

SCHEDULE C

MUNICIPAL BUDGET

REPORTING REGULATIONS

OF RAMOTSHERE MOILOA

LOCAL MUNICIPALITY



IN-YEAR REPORTS AUGUST 2020

Contents

PART 1-IN-YEAR REPORT	3
1.1 EXECUTIVE SUMMARY	3
1.2 PURPOSE	3
1.3 AUTHORITY	3
1.4 LEGAL/STATUTORY REQUIREMENTS	3
1.5 OBJECTIVES OF IN YEAR REPORTING (SECTION 71(1)) OF MFMA)	3
1.6 BACKGROUND	4
1.7 IN-YEAR BUDGET STATEMENT TABLES	4
PART 2 – SUPPORTING DOCUMENTATION	13
2.1 DEBTOR’S AGE ANALYSIS	13
2.2 CREDITORS AGE ANALYSIS	14
2.3 INVESTMENT PORTFOLIO ANALYSIS	14
2.4 ALLOCATION AND GRANT RECEIPTS EXPENDITURE	15
2.5 COUNCILLOR AND STAFF BENEFITS	19
2.6 MATERIAL VARIANCE TO SDBIP	21
2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE	21
2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE	23
2.9 CAPITAL PROGRAMME PERFORMANCE	24
2.10 OTHER SUPPORTING DOCUMENTS	25
2.11 IN-YEAR REPORTS OF MUNICIPALITY	27
2.12 MUNICIPAL MANAGER’S QUALITY CERTIFICATE	34

MFMA SECTION 71 REPORT FOR THE MONTH ENDING AUGUST 2020

PART 1-IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

1.2 PURPOSE

This report is on the financial performance of the municipality as per Section 71 of the MFMA for the month ending August 2020.

1.3 AUTHORITY

Municipal Finance Management Act No. 56 of 2003.

Municipal Budget and Reporting Regulations gazette No 32141

1.4 LEGAL/STATUTORY REQUIREMENTS

In accordance with Section 71(1) of the MFMA, the Accounting officer 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 a statement in the prescribed format on the state of the municipality's budget.

In accordance with regulation 28 of the MBRR, the monthly budget statements of a municipality must be in the format specified in Schedule C.

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Executive Mayor within 10 working days after the end of each month on the state of the municipality's budget reflecting the

1.5 OBJECTIVES OF IN YEAR REPORTING (SECTION 71(1)) OF MFMA)

The gathering and reporting of in-year financial performance information is important for the following reasons:

- ✓ It focuses municipal council's attention on the revenue and expenditure trends, which should be considered when making key management decisions;

- ✓ It will facilitate the compilation of annual financial reports, meaning that these processes can be completed sooner and with less effort;
- ✓ It promotes greater transparency and more effective political oversight, and
- ✓ It serves as an early warning system or indicator to measure and detect fiscal stress in the municipality and the need for immediate intervention where necessary.

1.6 BACKGROUND

The C Schedule reflects the financial position and performance of Council, at the end of the month ending August 2020, in order to assist in making informed decisions.

This report clearly shows the revenue and expenditure as at end of August 2020 comparing it with the approved budgeted amounts for the 2020/21 financial year per department, type and functional area.

The C Schedule is aligned with the municipality's cash flows as an internal tool on reporting on section 71 of the MFMA and assists the management to analyze and scrutinize their budgets versus income and expenditure and reflects on performance variances. This month report is an indication on each directorate performance against the SDBIP. It is also a monitoring tool on operating and capital budgets as well as financial risks in order to be able to manage them on time.

1.7 IN-YEAR BUDGET STATEMENT TABLES

Schedule C in year reporting regulated by National Treasury is aimed at assisting municipalities in making sound financial decisions and assisting in the management of cash flows and performance in line with the IDP.

