

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT SEPTEMBER 2021**

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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 with the approved budget.

1.4 Performance against the approved budget

Original vs Actuals as at 31 September 2021	BUDGET 2021/2022	YTD Actual	YTD Budget	YTD Variance	YTD Variance
Operating Expenditure	856,652,831.00	157,471,000.00	214,164,000.00	(56,693,000.00)	-26%
Operating Revenue	902,488,802.00	308,864,000.00	225,622,000.00	83,242,000.00	37%
Capital Expenditure	233,759,872.00	11,309,000.00	58,790,000.00	(47,481,000.00)	-81%

This is the Third report for the 2021/2022 financial year that leads to the underspending of 26% against the Year to Date Budget for operating expenditure and that leads to the surplus of 37% against the Year to Date Budget for operating revenue.

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1.5 Capital Expenditure

The Capital Expenditure is underspent with 81% against the Year to Date Budget.

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 municipalities, 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)
 - (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)

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(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 - M03 September

Description	2020/21	Budget Year 2021/22							
	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	144,972	149,168	149,168	9,586	27,947	37,292	(9,345)	-25%	149,168
Service charges	174,316	189,469	189,469	21,245	60,689	47,367	13,322	28%	189,469
Investment revenue	4,171	5,500	5,500	415	1,317	1,375	(58)	-4%	5,500
Transfers and subsidies	549,901	485,440	485,440	-	198,690	121,360	77,330	64%	485,440
Other own revenue	73,986	72,911	72,911	6,804	20,221	18,228	1,994	11%	72,911
Total Revenue (excluding capital transfers and contributions)	947,347	902,489	902,489	38,050	308,864	225,622	83,242	37%	902,489
Employee costs	256,653	260,971	260,971	20,597	63,630	65,243	(1,613)	-2%	260,971
Remuneration of Councillors	25,027	25,340	25,340	2,007	6,020	6,335	(315)	-5%	25,340
Depreciation & asset impairment	139,517	167,684	167,684	11,470	34,410	41,921	(7,511)	-18%	167,684
Finance charges	4,242	3,518	3,518	99	110	880	(770)	-88%	3,518
Inventory consumed and bulk purchases	131,033	28,431	28,431	3,272	6,752	7,108	(356)	-5%	28,431
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	447,019	370,709	370,709	22,326	46,550	92,677	(46,127)	-50%	370,709
Total Expenditure	1,003,490	856,653	856,653	59,771	157,471	214,164	(56,692)	-26%	856,653
Surplus/(Deficit)	(56,144)	45,836	45,836	(21,721)	151,393	11,458	139,934	1221%	45,836
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	213,603	233,760	233,760	-	-	58,440	###	-100%	233,760
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	157,459	279,596	279,596	(21,721)	151,393	69,898	81,494	117%	279,596
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	157,459	279,596	279,596	(21,721)	151,393	69,898	81,494	117%	279,596
Capital expenditure & funds sources									
Capital expenditure	47,085	235,160	235,160	5,026	11,309	58,790	(47,481)	-81%	235,160
Capital transfers recognised	47,031	234,760	234,760	5,026	11,309	58,690	(47,381)	-81%	234,760
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	54	400	400	-	-	100	(100)	-100%	400
Total sources of capital funds	47,085	235,160	235,160	5,026	11,309	58,790	(47,481)	-81%	235,160
Financial position									
Total current assets	417,613	282,978	282,978	-	488,803	-	-	-	282,978
Total non current assets	3,108,069	3,892,470	3,892,470	-	3,084,968	-	-	-	3,892,470
Total current liabilities	526,716	64,960	64,960	-	367,930	-	-	-	64,960
Total non current liabilities	36,413	31,172	31,172	-	36,563	-	-	-	31,172
Community wealth/Equity	3,107,997	3,799,721	3,799,721	-	3,169,277	-	-	-	3,799,721
Cash flows									
Net cash from (used) operating	269,264	-	-	310,621	73,785	171,764	97,980	57%	-
Net cash from (used) investing	(21,611)	-	-	(5,026)	(11,309)	-	11,309	#DIV/0!	-
Net cash from (used) financing	(8)	24	-	(956)	(1,002)	-	1,002	#DIV/0!	-
Cash/cash equivalents at the month/year end	296,425	398,753	398,729	-	123,070	171,764	48,694	28%	-
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	86,147	41,870	45,256	33,698	33,954	35,068	173,926	#####	1,590,280
Creditors Age Analysis									
Total Creditors	2,875	762	991	-	-	-	-	-	4,628

