,578
Motor Vehicle Allowance		500	763	523	30	240	375	(135)	-36%	523
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		411	656	513	41	316	358	(42)	-12%	513
Other benefits and allowances		4,865	4,076	3,824	339	2,393	2,559	(166)	-7%	3,824
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		1,789	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		190,749	260,220	238,797	19,641	143,842	161,172	(17,330)	-11%	238,797
% increase	4		36.4%	25.2%						25.2%
Total Parent Municipality		217,269	295,646	274,224	23,858	161,660	184,789	(23,130)	-13%	274,224

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		217,269	295,646	274,224	23,858	161,660	184,789	(23,130)	-13%	274,224
% increase	4		36.1%	26.2%						26.2%
TOTAL MANAGERS AND STAFF		194,442	270,275	248,852	19,930	146,742	167,875	(21,133)	-13%	248,852

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2020

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

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 Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source																
Property rates		3,274	2,444	27,420	4,929	2,741	2,755	2,758	-	-	-	-	84,006	130,327	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		4,974	4,347	2,116	10,268	7,095	6,625	4,220	-	-	-	-	71,867	111,512	-	-
Service charges - sanitation revenue		43	20	23	62	112	131	34	-	-	-	-	1,085	1,510	-	-
Service charges - refuse		49	20	29	37	56	37	35	-	-	-	-	681	944	-	-
Rental of facilities and equipment		-	7	-	12	4	-	6	-	-	-	-	(30)	-	-	-
Interest earned - external investments		462	888	24	615	474	275	309	-	-	-	-	2,353	5,400	-	-
Interest earned - outstanding debtors		3,266	4,941	4,906	4,995	5,110	5,048	5,368	-	-	-	-	(21,644)	11,990	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	200	200	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	50	50	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		178,861	2,124	-	48	4,355	80,142	-	-	109,458	-	-	62,842	437,830	-	-
Other revenue		406	17,724	-	2,339	2,448	-	462	-	-	-	-	(20,788)	2,591	-	-
Cash Receipts by Source		191,334	32,516	34,517	23,305	22,396	95,013	13,193	-	109,458	-	-	180,622	702,354	-	-
Other Cash Flows by Source																
Transfer receipts - capital		66,506	11,000	-	-	-	27,500	-	-	-	-	-	(105,006)	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		257,840	43,516	34,517	23,305	22,396	122,513	13,193	-	109,458	-	-	75,616	702,354	-	-
Cash Payments by Type																
Employee related costs		18,021	17,056	17,503	17,950	17,971	19,520	18,792	-	-	-	-	143,462	270,275	287,380	307,497
Remuneration of councillors		1,678	1,698	1,772	1,946	1,946	1,949	2,203	-	-	-	-	12,179	25,371	-	-
Interest paid		1,761	-	-	119	55	1,661	(272)	-	-	-	-	(3,325)	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		2,497	876	8,508	2,291	1,790	27,171	1,763	-	-	-	-	46,105	91,000	-	-
Other materials		16	611	4	4	185	82	14	-	-	-	-	(916)	-	-	-
Contracted services		6,116	6,745	6,955	16,759	7,873	21,684	7,959	-	-	-	-	77,745	151,837	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		4,720	14,333	9,603	9,118	2,694	16,152	11,306	-	-	-	-	80,429	149,354	-	-
Cash Payments by Type		34,810	41,320	44,345	48,186	32,514	88,217	41,766	-	-	-	-	355,678	666,837	287,380	307,497
Other Cash Flows/Payments by Type																
Capital assets		525	15,652	7,656	9,884	12,337	19,987	16,283	-	-	-	-	(282,699)	(200,374)	-	-
Repayment of borrowing		-	-	-	-	-	-	1,156	-	(663)	(663)	(663)	(7,126)	(7,960)	150	-
Other Cash Flows/Payments		23,637	-	-	-	-	22,326	5,062	-	-	-	-	(51,025)	-	-	-
Total Cash Payments by Type		58,973	56,973	52,001	58,070	44,851	130,530	64,268	-	(663)	(663)	(663)	14,828	478,503	287,530	307,497
NET INCREASE/(DECREASE) IN CASH HELD		198,867	(13,457)	(17,483)	(34,765)	(22,455)	(8,018)	(51,075)	-	110,121	663	663	60,789	223,851	(287,530)	(307,497)
Cash/cash equivalents at the month/year beginning:		198,867	185,410	167,927	133,162	110,707	102,690	51,615	51,615	161,736	162,399	163,062	163,062	223,851	-	(63,679)
Cash/cash equivalents at the month/year end:		198,867	185,410	167,927	133,162	110,707	102,690	51,615	51,615	161,736	162,399	163,062	223,851	223,851	(63,679)	(371,176)