Table C1 Monthly Budget Statement Summary

NW385 Ramotshere Moiloa - Table C1 Monthly Budget Statement Summary - M02 August

Description	2019/20	Budget Year 2020/21							
	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	-	68,932	43,013	3,503	16,952	7,169	9,783	136%	-
Service charges	-	141,171	95,519	8,395	11,503	15,920	(4,417)	-28%	-
Investment revenue	-	-	-	-	0	-	0	#DIV/0!	-
Transfers and subsidies	-	227,754	227,754	2,000	2,000	37,959	(35,959)	-95%	-
Other own revenue	-	22,360	25,361	50	445	4,227	(3,782)	-89%	-
Total Revenue (excluding capital transfers and contributions)	-	460,217	391,647	13,948	30,900	65,274	(34,375)	-53%	-
Employee costs	-	143,348	143,189	12,329	25,570	22,669	2,901	13%	-
Remuneration of Councillors	-	5,964	5,849	1,349	4,641	975	3,666	376%	-
Depreciation & asset impairment	-	29,614	29,614	-	-	4,936	(4,936)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	66,996	74,441	7,138	8,230	12,407	(4,177)	-34%	-
Transfers and subsidies	-	2,660	3,685	-	-	614	(614)	-100%	-
Other expenditure	-	160,953	134,089	1,264	5,252	22,348	(17,096)	-76%	-
Total Expenditure	-	409,536	390,868	22,080	43,694	63,949	(20,255)	-32%	-
Surplus/(Deficit)	-	50,681	779	(8,132)	(12,794)	1,326	(14,120)	-1065%	-
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	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	50,681	779	(8,132)	(12,794)	1,326	(14,120)	-1065%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	50,681	779	(8,132)	(12,794)	1,326	(14,120)	-1065%	-
Capital expenditure & funds sources									
Capital expenditure	-	35,077	35,377	-	13,964	5,896	8,068	137%	-
Capital transfers recognised	-	35,077	35,077	-	13,964	5,846	8,118	139%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	300	-	-	50	(50)	-100%	-
Total sources of capital funds	-	35,077	35,377	-	13,964	5,896	8,068	137%	-
Financial position									
Total current assets	-	20,028	-	-	21,002	-	-	-	-
Total non current assets	-	34,005	-	-	187	-	-	-	-
Total current liabilities	-	484	-	-	26,042	-	-	-	-
Total non current liabilities	-	-	-	-	2,960	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-
Cash flows									
Net cash from (used) operating	-	82,884	35,874	3,350	22,692	5,979	(16,713)	-280%	-
Net cash from (used) investing	-	(35,077)	(35,377)	-	(13,964)	(5,896)	8,068	-137%	-
Net cash from (used) financing	-	(1,000)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	48,311	2,000	-	8,728	1,586	(7,142)	-450%	-
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	12,429	16,522	5,093	4,749	36,531	172,262	-	-	247,585
Creditors Age Analysis									
Total Creditors	8,535	11,111	11,797	6,089	4,480	5,154	40,940	-	88,107

Revenue allocated from National and Provincial government forms a significant percentage of the revenue basket for the Municipality. In the second month of 2020/21 financial year, revenue from grants and operating revenue amounted to R 13.9 million which is 4% of the adjusted budget

Total operating expenditure amounted to R22.0 million and the main cost drivers are salary related and other expenditures. The deficit for the month is R 8.1m

Table C2 – Financial Performance (Standard Classification)

NW385 Ramotshere Moiloa - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		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>		-	183,077	157,159	6,583	16,959	26,193	(9,234)	-35%	-
Executive and council		-	38,351	38,351	-	-	6,392	(6,392)	-100%	-
Finance and administration		-	135,535	109,616	6,583	16,959	18,269	(1,310)	-7%	-
Internal audit		-	9,192	9,192	-	-	1,532	(1,532)	-100%	-
<i>Community and public safety</i>		-	25,357	25,357	8	17	4,226	(4,209)	-100%	-
Community and social services		-	16,342	16,342	8	17	2,724	(2,707)	-99%	-
Sport and recreation		-	7,681	7,681	-	-	1,280	(1,280)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1,334	1,334	-	-	222	(222)	-100%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	103,746	99,746	31	81	16,624	(16,543)	-100%	-
Planning and development		-	49,990	45,991	18	55	7,665	(7,610)	-99%	-
Road transport		-	53,755	53,755	13	26	8,959	(8,933)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	148,038	109,386	7,325	13,843	18,231	(4,388)	-24%	-
Energy sources		-	92,706	64,785	5,445	10,310	10,798	(488)	-5%	-
Water management		-	24,939	23,225	917	1,648	3,871	(2,223)	-57%	-
Waste water management		-	4,414	4,414	36	71	736	(665)	-90%	-
Waste management		-	25,978	16,961	927	1,815	2,827	(1,012)	-36%	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	460,217	391,647	13,948	30,900	65,274	(34,375)	-53%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	191,051	169,254	6,977	12,594	28,209	(15,615)	-55%	-
Executive and council		-	38,404	36,860	2,321	4,968	6,143	(1,176)	-19%	-
Finance and administration		-	143,400	124,743	4,477	7,271	20,790	(13,519)	-65%	-
Internal audit		-	9,247	7,652	179	356	1,275	(920)	-72%	-
<i>Community and public safety</i>		-	18,103	21,548	769	1,485	4,781	(3,296)	-69%	-
Community and social services		-	9,789	13,964	167	346	3,517	(3,171)	-90%	-
Sport and recreation		-	6,981	6,251	480	1,017	1,042	(24)	-2%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	1,334	1,334	122	122	222	(101)	-45%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	80,118	77,538	3,624	7,679	12,923	(5,244)	-41%	-
Planning and development		-	27,522	25,922	800	1,545	4,320	(2,775)	-64%	-
Road transport		-	52,596	51,616	2,824	6,134	8,603	(2,469)	-29%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	107,744	108,216	10,710	21,935	18,036	3,899	22%	-
Energy sources		-	75,760	74,383	7,939	16,624	12,397	4,227	34%	-
Water management		-	10,325	8,800	649	1,361	1,467	(106)	-7%	-
Waste water management		-	12,721	13,826	1,317	2,345	2,304	41	2%	-
Waste management		-	8,938	11,208	805	1,606	1,868	(262)	-14%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	397,016	376,557	22,080	43,694	63,949	(20,255)	-32%	-
Surplus/ (Deficit) for the year		-	63,201	15,090	(8,132)	(12,794)	1,326	(14,120)	-1065%	-

References

The table above indicates the revenue and expenditure per function. The revenue for trading services for the month is R7.3m and the expenditure is R10.7m. The revenue for month for Governance and Administration is R6.6m and the expenditure is R7m. The overall revenue per standard classification is R13.9m and expenditure of R22.1 yielding a deficit of R8.1m