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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) - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		552,355	479,390	479,390	16,796	248,131	119,847	128,283	107%	479,390
Executive and council		5,905	4,731	4,731	-	-	1,183	(1,183)	-100%	4,731
Finance and administration		546,450	474,659	474,659	16,796	248,131	118,665	129,466	109%	474,659
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		16,572	28,060	28,060	2	10	7,015	(7,005)	-100%	28,060
Community and social services		4,388	8,024	8,024	2	10	2,006	(1,996)	-100%	8,024
Sport and recreation		10,975	17,986	17,986	-	-	4,496	(4,496)	-100%	17,986
Public safety		1,209	2,050	2,050	-	-	512	(512)	-100%	2,050
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		72,363	65,101	65,101	7	35	16,275	(16,241)	-100%	65,101
Planning and development		3,208	5,101	5,101	7	35	1,275	(1,241)	-97%	5,101
Road transport		69,155	60,000	60,000	-	-	15,000	(15,000)	-100%	60,000
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		519,659	563,698	563,698	21,245	60,689	140,924	(80,236)	-57%	563,698
Energy sources		10,395	12,557	12,557	-	-	3,139	(3,139)	-100%	12,557
Water management		370,442	428,675	428,675	19,679	56,197	107,169	(50,972)	-48%	428,675
Waste water management		59,141	35,033	35,033	627	1,674	8,758	(7,084)	-81%	35,033
Waste management		79,682	87,432	87,432	940	2,818	21,858	(19,040)	-87%	87,432
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,160,949	1,136,249	1,136,249	38,050	308,864	284,062	24,802	9%	1,136,249
Expenditure - Functional										
<i>Governance and administration</i>		291,861	309,079	309,079	20,327	58,238	77,270	(19,032)	-25%	309,079
Executive and council		78,543	72,228	72,228	5,148	19,288	18,057	1,231	7%	72,228
Finance and administration		206,763	232,954	232,954	14,941	38,186	58,239	(20,053)	-34%	232,954
Internal audit		6,555	3,896	3,896	238	765	974	(209)	-21%	3,896
<i>Community and public safety</i>		99,153	99,644	99,644	9,755	23,579	24,911	(1,332)	-5%	99,644
Community and social services		30,596	31,671	31,671	1,650	5,029	7,918	(2,889)	-36%	31,671
Sport and recreation		42,247	37,754	37,754	3,826	11,494	9,439	2,055	22%	37,754
Public safety		26,309	30,218	30,218	4,278	7,056	7,555	(499)	-7%	30,218
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		78,304	92,744	92,744	6,519	18,845	23,186	(4,341)	-19%	92,744
Planning and development		18,007	20,941	20,941	1,790	4,989	5,235	(247)	-5%	20,941
Road transport		60,297	71,802	71,802	4,729	13,857	17,951	(4,094)	-23%	71,802
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		533,335	352,141	352,141	22,966	56,175	88,035	(31,860)	-36%	352,141
Energy sources		32,120	27,851	27,851	2,690	7,443	6,963	480	7%	27,851
Water management		394,147	252,826	252,826	12,467	33,795	63,207	(29,411)	-47%	252,826
Waste water management		50,891	21,073	21,073	1,472	4,328	5,268	(941)	-18%	21,073
Waste management		56,177	50,391	50,391	6,338	10,610	12,598	(1,988)	-16%	50,391
<i>Other</i>		837	3,046	3,046	204	634	762	(128)	-17%	3,046
Total Expenditure - Functional	3	1,003,490	856,653	856,653	59,771	157,471	214,164	(56,692)	-26%	856,653
Surplus/ (Deficit) for the year		157,459	279,596	279,596	(21,721)	151,393	69,898	81,494	117%	279,596

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2.3 Table C3 Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	5,905	4,731	4,731	-	-	1,183	(1,183)	-100.0%	4,731
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		546,143	474,159	474,159	16,796	248,131	118,540	129,591	109.3%	474,159
Vote 04 - Corporate Services		292	500	500	-	-	125	(125)	-100.0%	500
Vote 05 - Community Services		96,269	115,492	115,492	942	2,828	28,873	(26,045)	-90.2%	115,492
Vote 06 - Planning & Development		114	74	74	7	35	18	16	88.0%	74
Vote 07 - Infrastructure & Technical Services		512,227	541,293	541,293	20,306	57,871	135,323	(77,453)	-57.2%	541,293
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,160,949	1,136,249	1,136,249	38,050	308,864	284,062	24,802	8.7%	1,136,249
Expenditure by Vote										
Vote 01 - Municipal Council	1	63,820	62,308	62,308	4,619	17,938	15,577	2,361	15.2%	62,308
Vote 02 - Office Of The Accounting Officer		22,797	17,865	17,865	1,149	3,206	4,466	(1,260)	-28.2%	17,865
Vote 03 - Budget And Treasury Office		117,380	140,355	140,355	5,111	17,845	35,089	(17,244)	-49.1%	140,355
Vote 04 - Corporate Services		69,878	73,727	73,727	7,938	16,823	18,432	(1,609)	-8.7%	73,727
Vote 05 - Community Services		166,530	160,901	160,901	17,405	35,815	40,225	(4,410)	-11.0%	160,901
Vote 06 - Planning & Development		20,836	20,559	20,559	1,594	4,857	5,140	(283)	-5.5%	20,559
Vote 07 - Infrastructure & Technical Services		542,249	380,937	380,937	21,954	60,988	95,234	(34,247)	-36.0%	380,937
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,003,490	856,653	856,653	59,771	157,471	214,164	(56,692)	-26.5%	856,653
Surplus/ (Deficit) for the year	2	157,459	279,596	279,596	(21,721)	151,393	69,898	81,494	116.6%	279,596

