

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

TABLE OF CONTENTS

Part 1

Section 1 .Budget Statement.....	3
1.1 Mayors Report.....	3
1.2 Resolution.....	3
1.3 Executive Summary.....	3
1.4 Performance against the approved budget.....	3
1.5 Capital Expenditure.....	4
1.6 Material variances from SDBIP.....	4
1.7 Remedial corrective steps.....	4
Section 2: In year budget monthly statement.....	4-5
2.1 Table C1: Monthly Budget Statement.....	6
2.2 Table C2: Financial Performance (standard classification).....	7-8
2.3 Table C3: Financial Performance (revenue & expenditure by vote).....	9
2.4 Table C4: Financial Performance (revenue & expenditure).....	10-11
2.5 Table C5: Capital Expenditure by Vote.....	12
2.6 Table C6: Financial Position.....	13
2.7 Table C7: Cash Flow.....	14
Part 2: Supporting Documents	15
Section 3: Performance Indicators.....	15
3.1 Supporting Table SC2.....	15
Section 4: Debtor's Analysis	16
4.1 Supporting Table SC3.....	16
Section 5: Creditor's Analysis.....	16
5.1 Supporting Table SC4.....	16
Section 6: Investment Portfolio Analysis.....	17
6.1 Supporting Table SC5: Investments.....	17
Section 7: Allocation of grants receipts and expenditure	17
7.1 Supporting Table SC6.....	18
7.2.1 Supporting Table SC7 (1).....	19
7.2.2 Supporting Table SC7 (2).....	20
Section 8: Expenditure on councillor allowances	20

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

8.1 Supporting Table SC8.....	20-21
Section 9: Actual & Revised Targets for Cash Receipts.....	21-22
9.1 Supporting Table SC9.....	22
9.2 Supporting Table SC1.....	23
Section 10: Capital Programme Performance.....	23
10.1 Supporting Table SC12.....	23
10.2 Supporting Table SC13.....	24
10.2.1 Supporting Table SC13a.....	25
10.2.2 Supporting Table SC13b.....	25-26
10.2.3 Supporting Table SC13c.....	27-28
10.2.4 Supporting Table SC13d.....	29-30
10.2.5 Supporting Table SC13e.....	31
Section 11: Quality Certificate (separate)	

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

Section 1: Budget Statement

1.1 Mayors Report

Not Applicable. Monthly Budget Statement and the C-schedule are submitted to the mayor as prescribed. **(See attached quality certificate)**

1.2 Resolution

The report will be presented to the Council in accordance with MFMA Section 52 (d).

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 31 AUGUST 2023				
	2023/2024 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,077,484,189	307,872,427	769,611,762	29%
TOTAL EXPENDITURE	1,212,357,874	899,175,900	313,181,974	74%
CAPITAL EXPENDITURE	244,590,790	21,241,401	223,349,389	9%

Operating revenue generated for the reporting period amount to R307.8 million which translate to 29% against the budgeted amount. Year to date expenditure for the same period amount to R899.1 million or 74% of the appropriated budget. Over performance on operating revenue occurred as result of receipts of the equitable shares received in July 2023, while over spending occurred from bad debts written off against the debtors' book.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R21.2 million or 9% of allocated budget of R244.5 million.

1.6 Material variances from SDBIP

Operating expenditure performance exceeded the SDBIP target as a result of R805.2 million of irrecoverable debt written off.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

1.7 Remedial corrective steps

Over spending on irrecoverable debt written off will be adjusted accordingly during the main adjustment budget period in February 2024.

Section 2 - In-year budget statement tables

Municipal Budget and Reporting Regulations states that if a municipality does not have any entity, 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)
 - (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 are presented for each table.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2023

2.1 Table C1: Monthly Budget Statements Summary

The table below comprises of a summary information from the statement of financial performance, capital expenditure and funding, financial position, cash flow debtors and creditors.