Table C3 – Financial Performance (Revenue and expenditure by Municipal vote)

NW385 Ramotshere Moiloa - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02										
Vote Description	Ref	2019/20	Budget Year 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 Vote										
Vote 1 - Executive and Council	1	-	38,351	38,351	-	-	6,392	(6,392)	-100.0%	-
Vote 2 - Finance and Administration		-	135,535	109,616	6,583	16,959	18,269	(1,310)	-7.2%	-
Vote 3 - Internal Audit		-	9,192	9,192	-	-	1,532	(1,532)	-100.0%	-
Vote 4 - Community and Social Services		-	16,342	16,342	8	17	2,724	(2,707)	-99.4%	-
Vote 5 - Sport and Recreation		-	7,681	7,681	-	-	1,280	(1,280)	-100.0%	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	1,334	1,334	-	-	222	(222)	-100.0%	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	49,990	45,991	18	55	7,665	(7,610)	-99.3%	-
Vote 10 - Road Transport		-	53,755	53,755	13	26	8,959	(8,933)	-99.7%	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	92,706	64,785	5,445	10,310	10,798	(488)	-4.5%	-
Vote 13 - Water Management		-	24,939	23,225	917	1,648	3,871	(2,223)	-57.4%	-
Vote 14 - Waste Water Management		-	4,414	4,414	36	71	736	(665)	-90.4%	-
Vote 15 - Waste Management		-	25,978	16,961	927	1,815	2,827	(1,012)	-35.8%	-
Total Revenue by Vote	2	-	460,217	391,647	13,948	30,900	65,274	(34,375)	-52.7%	-
Expenditure by Vote										
Vote 1 - Executive and Council	1	-	38,404	36,860	2,321	4,968	6,143	(1,176)	-19.1%	-
Vote 2 - Finance and Administration		-	143,400	124,743	4,477	7,271	20,790	(13,519)	-65.0%	-
Vote 3 - Internal Audit		-	9,247	7,652	179	356	1,275	(920)	-72.1%	-
Vote 4 - Community and Social Services		-	16,926	21,101	167	346	3,517	(3,171)	-90.2%	-
Vote 5 - Sport and Recreation		-	6,981	6,251	480	1,017	1,042	(24)	-2.3%	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	1,334	1,334	122	122	222	(101)	-45.3%	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	27,522	25,922	800	1,545	4,320	(2,775)	-64.2%	-
Vote 10 - Road Transport		-	52,596	51,616	2,824	6,134	8,603	(2,469)	-28.7%	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	75,760	74,383	7,939	16,624	12,397	4,227	34.1%	-
Vote 13 - Water Management		-	10,325	8,800	649	1,361	1,467	(106)	-7.2%	-
Vote 14 - Waste Water Management		-	12,721	13,826	1,317	2,345	2,304	41	1.8%	-
Vote 15 - Waste Management		-	8,938	11,208	805	1,606	1,868	(262)	-14.0%	-
Total Expenditure by Vote	2	-	404,153	383,694	22,080	43,694	63,949	(20,255)	-31.7%	-
Surplus/ (Deficit) for the year	2	-	56,063	7,953	(8,132)	(12,794)	1,326	(14,120)	-1065.2%	-

The table above shows revenue and expenditure per vote. The revenue raised for month R13.9m and the total expenditure is R22.1m and shows a deficit of R8.1m including the revenue recognised from capital grants.

Table C4- Financial Performance (Revenue and Expenditure)

NW385 Ramotshere Moiloa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2019/20	Budget Year 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			68,932	43,013	3,503	16,952	7,169	9,783	136%		
Service charges - electricity revenue			92,706	64,785	6,532	7,982	10,798	(2,815)	-26%		
Service charges - water revenue			21,939	13,225	917	1,657	2,204	(547)	-25%		
Service charges - sanitation revenue			4,414	4,414	36	80	736	(655)	-89%		
Service charges - refuse revenue			22,111	13,095	911	1,783	2,182	(399)	-18%		
Rental of facilities and equipment			9	9	7	22	2	21	1338%		
Interest earned - external investments			-	-	-	0	-	0	#DIV/0!		
Interest earned - outstanding debtors			8,717	4,718	-	-	786	(786)	-100%		
Dividends received			188	188	-	-	31	(31)	-100%		
Fines, penalties and forfeits			4,741	4,741	13	146	790	(644)	-81%		
Licences and permits			4,237	4,237	-	-	706	(706)	-100%		
Agency services			-	-	-	-	-	-			
Transfers and subsidies			227,754	227,754	2,000	2,000	37,959	(35,959)	-95%		
Other revenue			4,468	11,468	30	276	1,911	(1,636)	-86%		
Gains			-	-	-	-	-	-			
Total Revenue (excluding capital transfers and contributions)			-	460,217	391,647	13,948	30,900	65,274	(34,375)	-53%	-
Expenditure By Type											
Employee related costs			143,348	143,189	12,329	25,570	22,669	2,901	13%		
Remuneration of councillors			5,964	5,849	1,349	4,641	975	3,666	376%		
Debt impairment			40,864	40,864	-	-	6,811	(6,811)	-100%		
Depreciation & asset impairment			29,614	29,614	-	-	4,936	(4,936)	-100%		
Finance charges			-	-	-	-	-	-			
Bulk purchases			58,611	58,611	7,138	8,229	9,769	(1,540)	-16%		
Other materials			8,385	15,830	-	1	2,638	(2,637)	-100%		
Contracted services			70,766	55,884	194	2,905	9,314	(6,409)	-69%		
Transfers and subsidies			2,660	3,685	-	-	614	(614)	-100%		
Other expenditure			49,324	37,341	1,071	2,347	6,224	(3,877)	-62%		
Losses			-	-	-	-	-	-			
Total Expenditure			-	409,536	390,868	22,080	43,694	63,949	(20,255)	-32%	-
Surplus/(Deficit)			-	50,681	779	(8,132)	(12,794)	1,326	(14,120)	(0)	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-	-	-	-	-	-			
(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			-	50,681	779	(8,132)	(12,794)	1,326		-	
Taxation			-	-	-	-	-	-			
Surplus/(Deficit) after taxation			-	50,681	779	(8,132)	(12,794)	1,326		-	
Attributable to minorities			-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality			-	50,681	779	(8,132)	(12,794)	1,326		-	
Share of surplus/ (deficit) of associate			-	-	-	-	-	-			
Surplus/ (Deficit) for the year			-	50,681	779	(8,132)	(12,794)	1,326		-	