Revenue and expenditure by municipal vote

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Table C4: Financial Performance (revenue & expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 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		144,972	149,168	149,168	9,586	27,947	37,292	(9,345)	-25%	149,168
Service charges - electricity revenue		-	-	-	-	-	(0)	0	-100%	-
Service charges - water revenue		160,572	175,691	175,691	19,679	56,197	43,923	12,274	28%	175,691
Service charges - sanitation revenue		2,921	2,846	2,846	627	1,674	711	963	135%	2,846
Service charges - refuse revenue		10,823	10,933	10,933	940	2,818	2,733	85	3%	10,933
Rental of facilities and equipment		74	76	76	14	14	19	(5)	-28%	76
Interest earned - external investments		4,171	5,500	5,500	415	1,317	1,375	(58)	-4%	5,500
Interest earned - outstanding debtors		67,570	67,883	67,883	6,608	19,486	16,971	2,516	15%	67,883
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,209	2,000	2,000	-	-	500	(500)	-100%	2,000
Licences and permits		-	50	50	-	-	12	(12)	-100%	50
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		549,901	485,440	485,440	-	198,690	121,360	77,330	64%	485,440
Other revenue		1,233	2,902	2,902	182	721	725	(4)	-1%	2,902
Gains		3,900	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		947,347	902,489	902,489	38,050	308,864	225,622	83,242	37%	902,489
Expenditure By Type										
Employee related costs		256,653	260,971	260,971	20,597	63,630	65,243	(1,613)	-2%	260,971
Remuneration of councillors		25,027	25,340	25,340	2,007	6,020	6,335	(315)	-5%	25,340
Debt impairment		204,479	218,877	218,877	-	15	54,719	(54,704)	-100%	218,877
Depreciation & asset impairment		139,517	167,684	167,684	11,470	34,410	41,921	(7,511)	-18%	167,684
Finance charges		4,242	3,518	3,518	99	110	880	(770)	-88%	3,518
Bulk purchases - electricity		128,469	20,000	20,000	2,073	5,533	5,000	533	11%	20,000
Inventory consumed		2,565	8,431	8,431	1,200	1,219	2,108	(889)	-42%	8,431
Contracted services		145,007	101,987	101,987	16,559	30,507	25,497	5,010	20%	101,987
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		88,798	49,845	49,845	5,767	16,028	12,461	3,567	29%	49,845
Losses		8,735	-	-	-	-	-	-	-	-
Total Expenditure		1,003,490	856,653	856,653	59,771	157,471	214,164	(56,692)	-26%	856,653
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(56,144)	45,836	45,836	(21,721)	151,393	11,458	139,934	0	45,836
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		213,603	233,760	233,760	-	-	58,440	(58,440)	(0)	233,760
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		157,459	279,596	279,596	(21,721)	151,393	69,898			279,596
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		157,459	279,596	279,596	(21,721)	151,393	69,898			279,596
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		157,459	279,596	279,596	(21,721)	151,393	69,898			279,596
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		157,459	279,596	279,596	(21,721)	151,393	69,898			279,596

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 R198, 690, 000 (million) in July 2021.
- (c) Moses Kotane depend mostly on grants.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Grants Received for the month of July 2021

1. Municipality received equitable shares of R198, 690, 000 (million) in July 2021.

Grants Received for the month of August 2021

1. Expanded Public Works Program R427 000
2. Provincial Infrastructure Grant R3 058 923
3. Financial Management Grant R 1 850 000

Grants Received for the month of September 2021

1. Municipal Infrastructure Grant R 51 634 000

Expenditure

- (a) **Contracted Services**-The payment for contractors is not fixed, some of the expenses are paid only if the services has been rendered