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

9.2 Supporting Table SC10

NW375 Moses Kotane - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - 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									
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 on disposal of PPE								-		
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								-		
Loss on disposal of PPE								-		
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
STATEMENT FEBRUARY 2020**

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	-	-	153,916	-	-	-
April	10,572	17,067	17,396	-	-	171,313	-	-	-
May	18,862	17,067	17,396	-	-	188,709	-	-	-
June	21,928	17,067	17,396	-	-	206,105	-	-	-
Total Capital expenditure	162,320	204,802	206,105	87,013					

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
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10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13,540	133,362	103,267	6,227	34,076	82,889	48,813	58.9%	103,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	6,193	-	-	-	2,890	2,890	100.0%	-
Drainage Collection		-	6,193	-	-	-	2,890	2,890	100.0%	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	22,446	20,417	795	6,905	14,558	7,653	52.6%	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	795	6,905	14,558	7,653	52.6%	20,417
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		12,355	64,815	70,357	3,679	18,056	44,318	26,263	59.3%	70,357
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		12,355	64,815	70,357	3,679	18,056	44,318	26,263	59.3%	70,357
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	24,111	12,492	557	5,076	13,750	8,675	63.1%	12,492
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	24,111	12,492	557	5,076	13,750	8,675	63.1%	12,492
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,185	15,797	-	1,196	4,040	7,372	3,332	45.2%	-
Landfill Sites		1,185	15,797	-	1,196	4,040	7,372	3,332	45.2%	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		118	300	-	-	26	60	34	56.7%	-
Furniture and Office Equipment		118	300	-	-	26	60	34	56.7%	-
Machinery and Equipment		130	300	-	-	-	33	33	100.0%	-
Machinery and Equipment		130	300	-	-	-	33	33	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	6,227	34,102	82,982	48,880	58.9%	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	-	15,800	2,185	(13,616)	-623.2%	10,924
Dams and Weirs										
Boreholes		15,191	-	10,924	-	15,800	2,185	(13,616)	-623.2%	10,924
Reservoirs										
Community Assets		(0)	12,000	20,106	1,070	8,941	9,621	680	7.1%	20,106
Community Facilities		(0)	12,000	20,106	1,070	8,941	9,621	680	7.1%	20,106
Halls		(0)	12,000	20,106	1,070	8,941	9,621	680	7.1%	20,106
Other assets		-	2,590	10,620	-	5,553	3,333	(2,221)	-66.6%	10,620
Operational Buildings		-	2,590	10,620	-	5,553	3,333	(2,221)	-66.6%	10,620
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	2,590	10,620	-	5,553	3,333	(2,221)	-66.6%	10,620
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(0)	250	-	-	-	28	28	100.0%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(0)	250	-	-	-	28	28	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		(0)	250	-	-	-	28	28	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	1,070	30,295	15,167	(15,128)	-99.7%	41,650

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2020

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	1,036	26,901	19,388	(7,513)	-38.7%	33,688
Landfill Sites		36,299	30,210	33,688	1,036	26,901	19,388	(7,513)	-38.7%	33,688
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		489	500	200	-	9	238	229	96.4%	200
Community Facilities		-	-	-	-	-	-	-		-