Financial Performance

The table above shows an analysis of Operating and Capital income and expenditure against budget.

The statement of financial performance is used to measure performance of the institution and monitor the cash flow projections in comparison with actual expenditure and revenue for a specific period. This statement summarizes the

revenue realised and expenditure incurred by the municipality on cash and non-cash items that affect performance of resources. Revenue raised from property rates is R3.5m, electricity R6.5m, water R917 000, sanitation R36 000 and refuse R7m. The total revenue for the month is R13.9m.

The total expenditure for month is R22.1m, the main cost drivers are employee related expenses with R12m, bulk purchases with R7.1m and other expenses of R2.9m.

There is a deficit of R8.1m from operating revenue and expenditure before taking into account capital expenditure.

Table C5- Capital Expenditure (Municipal, standard classification and funding)

Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	300	-	-	50	(50)	-100%	-
Community and social services		-	-	300	-	-	50	(50)	-100%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	35,077	35,077	-	13,964	5,846	8,118	139%	-
Planning and development		-	35,077	35,077	-	13,964	5,846	8,118	139%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	35,077	35,377	-	13,964	5,896	8,068	137%	-
Funded by:										
National Government		-	35,077	35,077	-	13,964	5,846	8,118	139%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	35,077	35,077	-	13,964	5,846	8,118	139%	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	300	-	-	50	(50)	-100%	-
Total Capital Funding		-	35,077	35,377	-	13,964	5,896	8,068	137%	-

The table above shows capital expenditure and sources of capital funding, month and year to date compared to budget. The actual expenditure on capital projects as for the month of August amounts to R0m and year-to-date actual amount to R14m. The amount is mainly MIG funded projects.

Table C6 – Financial Position

NW385 Ramotshere Moiloa - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2019/20	Budget Year 2020/21				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			22,809	-	4,603		
Call investment deposits			(12)	-	(687)		
Consumer debtors			(2,515)	-	15,225		
Other debtors			(255)	-	1,714		
Current portion of long-term receivables			-	-	-		
Inventory			-	-	146		
Total current assets			-	20,028	-	21,002	-
Non current assets							
Long-term receivables			-	-	-		
Investments			-	-	-		
Investment property			-	-	-		
Investments in Associate			-	-	-		
Property, plant and equipment			34,005	-	-		
Biological			-	-	-		
Intangible			-	-	187		
Other non-current assets			-	-	-		
Total non current assets			-	34,005	-	187	-
TOTAL ASSETS			-	54,033	-	21,189	-
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-		
Borrowing			-	-	-		
Consumer deposits			-	-	-		
Trade and other payables			484	-	26,042		
Provisions			-	-	-		
Total current liabilities			-	484	-	26,042	-
Non current liabilities							
Borrowing			-	-	-		
Provisions			-	-	2,960		
Total non current liabilities			-	-	-	2,960	-
TOTAL LIABILITIES			-	484	-	29,002	-
NET ASSETS	2		-	53,548	-	(7,813)	-
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			-	-	-		
Reserves			-	-	-		
TOTAL COMMUNITY WEALTH/EQUITY	2		-	-	-	-	-

The statement of financial position lists all the Council's Current and Non-current Assets and liabilities together with their financial values representing the economic resources of the municipality. Table C6 is meant to improve the stakeholder's

understanding and management of budget and the impact of actual expenditure in comparison to the budget implications on the financial position.

Current Assets reflect the financial assets that have cash value and are owned by Council and all other assets that are expected to provide financial benefit to Council within one financial year. The financial benefit is through the rendering of services to the community and revenue generation through water and sanitation services assets.