2.5 Table C5: Capital Expenditure by Vote

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT SEPTEMBER 2021

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03
September

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		54	300	300	-	-	75	(75)	-100%	300
Vote 05 - Community Services		17,826	30,154	30,154	-	-	7,538	(7,538)	-100%	30,154
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		29,204	204,706	204,706	5,026	11,309	51,177	(39,867)	-78%	204,706
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	47,085	235,160	235,160	5,026	11,309	58,790	(47,481)	-81%	235,160
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4									
Total Capital Expenditure		47,085	235,160	235,160	5,026	11,309	58,790	(47,481)	-81%	235,160
Capital Expenditure - Functional Classification										
Governance and administration		54	300	300	-	-	75	(75)	-100%	300
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		54	300	300	-	-	75	(75)	-100%	300
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13,347	27,077	27,077	-	-	6,769	(6,769)	-100%	27,077
Community and social services		13,347	8,100	8,100	-	-	2,025	(2,025)	-100%	8,100
Sport and recreation		-	17,977	17,977	-	-	4,494	(4,494)	-100%	17,977
Public safety		-	1,000	1,000	-	-	250	(250)	-100%	1,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		16,270	60,000	60,000	1,073	1,729	15,000	(13,271)	-88%	60,000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		16,270	60,000	60,000	1,073	1,729	15,000	(13,271)	-88%	60,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		17,414	147,783	147,783	3,952	9,581	36,946	(27,365)	-74%	147,783
Energy sources		-	12,557	12,557	653	653	3,139	(2,486)	-79%	12,557
Water management		12,934	120,291	120,291	2,040	5,908	30,073	(24,165)	-80%	120,291
Waste water management		(0)	11,858	11,858	1,259	3,020	2,964	55	2%	11,858
Waste management		4,480	3,077	3,077	-	-	769	(769)	-100%	3,077
Other										
Total Capital Expenditure - Functional Classification	3	47,085	235,160	235,160	5,026	11,309	58,790	(47,481)	-81%	235,160
Funded by:										
National Government		47,031	233,760	233,760	5,026	8,649	58,440	(49,791)	-85%	233,760
Provincial Government		(0)	-	-	-	2,660	-	2,660	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	1,000	1,000	-	-	250	(250)	-100%	1,000
Transfers recognised - capital		47,031	234,760	234,760	5,026	11,309	58,690	(47,381)	-81%	234,760
Borrowing	6									
Internally generated funds		54	400	400	-	-	100	(100)	-100%	400
Total Capital Funding		47,085	235,160	235,160	5,026	11,309	58,790	(47,481)	-81%	235,160

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT SEPTEMBER 2021**

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		649,985	(598,504)	(598,504)	187,141	(598,504)
Call investment deposits		(464,449)	664,776	664,776	(4,081)	664,776
Consumer debtors		124,167	95,117	95,117	213,318	95,117
Other debtors		96,085	23,681	23,681	81,627	23,681
Current portion of long-term receivables						
Inventory		11,825	97,908	97,908	10,796	97,908
Total current assets		417,613	282,978	282,978	488,803	282,978
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		151,431	162,576	162,576	151,431	162,576
Investments in Associate						
Property, plant and equipment		2,943,160	3,729,880	3,729,880	2,920,612	3,729,880
Biological						
Intangible		13,463	-	-	12,911	-
Other non-current assets		14	14	14	14	14
Total non current assets		3,108,069	3,892,470	3,892,470	3,084,968	3,892,470
TOTAL ASSETS		3,525,681	4,175,448	4,175,448	3,573,770	4,175,448
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		22,699	36,988	36,988	21,525	36,988
Consumer deposits		24	-	-	29	-
Trade and other payables		458,740	27,971	27,971	301,206	27,971
Provisions		45,253	-	-	45,170	-
Total current liabilities		526,716	64,960	64,960	367,930	64,960
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		36,413	31,172	31,172	36,563	31,172
Total non current liabilities		36,413	31,172	31,172	36,563	31,172
TOTAL LIABILITIES		563,129	96,131	96,131	404,494	96,131
NET ASSETS	2	2,962,553	4,079,316	4,079,316	3,169,277	4,079,316
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3,107,997	3,799,721	3,799,721	3,169,277	3,799,721
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,107,997	3,799,721	3,799,721	3,169,277	3,799,721

Balance sheet is not balancing.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT SEPTEMBER 2021**

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 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		43,382	-	-	1,518	8,437	-	8,437	#DIV/0!	-
Service charges		29,812	-	-	14,684	27,534	-	27,534	#DIV/0!	-
Other revenue		424,314	-	-	61,415	69,735	-	69,735	#DIV/0!	-
Transfers and Subsidies - Operational		766	-	-	-	1,850	-	1,850	#DIV/0!	-
Transfers and Subsidies - Capital		171,764	-	-	223,398	250,101	171,764	78,337	46%	-
Interest		3,547	-	-	415	1,317	-	1,317	#DIV/0!	-
Dividends										-
Payments										
Suppliers and employees		(404,322)	-	-	9,190	(285,189)	-	285,189	#DIV/0!	-
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants										-
NET CASH FROM/(USED) OPERATING ACTIVITIES		269,264	-	-	310,621	73,785	171,764	97,980	57%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(21,611)	-	-	(5,026)	(11,309)	-	11,309	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(21,611)	-	-	(5,026)	(11,309)	-	11,309	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										-
Borrowing long term/refinancing										-
Increase (decrease) in consumer deposits		(8)	24	-	(1)	(29)	-	(29)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	(955)	(973)	-	973	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8)	24	-	(956)	(1,002)	-	1,002	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		48,781	398,729	398,729	304,640	61,474	171,764			-
Cash/cash equivalents at month/year end:		296,425	398,753	398,729		61,597	171,764			-

**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 leads to a blank Year-TD budget which leads to an error under YTD Variance.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT SEPTEMBER 2021

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.4%	20.0%	20.0%	0.1%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		15.5%	1.7%	1.7%	10.2%	1.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	79.3%	435.6%	435.6%	132.9%	435.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		35.2%	102.0%	102.0%	49.8%	102.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.2%	13.2%	13.2%	95.5%	13.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		27.1%	28.9%	28.9%	20.6%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.6%	4.5%	4.5%	2.5%	4.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	19.0%	19.0%	0.0%	3.2%
<u>IDP regulation financial viability indicators</u>							
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 SEPTEMBER 2021