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Sport and Recreation Facilities	489	500	200	-	9	238	229	96.4%	200	
<i>Indoor Facilities</i>							-			
<i>Outdoor Facilities</i>	489	500	200	-	9	238	229	96.4%	200	
<i>Capital Spares</i>							-			
Heritage assets	-	-	-	-	-	-	-		-	
Monuments							-			
Historic Buildings							-			
Works of Art							-			
Conservation Areas							-			
Other Heritage							-			
Investment properties	-	-	-	-	-	-	-		-	
Revenue Generating	-	-	-	-	-	-	-		-	
<i>Improved Property</i>							-			
<i>Unimproved Property</i>							-			
Non-revenue Generating	-	-	-	-	-	-	-		-	
<i>Improved Property</i>							-			
<i>Unimproved Property</i>							-			
Other assets	6,836	7,800	2,500	158	1,351	3,856	2,505	65.0%	2,500	
Operational Buildings	6,836	7,800	2,500	158	1,351	3,856	2,505	65.0%	2,500	
<i>Municipal Offices</i>	6,836	7,800	2,500	158	1,351	3,856	2,505	65.0%	2,500	
<i>Pay/Enquiry Points</i>							-			
<i>Building Plan Offices</i>							-			
<i>Workshops</i>							-			
<i>Yards</i>							-			
<i>Stores</i>							-			
<i>Laboratories</i>							-			
<i>Training Centres</i>							-			
<i>Manufacturing Plant</i>							-			
<i>Depots</i>							-			
<i>Capital Spares</i>							-			
Housing	-	-	-	-	-	-	-		-	
<i>Staff Housing</i>							-			
<i>Social Housing</i>							-			
<i>Capital Spares</i>							-			
Biological or Cultivated Assets	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets							-			
Intangible Assets	423	3,000	2,000	-	17	1,089	1,072	98.4%	2,000	
Servitudes							-			
Licences and Rights	423	3,000	2,000	-	17	1,089	1,072	98.4%	2,000	
<i>Water Rights</i>							-			
<i>Effluent Licenses</i>							-			
<i>Solid Waste Licenses</i>							-			
<i>Computer Software and Applications</i>	423	3,000	2,000	-	17	1,089	1,072	98.4%	2,000	
<i>Load Settlement Software Applications</i>							-			
<i>Unspecified</i>							-			
Computer Equipment	66	80	50	-	2	47	46	96.2%	50	
Computer Equipment	66	80	50	-	2	47	46	96.2%	50	
Furniture and Office Equipment	-	-	-	-	-	-	-		-	
Furniture and Office Equipment							-			
Machinery and Equipment	-	-	-	-	-	-	-		-	
Machinery and Equipment							-			
Transport Assets	6,234	5,850	5,950	939	6,669	3,564	(3,104)	-87.1%	5,950	
Transport Assets	6,234	5,850	5,950	939	6,669	3,564	(3,104)	-87.1%	5,950	
Land	-	-	-	-	-	-	-		-	
Land							-			
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
Total Repairs and Maintenance Expenditure	1	62,877	65,140	47,038	2,204	35,212	33,282	(1,930)	-5.8%	47,038

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - 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									
Depreciation by Asset Class/Sub-class										
Infrastructure		208,589	22,482	22,482	1,874	14,988	14,988	-		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	5,400	5,400	-		8,100
Power Plants		2,613	8,100	8,100	675	5,400	5,400	-		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	5,791	5,791	-		8,686
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		3,439	8,686	8,686	724	5,791	5,791	-		8,686
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		598	5,696	5,696	475	3,797	3,797	-		5,696
Landfill Sites		598	5,696	5,696	475	3,797	3,797	-		5,696
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		24,551	3,671	3,671	306	2,447	2,447	-		3,671
Community Facilities		24,551	3,671	3,671	306	2,447	2,447	-		3,671
Halls		21,077	3,671	3,671	306	2,447	2,447	-		3,671
Centres		3,474	-	-	-	-	-	-		-

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Biological or Cultivated Assets										
Biological or Cultivated Assets		6,183	6,183	515	4,122	4,122	-			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	40,801	40,801	-		61,202
Computer Equipment		(56,771)	61,202	61,202	5,100	40,801	40,801	-		61,202
Furniture and Office Equipment		(33,955)	56,676	56,676	4,723	37,898	37,784	(114)	-0.3%	56,676
Furniture and Office Equipment		(33,955)	56,676	56,676	4,723	37,898	37,784	(114)	-0.3%	56,676
Machinery and Equipment		621	865	865	72	577	577	-		865
Machinery and Equipment		621	865	865	72	577	577	-		865
Transport Assets		4,802	3,458	3,458	288	2,305	2,305	-		3,458
Transport Assets		4,802	3,458	3,458	288	2,305	2,305	-		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	103,139	103,025	(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	1,834	22,616	38,371	15,755	41.1%	61,188
Roads Infrastructure		41,042	56,000	61,188	1,834	22,616	38,371	15,755	41.1%	61,188
Roads		41,042	56,000	61,188	1,834	22,616	38,371	15,755	41.1%	61,188
Road Structures										
Water Supply Infrastructure		80	-	-	-	-	-	-		-
Dams and Weirs										
Boreholes										
Reservoirs		80	-	-	-	-	-	-		-
Pump Stations										
Total Capital Expenditure on upgrading of existing assets	1	41,121	56,000	61,188	1,834	22,616	38,371	15,755	41.1%	61,188