Table C7- Cash Flow

NW385 Ramotshere Moiloa - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2019/20	Budget Year 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			44,806	21,507	717	2,155	3,584	(1,429)	-40%		
Service charges			88,002	52,859	5,033	12,257	8,810	3,447	39%		
Other revenue			22,511	14,802	8,518	18,795	2,467	16,328	662%		
Transfers and Subsidies - Operational			193,831	238,858	2,250	-	39,810	(39,810)	-100%		
Transfers and Subsidies - Capital			35,077	35,077	-	3,045	5,846	(2,801)	-48%		
Interest			854	188	7	12	31	(19)	-60%		
Dividends			-	-	-	-	-	-			
Payments											
Suppliers and employees			(297,695)	(322,916)	(13,176)	(13,572)	(53,819)	(40,247)	75%		
Finance charges			(4,500)	(4,500)	-	-	(750)	(750)	100%		
Transfers and Grants			-	-	-	-	-	-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	82,884	35,874	3,350	22,692	5,979	(16,713)	-280%	-
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			(35,077)	(35,377)	-	(13,964)	(5,896)	8,068	-137%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(35,077)	(35,377)	-	(13,964)	(5,896)	8,068	-137%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-	-		
Borrowing long term/refinancing			-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-		
Payments											
Repayment of borrowing			(1,000)	-	-	-	-	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(1,000)	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD			-	46,808	497	3,350	8,728	83		-	
Cash/cash equivalents at beginning:			1,503	1,503			1,503			-	
Cash/cash equivalents at month/year end:			48,311	2,000			8,728	1,586		-	

The table highlights the cash flow position of the municipality for the period ending August 2020. The year to date cash flow statement of the municipality depicts that the municipality has a favourable cash position. This is indicated below by the

operating revenue exceeding expenditures for the period ending August 2020. The cash and cash equivalents to date show positive cash outlay of the municipality. The cash/cash equivalents at the end of August are R8.7m

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtor's Age Analysis

Table SC3 – Aged Debtors

NW385 Ramotshere Moiloa - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,173	916	811	808	666	30,056			37,430	31,530		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13,500	2,962	2,625	2,614	2,155	97,240			121,096	102,009		
Receivables from Non-exchange Transactions - Property Rates	1400	5,155	1,131	1,002	998	823	37,128			46,237	38,949		
Receivables from Exchange Transactions - Waste Water Management	1500	736	162	143	143	118	5,304			6,605	5,564		
Receivables from Exchange Transactions - Waste Management	1600	982	215	191	190	157	7,072			8,807	7,419		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	(12,117)	11,136	321	(4)	32,612	(4,538)			27,411	28,070		
Total By Income Source	2000	12,429	16,522	5,093	4,749	36,531	172,262	-	-	247,585	213,541	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	643	1,188	403	357	32,330	-			34,920	32,686		
Commercial	2300	3,728	2,073	1,418	1,186	1,186	12,402			21,993	14,775		
Households	2400	7,992	3,565	3,231	3,184	2,984	127,659			148,615	133,827		
Other	2500	66	9,696	42	21	32	32,200			42,057	32,253		
Total By Customer Group	2600	12,429	16,522	5,093	4,749	36,531	172,262	-	-	247,585	213,541	-	-

The municipality has a total consumer debtor's balance of R247.6 million ranging between 0 days to over a year, detailed below by age of total debtor's balance.

The total debt with a potential to be irrecoverable amounts to R213.5million, determined based on being more than 90 days in arrears and this is 86 % of total debtors balance. The bulk of this amount is made up of indigent households and thus compels the municipality to update the indigent register.

2.2 Creditors Age Analysis

Table SC4- Aged Creditors

NW385 Ramotshere Moiloa - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2020/21								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	8,363	8,931	6,464	4,233	4,450	4,508	35,294		72,243	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	32	28	37	38	30	36	3,667		3,869	
Other	0900	140	2,152	5,297	1,818	0	610	1,979		11,996	
Total By Customer Type	1000	8,535	11,111	11,797	6,089	4,480	5,154	40,940	-	88,107	-

The municipality should strive to pay suppliers within 30 Days to avoid interest payments. In terms of the MFMA s65 (2) (e) all creditors should be paid within 30 days and the municipality has failed to comply in this regard.

Almost 82% of creditors are electricity bulk purchases to the amount of R72.2million followed by other creditor of R3.9 and 12m

These two add up to 100% of municipal total debt of R88.1m

The outstanding trade creditor balances would attract interest on the overdue accounts, which implies cash out flow that becomes fruitless and wasteful expenditure. The delay in the payment of trade creditors negatively affects the current ratio of the municipality.

2.3 Investment Portfolio Analysis

Table SC5- Investment Portfolio

NW385 Ramotshere Moiloa - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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 *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA										402	1		-	403
FNB										3,092	7	3,082	-	6,180
														-
														-
														-
Municipality sub-total										3,494		3,082	-	6,583
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									3,494		3,082	-	6,583

Investments are held with ABSA Bank for R408, 000 and FNB for R6.1m. There was withdrawal of R3.1m during the month. The total closing balance at the end of the month of August is R34m. The R6.2m investment with FNB is mainly from grants.