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 - M03 September

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLs 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	51,555	24,519	23,250	17,922	18,322	17,981	90,884	522,628	767,061	667,737	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	16,917	8,922	12,515	8,383	8,371	8,573	42,508	229,700	335,888	297,535	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,687	213	317	181	192	203	1,574	8,691	13,058	10,841	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,139	1,065	1,020	1,019	1,017	1,166	6,097	64,827	78,351	74,127	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	13,068	6,576	7,622	6,102	5,959	6,934	32,246	281,807	360,315	333,048	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	127	127	-	-
Other	1900	781	575	532	90	92	86	617	32,707	35,480	33,591	-	-
Total By Income Source	2000	86,147	41,870	45,256	33,698	33,954	35,068	173,926	1,140,360	1,590,280	1,417,007	-	-
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	11,272	5,278	11,579	7,364	7,425	10,371	36,077	160,547	249,913	221,784	-	-
Commercial	2300	27,512	10,863	14,632	6,400	7,060	5,883	29,825	176,543	278,718	225,711	-	-
Households	2400	46,588	25,366	18,980	19,846	19,377	18,726	107,412	797,480	1,053,777	962,843	-	-
Other	2500	775	363	66	88	92	86	612	5,790	7,872	6,668	-	-
Total By Customer Group	2600	86,147	41,870	45,256	33,698	33,954	35,068	173,926	1,140,360	1,590,280	1,417,007	-	-

The municipality has noted the following challenges:

Debtor's book increased over the period under discussion from R1, 536, 635 to R 1, 574, 713, 830 billion 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 SEPTEMBER 2021

Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2021/22									Total	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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2,875	762	991	-	-	-	-	-	-	4,628	5,122
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	2,875	762	991	-	-	-	-	-	-	4,628	5,122

(a) Most of the creditors will be paid for August 2021.

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 - M03 September

Investments by maturity Name of institution & investment ID R thousands	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.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT SEPTEMBER 2021**

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 - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	549,333	485,440	485,440	–	198,690	121,360	77,330	63.7%	485,440
Equitable Share		542,634	476,855	476,855	–	198,690	119,214	79,476	66.7%	476,855
Expanded Public Works Programme Integrated Grant		1,905	1,708	1,708	–	–	427	(427)	-100.0%	1,708
Local Government Financial Management Grant		1,700	1,850	1,850	–	–	462	(462)	-100.0%	1,850
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		3,094	5,027	5,027	–	–	1,257	(1,257)	-100.0%	5,027
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		568	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		568	–	–	–	–	–	–	–	–
Libraries; Archives and Museums		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
National Library South Africa		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	549,901	485,440	485,440	–	198,690	121,360	77,330	63.7%	485,440
Capital Transfers and Grants										
National Government:		201,319	233,760	233,760	–	–	58,440	(58,440)	-100.0%	233,760
Municipal Infrastructure Grant		129,610	162,544	162,544	–	–	40,636	(40,636)	-100.0%	162,544
Water Services Infrastructure Grant		71,709	71,216	71,216	–	–	17,804	(17,804)	-100.0%	71,216
Provincial Government:		12,284	–	–	–	–	–	–	–	–
Infrastructure Grant		12,284	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	–	–	–	–	–	–	–
Registration of Deeds Trade Account		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	213,603	233,760	233,760	–	–	58,440	(58,440)	-100.0%	233,760
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	763,504	719,200	719,200	–	198,690	179,800	18,890	10.5%	719,200

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The municipality received the following grants to date:

- **Grants Received for the month of July 2021**

1. Municipality received equitable shares of R198, 690, 000 (million)
2. Water Services Infrastructure Grant R 25 000 000

- **Grants Received for the month of August 2021**

3. Expanded Public Works Program R427 000
4. Provincial Infrastructure Grant R3 058 923
5. Financial Management Grant R 1 850 000
6. Water Services Infrastructure Grant R 25 000 000

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.

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 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:		108,563	3,558	3,558	282	665	890	(225)	-25.3%	3,558
Equitable Share		104,945	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		1,905	1,708	1,708	167	341	427	(86)	-20.2%	1,708
Local Government Financial Management Grant		1,713	1,850	1,850	115	324	463	(139)	-29.9%	1,850
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		108,563	3,558	3,558	282	665	890	(225)	-25.3%	3,558
Capital expenditure of Transfers and Grants										
National Government:		47,031	233,760	233,760	5,026	8,649	58,440	(49,791)	-85.2%	233,760
Municipal Infrastructure Grant		34,096	162,544	162,544	3,736	6,153	40,636	(34,483)	-84.9%	162,544
Water Services Infrastructure Grant		12,934	71,216	71,216	1,289	2,497	17,804	(15,307)	-86.0%	71,216
Provincial Government:		(0)	-	-	-	2,660	-	2,660	#DIV/0!	-
Infrastructure Grant		(0)	-	-	-	2,660	-	2,660	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1,000	1,000	-	-	250	(250)	-100.0%	1,000
Municipal Infrastructure Investment Unit		-	1,000	1,000	-	-	250	(250)	-100.0%	1,000
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		47,031	234,760	234,760	5,026	11,309	58,690	(47,381)	-80.7%	234,760
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		155,593	238,318	238,318	5,307	11,974	59,580	(47,605)	-79.9%	238,318

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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 - M03 Septemb

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	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		-	-	-	-	

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Section 8- Expenditure on councillor and board members allowances and employee benefits

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2020/21		Budget Year 2021/22						
		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		17,092	17,256	17,256	1,347	4,041	4,314	(273)	-6%	17,256
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2,940	2,945	2,945	245	732	736	(4)	-1%	2,945
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4,995	5,140	5,140	416	1,247	1,285	(38)	-3%	5,140
Sub Total - Councillors		25,027	25,340	25,340	2,007	6,020	6,335	(315)	-5%	25,340
% increase	4		1.3%	1.3%						1.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,946	8,678	8,678	487	1,461	2,170	(708)	-33%	8,678
Pension and UIF Contributions		324	618	618	16	49	155	(105)	-68%	618
Medical Aid Contributions		83	104	104	4	13	26	(13)	-51%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		220	349	349	-	-	87	(87)	-100%	349
Motor Vehicle Allowance		1,059	1,159	1,159	72	215	290	(75)	-26%	1,159
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-63%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,632	10,908	10,908	579	1,738	2,727	(989)	-36%	10,908
% increase	4		64.5%	64.5%						64.5%
Other Municipal Staff										
Basic Salaries and Wages		165,165	174,917	174,917	13,805	43,086	43,729	(644)	-1%	174,917
Pension and UIF Contributions		32,912	35,632	35,632	2,851	8,517	8,908	(391)	-4%	35,632
Medical Aid Contributions		13,326	15,408	15,408	1,195	3,581	3,852	(271)	-7%	15,408
Overtime		11,150	8,009	8,009	1,115	3,014	2,002	1,012	51%	8,009
Performance Bonus		20,926	12,836	12,836	696	2,770	3,209	(439)	-14%	12,836
Motor Vehicle Allowance		520	560	560	35	105	140	(35)	-25%	560
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		537	566	566	46	138	142	(3)	-2%	566
Other benefits and allowances		2,460	2,133	2,133	275	681	533	148	28%	2,133
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		3,026	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		250,021	250,063	250,063	20,018	61,892	62,516	(624)	-1%	250,063
% increase	4		0.0%	0.0%						0.0%
Total Parent Municipality		281,680	286,311	286,311	22,604	69,650	71,578	(1,928)	-3%	286,311
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		281,680	286,311	286,311	22,604	69,650	71,578	(1,928)	-3%	286,311
% increase	4		1.6%	1.6%						1.6%
TOTAL MANAGERS AND STAFF		256,653	260,971	260,971	20,597	63,630	65,243	(1,613)	-2%	260,971

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 SEPTEMBER 2021

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 - M03 September

Description	Ref	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands	1															
Cash Receipts By Source																
Property rates		1,205	5,713	1,518	-	-	-	-	-	-	-	-	(8,437)	-	85,488	89,250
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		4,441	8,004	14,604	-	-	-	-	-	-	-	-	(27,049)	-	69,606	72,669
Service charges - sanitation revenue		139	221	35	-	-	-	-	-	-	-	-	(395)	-	433	453
Service charges - refuse		26	18	46	-	-	-	-	-	-	-	-	(90)	-	342	357
Rental of facilities and equipment		-	-	14	-	-	-	-	-	-	-	-	(14)	-	79	83
Interest earned - external investments		382	519	415	-	-	-	-	-	-	-	-	(1,317)	-	5,158	5,385
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		62	97	110	-	-	-	-	-	-	-	-	(269)	-	2,084	2,176
Licenses and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	52	54
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		-	1,850	-	-	-	-	-	-	-	-	-	(1,850)	-	524,921	516,619
Other revenue		8,033	128	61,292	-	-	-	-	-	-	-	-	(69,453)	-	36,436	39,068
Cash Receipts by Source		14,289	16,550	78,033	-	-	-	-	-	-	-	(108,872)	-	724,601	726,112	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		25,000	1,703	51,634	-	-	-	-	-	-	-	-	(78,337)	-	215,962	242,945
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		-	-	-	-	-	-	-	-	-	-	-	-	-	1,042	1,088
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	(24)	(24)	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		39,289	18,253	129,667	-	-	-	-	-	-	-	(187,233)	(24)	941,605	970,146	
Cash Payments by Type																
Employee related costs		(267)	385	264	-	-	-	-	-	-	-	-	(382)	-	293,106	301,968
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	321	-	-	-	-	-	-	-	-	(321)	-	-	-
Acquisitions - water & other inventory		43,274	-	-	-	-	-	-	-	-	-	-	(43,274)	-	81,725	85,320
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		234,539	15,619	(11,954)	-	-	-	-	-	-	-	-	(238,204)	-	183,292	189,757
Cash Payments by Type		277,545	16,005	(11,369)	-	-	-	-	-	-	-	(282,181)	-	558,123	577,045	
Other Cash Flows/Payments by Type																
Capital assets		-	6,284	5,026	-	-	-	-	-	-	-	-	(11,309)	-	217,421	243,125
Repayment of borrowing		9	9	955	-	-	-	-	-	-	-	-	(973)	-	-	-
Other Cash Flows/Payments		-	829	2,179	-	-	-	-	-	-	-	-	(3,007)	-	-	-
Total Cash Payments by Type		277,554	23,126	(3,210)	-	-	-	-	-	-	-	(297,471)	-	775,544	820,170	
NET INCREASE/(DECREASE) IN CASH HELD		(238,265)	(4,873)	132,876	-	-	-	-	-	-	-	110,238	(24)	166,060	149,976	
Cash/cash equivalents at the month/year beginning:		61,597	(176,669)	(181,542)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	61,597	61,573	227,633
Cash/cash equivalents at the month/year end:		(176,669)	(181,542)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	(48,665)	61,573	227,633	377,609