2.4 Allocation and grant receipts expenditure

Table SC6- Transfers and Grants Receipts

NW385 Ramotshere Moiloa - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		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:		-	190,061	228,088	2,250	2,250	38,015	(37,515)	-98.7%	-
Local Government Equitable Share			187,061	225,088			37,515	(37,515)	-100.0%	
Finance Management			2,000	2,000	2,000	2,000	333			
EPWP Incentive			1,000	1,000	250	250	167			
Other transfers and grants [insert description]	3							-		
Provincial Government:		-	770	770	-	-	128	(128)	-100.0%	-
Sport and Recreation			770	770			128	(128)	-100.0%	
Other transfers and grants [insert description]	4							-		
District Municipality:		-	10,000	10,000	-	-	1,667	(1,667)	-100.0%	-
Water Grant			10,000	10,000			1,667	(1,667)	-100.0%	
Other grant providers:		-	1,846	1,846	-	-	308	(308)	-100.0%	-
Municipal Infrastructure Grant (MIG)			1,846	1,846			308	(308)	-100.0%	
Total Operating Transfers and Grants	5	-	202,677	240,704	2,250	2,250	40,117	(39,617)	-98.8%	-
Capital Transfers and Grants										
National Government:		-	35,077	35,077	-	3,045	5,846	(2,801)	-47.9%	-
Municipal Infrastructure Grant (MIG)			35,077	35,077		3,045	5,846	(2,801)	-47.9%	
INEP										
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Capital Transfers and Grants	5	-	35,077	35,077	-	3,045	5,846	(2,801)	-47.9%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	237,754	275,781	2,250	5,295	45,964	(42,419)	-92.3%	-

Table SC7 (1) - Transfers and Grants Expenditure

NW385 Ramotshere Moiloa - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2019/20	Budget Year 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:		-	190,061	228,088	229	343	38,015	(37,672)	-99.1%	-
Local Government Equitable Share			187,061	225,088			37,515	(37,515)	-100.0%	
Finance Management			2,000	2,000	73	146	333	(187)	-56.1%	
EPWP Incentive			1,000	1,000	156	196	167	30	17.8%	
Other transfers and grants [insert description]										
Provincial Government:		-	770	770	118	235	128	107	83.3%	-
Sport and Recreation			770	770	118	235	128	107	83.3%	
Other transfers and grants [insert description]										
District Municipality:		-	10,000	10,000	-	-	1,667	(1,667)	-100.0%	-
Water Grant			10,000	10,000			1,667	(1,667)	-100.0%	
Other grant providers:		-	1,846	1,846	-	-	308	(308)	-100.0%	-
Municipal Infrastructure Grant (MIG)			1,846	1,846			308	(308)	-100.0%	
Total operating expenditure of Transfers and Grants:		-	202,677	240,704	347	578	40,117	(39,540)	-98.6%	-
Capital expenditure of Transfers and Grants										
National Government:		-	35,077	35,077	48	96	5,846	(5,750)	-98.4%	-
Municipal Infrastructure Grant (MIG)			35,077	35,077	48	96	5,846	(5,750)	-98.4%	
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	35,077	35,077	48	96	5,846	(5,750)	-98.4%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	237,754	275,781	394	674	45,964	(45,290)	-98.5%	-

References

The table above shows the expenditure incurred on grants received during the month. The total expenditure on grants for the month of August is R394 000 for both operating and capital grants.

Table SC7(2)- Expenditure Against Approved Rollovers

NW385 Ramotshere Moiloa - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
EPWP Incentive					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Sport and Recreation					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
Water Grant					-	
Other grant providers:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

2.5 Councillor and Staff Benefits

Table SC8 – Councillor and staff benefits

NW385 Ramotshere Moiloa - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages			10,867	10,867	794	1,603	1,811	(208)	-11%	
Pension and UIF Contributions			1,630	1,630	169	338	272	66	24%	
Medical Aid Contributions										
Motor Vehicle Allowance										
Cellphone Allowance			1,646	1,646	141	281	274	7	3%	
Housing Allowances										
Other benefits and allowances			112	112			19	(19)	-100%	
Sub Total - Councillors			14,255	14,255	1,104	2,223	2,376	(153)	-6%	
% increase	4		#DIV/0!	#DIV/0!						
Senior Managers of the Municipality	3									
Basic Salaries and Wages			8,012	8,012	476	953	1,335	(382)	-29%	
Pension and UIF Contributions										
Medical Aid Contributions					1	2		2	#DIV/0!	
Overtime										
Performance Bonus										
Motor Vehicle Allowance					118	236		236	#DIV/0!	
Cellphone Allowance			614	614	10	19	102	(83)	-81%	
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			8,626	8,626	605	1,210	1,438	(227)	-16%	
% increase	4		#DIV/0!	#DIV/0!						
Other Municipal Staff	2									
Basic Salaries and Wages			89,977	89,977	6,456	12,928	14,996	(2,068)	-14%	
Pension and UIF Contributions			17,471	17,471	1,438	2,876	2,912	(36)	-1%	
Medical Aid Contributions			9,159	9,159	776	1,551	1,527	24	2%	
Overtime					958	1,983		1,983	#DIV/0!	
Performance Bonus										
Motor Vehicle Allowance			4,768	4,768	393	828	795	33	4%	
Cellphone Allowance			136	136	21	41	23	19	83%	
Housing Allowances			847	847	77	154	141	13	9%	
Other benefits and allowances			3,367	3,367	1,082	2,216	561	1,655	295%	
Payments in lieu of leave										
Long service awards					78	87		87	#DIV/0!	
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff			125,724	125,724	11,279	22,665	20,954	1,711	8%	
% increase	4		#DIV/0!	#DIV/0!						
Total Parent Municipality			148,605	148,605	12,988	26,097	24,767	1,330	5%	
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	4									
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS			148,605	148,605	12,988	26,097	24,767	1,330	5%	
% increase	4		#DIV/0!	#DIV/0!						
TOTAL MANAGERS AND STAFF			134,350	134,350	11,884	23,875	22,392	1,483	7%	

The following table above shows Councillor and Staff Benefits for the month ending 31 August 2020. The actual councillors' allowance for month is R1.1m for the senior Managers the actual for month is R691, 000 and the other municipal staff actual for the month is R12m. The Councillors and staff benefits amount to R13m.