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9.2 Supporting Table SC1

NW375 Moses Kotane - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		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 - electricity								-		
Inventory consumed								-		
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. Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2020/21	Budget Year 2021/22							
	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	6,132	19,597	19,597	-		19,597	-		
August	12,747	19,597	19,597	6,284	#VALUE!	39,193	#VALUE!	#VALUE!	#VALUE!
September	6,595	19,597	19,597	5,026	#VALUE!	58,790	#VALUE!	#VALUE!	#VALUE!
October	6,351	19,597	19,597	-		78,387	-		
November	(247)	19,597	19,597	-		97,983	-		
December	34,705	19,597	19,597	-		117,580	-		
January	6,905	19,597	19,597	-		137,177	-		
February	9,910	19,597	19,597	-		156,773	-		
March	24,087	19,597	19,597	-		176,370	-		
April	18,746	19,597	19,597	-		195,967	-		
May	11,326	19,597	19,597	-		215,563	-		
June	(90,172)	19,597	19,596	-		235,160	-		
Total Capital expenditure	47,085	235,160	235,160	11,309					

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 - M03 September

Description	Ref	2020/21	Budget Year 2021/22								
		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		17,414	147,783	147,783	3,952	9,581	36,946	27,365	74.1%	147,783	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	
Roads		-	-	-	-	-	-	-	-	-	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	12,557	12,557	653	653	3,139	2,486	79.2%	12,557	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		-	12,557	12,557	653	653	3,139	2,486	79.2%	12,557	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		12,934	120,291	120,291	2,040	5,908	30,073	24,165	80.4%	120,291	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		12,934	120,291	120,291	2,040	5,908	30,073	24,165	80.4%	120,291	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		(0)	11,858	11,858	1,259	3,020	2,964	(55)	-1.9%	11,858	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		(0)	11,858	11,858	1,259	3,020	2,964	(55)	-1.9%	11,858	
Capital Spares		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		4,480	3,077	3,077	-	-	769	769	100.0%	3,077	
Landfill Sites		4,480	3,077	3,077	-	-	769	769	100.0%	3,077	
Furniture and Office Equipment		-	300	300	-	-	75	75	100.0%	300	
Furniture and Office Equipment		-	300	300	-	-	75	75	100.0%	300	
Machinery and Equipment		54	-	-	-	-	-	-	-	-	
Machinery and Equipment		54	-	-	-	-	-	-	-	-	
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	17,468	148,083	148,083	3,952	9,581	37,021	27,440	74.1%	148,083	

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT SEPTEMBER 2021

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	2020/21	Budget Year 2021/22							
		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										
Community Assets		-	27,077	27,077	-	-	6,769	6,769	100.0%	27,077
Community Facilities		-	27,077	27,077	-	-	6,769	6,769	100.0%	27,077
Halls		-	25,977	25,977	-	-	6,494	6,494	100.0%	25,977
Testing Stations		-	1,000	1,000	-	-	250	250	100.0%	1,000
Public Open Space		-	100	100	-	-	25	25	100.0%	100
Other assets		13,347	-	-	-	-	-	-	-	-
Operational Buildings		13,347	-	-	-	-	-	-	-	-
Stores		13,347	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	13,347	27,077	27,077	-	-	6,769	6,769	100.0%	27,077