2.6 Material Variance to SDBIP

Table SC1 – Material Variance Explanations

NW385 Ramotshere Moiloa - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	9,783	Problems with the valuation roll	Data cleansing
2	Expenditure By Type			
	Other expenditure	(3,877)	Not adhering to procurement plans	Adhere to procurement plans
3	Capital Expenditure			
	Capital Expenditure	8,118	Not adhering to procurement plans	Adhere to procurement plans
4	Financial Position			
	Debtors		High level of indigency	Intensify credit control policy or indigent registration
5	Cash Flow			
	Property rates	(1,429)	Low payment rate	Intensify credit control policy
	Service Charges	3,447	Payment rate	Intensify credit control policy
6	Measureable performance			
7	Municipal Entities			

2.7 Parent Municipality Financial Performance

NW385 Ramotshere Moiloa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2019/20	Budget Year 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			68,932	43,013	3,503	16,952	7,169	9,783	136%		
Service charges - electricity revenue			92,706	64,785	6,532	7,982	10,798	(2,815)	-26%		
Service charges - water revenue			21,939	13,225	917	1,657	2,204	(547)	-25%		
Service charges - sanitation revenue			4,414	4,414	36	80	736	(655)	-89%		
Service charges - refuse revenue			22,111	13,095	911	1,783	2,182	(399)	-18%		
Rental of facilities and equipment			9	9	7	22	2	21	1338%		
Interest earned - external investments			-	-	-	0	-	0	#DIV/0!		
Interest earned - outstanding debtors			8,717	4,718	-	-	786	(786)	-100%		
Dividends received			188	188	-	-	31	(31)	-100%		
Fines, penalties and forfeits			4,741	4,741	13	146	790	(644)	-81%		
Licences and permits			4,237	4,237	-	-	706	(706)	-100%		
Agency services			-	-	-	-	-	-	-		
Transfers and subsidies			227,754	227,754	2,000	2,000	37,959	(35,959)	-95%		
Other revenue			4,468	11,468	30	276	1,911	(1,636)	-86%		
Gains			-	-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)			-	460,217	391,647	13,948	30,900	65,274	(34,375)	-53%	-
Expenditure By Type											
Employee related costs			143,348	143,189	12,329	25,570	22,669	2,901	13%		
Remuneration of councillors			5,964	5,849	1,349	4,641	975	3,666	376%		
Debt impairment			40,864	40,864	-	-	6,811	(6,811)	-100%		
Depreciation & asset impairment			29,614	29,614	-	-	4,936	(4,936)	-100%		
Finance charges			-	-	-	-	-	-	-		
Bulk purchases			58,611	58,611	7,138	8,229	9,769	(1,540)	-16%		
Other materials			8,385	15,830	-	1	2,638	(2,637)	-100%		
Contracted services			70,766	55,884	194	2,905	9,314	(6,409)	-69%		
Transfers and subsidies			2,660	3,685	-	-	614	(614)	-100%		
Other expenditure			49,324	37,341	1,071	2,347	6,224	(3,877)	-62%		
Losses			-	-	-	-	-	-	-		
Total Expenditure			-	409,536	390,868	22,080	43,694	63,949	(20,255)	-32%	-
Surplus/(Deficit)			-	50,681	779	(8,132)	(12,794)	1,326	(14,120)	(0)	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-	-	-	-	-	-	-		
(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			-	50,681	779	(8,132)	(12,794)	1,326		-	
Taxation			-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation			-	50,681	779	(8,132)	(12,794)	1,326		-	
Attributable to minorities			-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality			-	50,681	779	(8,132)	(12,794)	1,326		-	
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year			-	50,681	779	(8,132)	(12,794)	1,326		-	

2.8 Municipal Entity Financial Performance

Table SC11 – Municipal Entity

NW385 Ramotshere Moiloa - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2019/20	Budget Year 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 Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

Not applicable as there are no entities linked to the parent municipality.

2.9 Capital Programme Performance

Table SC13a – Capital Expenditure on new assets

RAMOTSHERE MOILOA LOCAL MUNICIPALITY				
LOAN REGISTER FOR THE PERIOD JUNE 2020 TO 30 JUNE 2021				
PREPARED BY : L. NXAMANGELE				
REVIEWED BY : O. TOFILE				
ANNEXURE				
DBSA				
ACCOUNT	61000571	61000135	61000026	TOTAL
Balance as at 30 JUNE 2020	R 1,630,458.80	R 758,382.62		R 2,388,841.42
Balance brought down	R 1,630,458.80	R 758,382.62		
Movements	R -	R -		
Movements	R -	R -		
Balance as at 31 JULY 2020	R 1,630,458.80	R 758,382.62		R 2,388,841.42
Balance brought down	R 1,630,458.80	R 758,382.62		
Movements	R -	R -		
Movements	R -	R -		
Balance as at 31 AUG 2020	R 1,630,458.80	R 758,382.62		R 2,388,841.42
Balance brought down	R 1,630,458.80	R 758,382.62		
Movements	R -	R -		
Movements	R -	R -		
Balance as at 30 SEPT 2020	R 1,630,458.80	R 758,382.62		R 2,388,841.42
Balance brought down				
Movements				
Movements				
Balance as at 31 OCT 2020				R -

The table above indicates loans that the municipality has. Payments are made every 6 months. The outstanding debt as at 31 August was R2.4m.