**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 - M03

Description	Ref	2020/21	Budget Year 2021/22							
		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		38,317	29,250	29,250	3,345	6,279	7,313	1,034	14.1%	29,250
Roads Infrastructure		1,140	550	550	136	136	138	2	1.1%	550
Roads		1,131	500	500	136	136	125	(11)	-8.8%	500
Road Structures										
Road Furniture		9	50	50	-	-	13	13	100.0%	50
Capital Spares										
Storm water Infrastructure		62	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance		62	-	-	-	-	-	-		-
Attenuation										
Electrical Infrastructure		999	500	500	-	-	125	125	100.0%	500
LV Networks		999	500	500	-	-	125	125	100.0%	500
Capital Spares										
Water Supply Infrastructure		1,060	1,000	1,000	2	2	250	248	99.2%	1,000
Dams and Weirs										
Boreholes										
Reservoirs		1,060	1,000	1,000	2	2	250	248	99.2%	1,000
Solid Waste Infrastructure		35,057	27,200	27,200	3,207	6,141	6,800	659	9.7%	27,200
Landfill Sites		35,057	27,200	27,200	3,207	6,141	6,800	659	9.7%	27,200
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		56	150	150	-	-	38	38	100.0%	150
Community Facilities		-	50	50	-	-	13	13	100.0%	50
Cemeteries/Crematoria		-	50	50	-	-	13	13	100.0%	50
Sport and Recreation Facilities		56	100	100	-	-	25	25	100.0%	100
Indoor Facilities										
Outdoor Facilities		56	100	100	-	-	25	25	100.0%	100
Other assets		4,130	2,300	2,300	52	61	575	514	89.5%	2,300
Operational Buildings		4,130	2,300	2,300	52	61	575	514	89.5%	2,300
Municipal Offices		4,130	2,300	2,300	52	61	575	514	89.5%	2,300
Intangible Assets		2	2,000	2,000	-	-	500	500	100.0%	2,000
Servitudes										
Licences and Rights		2	2,000	2,000	-	-	500	500	100.0%	2,000
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		2	2,000	2,000	-	-	500	500	100.0%	2,000
Load Settlement Software Applications										
Unspecified										
Computer Equipment		8	50	50	0	0	13	12	98.6%	50
Computer Equipment		8	50	50	0	0	13	12	98.6%	50
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		10,994	7,100	7,100	1,232	1,234	1,775	541	30.5%	7,100
Transport Assets		10,994	7,100	7,100	1,232	1,234	1,775	541	30.5%	7,100
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	53,508	40,850	40,850	4,629	7,574	10,213	2,639	25.8%	40,850

**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 - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		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		104,954	128,182	128,182	8,726	26,179	32,045	5,866	18.3%	128,182
Roads Infrastructure		42,200	57,209	57,209	3,493	10,479	14,302	3,823	26.7%	57,209
Roads		42,200	57,209	57,209	3,493	10,479	14,302	3,823	26.7%	57,209
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4,251	3,727	3,727	354	1,063	932	(131)	-14.1%	3,727
Drainage Collection		4,251	3,727	3,727	354	1,063	932	(131)	-14.1%	3,727
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,084	3,340	3,340	257	771	835	64	7.7%	3,340
Power Plants		3,084	3,340	3,340	257	771	835	64	7.7%	3,340
Water Supply Infrastructure		51,852	59,662	59,662	4,325	12,975	14,915	1,940	13.0%	59,662
Sanitation Infrastructure		2,771	3,148	3,148	231	693	787	94	12.0%	3,148
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,771	3,148	3,148	231	693	787	94	12.0%	3,148
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		796	1,097	1,097	66	199	274	75	27.5%	1,097
Landfill Sites		796	1,097	1,097	66	199	274	75	27.5%	1,097
Community Assets		18,978	16,201	16,201	1,619	4,858	4,050	(808)	-19.9%	16,201
Community Facilities		18,978	16,201	16,201	1,619	4,858	4,050	(808)	-19.9%	16,201
Halls		15,395	14,471	14,471	1,321	3,962	3,618	(345)	-9.5%	14,471
Centres		3,583	1,730	1,730	299	896	433	(463)	-107.0%	1,730
Other assets		6,332	8,365	8,365	530	1,589	2,091	502	24.0%	8,365
Operational Buildings		6,332	8,365	8,365	530	1,589	2,091	502	24.0%	8,365
Municipal Offices		6,332	8,365	8,365	530	1,589	2,091	502	24.0%	8,365
Intangible Assets		2,469	5,376	5,376	184	553	1,344	791	58.9%	5,376
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,469	5,376	5,376	184	553	1,344	791	58.9%	5,376
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		2,469	5,376	5,376	184	553	1,344	791	58.9%	5,376
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		4,082	4,016	4,016	247	741	1,004	263	26.2%	4,016
Furniture and Office Equipment		4,082	4,016	4,016	247	741	1,004	263	26.2%	4,016
Machinery and Equipment		362	1,387	1,387	23	68	347	279	80.5%	1,387
Machinery and Equipment		362	1,387	1,387	23	68	347	279	80.5%	1,387
Transport Assets		2,339	4,156	4,156	141	422	1,039	617	59.4%	4,156
Transport Assets		2,339	4,156	4,156	141	422	1,039	617	59.4%	4,156
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	139,517	167,684	167,684	11,470	34,410	41,921	7,511	17.9%	167,684

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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	2020/21	Budget Year 2021/22							
		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		16,270	60,000	60,000	1,073	1,729	15,000	13,271	88.5%	60,000
Roads Infrastructure		16,270	60,000	60,000	1,073	1,729	15,000	13,271	88.5%	60,000
Roads		16,270	60,000	60,000	1,073	1,729	15,000	13,271	88.5%	60,000
Road Structures								-		
Total Capital Expenditure on upgrading of existing assets	1	16,270	60,000	60,000	1,073	1,729	15,000	13,271	88.5%	60,000