2.11 In-Year reports of municipality

NW385 Ramotshere Moiloa - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	7.2%	7.6%	0.0%	0.0%
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		0.0%	0.0%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	4135.9%	0.0%	80.6%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	4707.9%	0.0%	15.0%	0.0%
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		0.0%	-0.6%	0.0%	54.8%	0.0%
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		0.0%	31.1%	36.6%	82.8%	0.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	6.4%	7.6%	0.0%	0.0%
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						

NW385 Ramotshere Moiloa - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1															
Cash Receipts By Source																
Property rates		1,438	717										25,804	27,959	27,959	27,959
Service charges - electricity revenue		4,407	3,629										33,394	41,431	44,050	46,841
Service charges - water revenue		1,142	569										5,119	6,830	7,144	7,472
Service charges - sanitation revenue		836	417										(310)	943	1,118	1,219
Service charges - refuse		839	418										7,159	8,415	8,802	9,207
Rental of facilities and equipment													8	8	8	8
Interest earned - external investments		5	7										138	150	157	164
Interest earned - outstanding debtors													704	704	736	770
Dividends received																
Fines, penalties and forfeits		11	13										2,621	2,645	2,766	2,894
Licences and permits		775	668										1,946	3,390	3,546	3,709
Agency services																
Transfers and Subsidies - Operational			2,250										200,427	202,677	217,506	231,424
Other revenue		8,834	7,837										(7,904)	8,767	9,170	9,592
Cash Receipts by Source		18,288	16,526										269,104	303,918	322,962	341,260
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3,045											33,878	36,923	48,168	52,104
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		21,333	16,526										302,982	340,841	371,130	393,364
Cash Payments by Type																
Employee related costs		7,974	9,662										116,714	134,350	140,804	147,573
Remuneration of councillors		809	1,400										12,045	14,255	14,910	15,596
Interest paid													4,500	4,500	4,707	4,924
Bulk purchases - Electricity		247											58,364	58,611	61,658	67,143
Bulk purchases - Water & Sewer																
Other materials		514	24										21,580	22,118	23,124	24,203
Contracted services		145											16,855	17,000	17,978	19,941
Grants and subsidies paid - other municipalities			156										(156)			
Grants and subsidies paid - other																
General expenses		3,799	1,933										45,630	51,361	60,099	61,815
Cash Payments by Type		13,487	13,176										275,532	302,195	323,280	341,195
Other Cash Flows/Payments by Type																
Capital assets		13,964											21,113	35,077	46,172	49,999
Repayment of borrowing		85											915	1,000	1,000	1,000
Total Cash Payments by Type		27,536	13,176										297,561	338,272	370,453	392,193
NET INCREASE/(DECREASE) IN CASH HELD		(6,203)	3,350										5,422	2,568	677	1,170
Cash/cash equivalents at the monthly year beginning:		11,582	5,378	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	11,582	14,150	14,827
Cash/cash equivalents at the monthly year end:		5,378	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728	14,150	14,150	14,827	15,997

NW385 Ramotshere Moiloa - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2019/20	Budget Year 2020/21								
	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		-	2,923	2,948	13,964	13,964	2,948	(11,016)	-373.7%	40%
August			2,923	2,948			5,896	-		
September			2,923	2,948			8,844	-		
October			2,923	2,948			11,792	-		
November			2,923	2,948			14,740	-		
December			2,923	2,948			17,688	-		
January			2,923	2,948			20,636	-		
February			2,923	2,948			23,585	-		
March			2,923	2,948			26,533	-		
April			2,923	2,948			29,481	-		
May			2,923	2,948			32,429	-		
June			2,923	2,948			35,377	-		
Total Capital expenditure		-	35,077	35,377	13,964					

NW385 Ramotshere Moiloa - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref					Budget Year 2020/21				
		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										
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PFV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
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 ass	1									

NW385 Ramotshere Moiloa - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2019/20				Budget Year 2020/21				YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
R thousands	1										
<u>Depreciation by Asset Class/Sub-class</u>											
<u>Infrastructure</u>											
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure											
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Reticulation											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
<u>Community Assets</u>											
Community Facilities											
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
<u>Heritage assets</u>											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
<u>Investment properties</u>											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
<u>Other assets</u>											
Operational Buildings											
Municipal Offices											
Pay/Equity Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
<u>Biological or Cultivated Assets</u>											
Biological or Cultivated Assets											
<u>Intangible Assets</u>											
Servitudes											
Licences and Rights											
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Lead Settlement Software Applications											
Unspecified											
<u>Computer Equipment</u>											
Computer Equipment											
<u>Furniture and Office Equipment</u>											
Furniture and Office Equipment											
<u>Machinery and Equipment</u>											
Machinery and Equipment											
<u>Transport Assets</u>											
Transport Assets											
<u>Land</u>											
Land											
<u>Zoo's, Marine and Non-biological Animals</u>											
Zoo's, Marine and Non-biological Animals											
Total Depreciation	1										

2.12 Municipal manager's quality certificate

Attached as a separate sheet