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M02 August

Description	2022/23	Budget Year 2023/24							
	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	124 807	154 525	154 525	12 178	24 172	25 754	(1 582)	-6%	154 525
Service charges	194 662	240 833	240 833	15 190	30 406	40 139	(9 733)	-24%	240 833
Investment revenue	9 745	-	-	-	-	-	-		-
Transfers and subsidies - Operational	9 745	6 251	6 251	1 976	3 080	1 042	2 038	196%	6 251
Other own revenue	636 045	675 875	675 875	7 196	250 215	112 646	137 569	122%	-
Total Revenue (excluding capital transfers and contributions)	975 004	1 077 484	1 077 484	36 541	307 872	179 581	128 292	71%	1 077 484
Employee costs	283 415	296 872	296 872	24 281	50 578	49 479	1 099		296 872
Remuneration of Councillors	25 874	27 597	27 597	1 646	3 670	4 599	(930)		27 597
Depreciation and amortisation	132 550	155 041	155 041	-	-	25 840	(25 840)		155 041
Interest	5 619	5 600	5 600	-	10	933	(923)		5 600
Inventory consumed and bulk purchases	177 046	175 155	175 155	5 603	7 964	29 193	(21 229)		175 155
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	424 113	552 093	552 093	85 815	836 954	92 016	744 938	810%	552 093
Total Expenditure	1 048 617	1 212 358	1 212 358	117 345	899 176	202 060	697 116	345%	1 212 358
Surplus/(Deficit)	(73 613)	(134 874)	(134 874)	(80 804)	(591 303)	(22 479)	(568 824)	2530%	(134 874)
Transfers and subsidies - capital (monetary)	217 386	236 841	236 841	-	-	-	-		236 841
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	143 773	101 967	101 967	(80 804)	(591 303)	(22 479)	(568 824)	2530%	101 967
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	143 773	101 967	101 967	(80 804)	(591 303)	(22 479)	(568 824)	2530%	101 967
Capital expenditure & funds sources									
Capital expenditure	8 803	244 591	244 591	8 926	18 478	40 765	(22 287)	-55%	244 591
Capital transfers recognised	8 697	236 841	236 841	8 872	18 424	39 473	(21 049)	-53%	236 841
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7 750	7 750	53	53	1 292	(1 238)	-96%	7 750
Total sources of capital funds	8 803	244 591	244 591	8 926	18 478	40 765	(22 287)	-55%	244 591
Financial position									
Total current assets	446 473	229 074	229 074		(224 947)				229 074
Total non current assets	3 152 582	3 619 431	3 619 431		3 171 060				3 619 431
Total current liabilities	378 290	192 126	192 126		316 671				192 126
Total non current liabilities	70 749	72 328	72 328		70 749				72 328
Community wealth/Equity	3 266 622	3 482 085	3 482 085		2 558 693				3 482 085
Cash flows									
Net cash from (used) operating	1 229 633	252 337	252 337	5 233	18 350	42 056	23 706	56%	252 337
Net cash from (used) investing	(8 817)	(244 591)	(244 591)	(8 926)	(18 478)	(40 765)	(22 287)	55%	(244 591)
Net cash from (used) financing	(5 813)	(12 820)	(12 820)	-	(584)	(2 137)	(1 552)	73%	(12 820)
Cash/cash equivalents at the month/year end	1 251 883	63 660	63 660	-	38 143	67 888	29 745	44%	33 781
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	74 015	43 652	33 728	33 339	32 186	30 113	154 434	881 290	1 282 756
Creditors Age Analysis									
Total Creditors	7 535	187	173	-	-	-	-	-	7 895

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

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.

2.2 Table C2: Financial Performance (Standard Classification)

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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>		535 972	567 889	567 889	21 262	277 251	94 648	182 603	193%	567 889
Executive and council		21 455	22 852	22 852	-	-	3 809	(3 809)	-100%	22 852
Finance and administration		514 517	545 038	545 038	21 262	277 251	90 840	186 412	205%	545 038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 827	4 000	4 000	78	200	667	(466)	-70%	4 000
Community and social services		1 612	-	-	2	11	-	11	#DIV/0!	-
Sport and recreation		20 851	-	-	-	-	-	-	-	-
Public safety		1 365	4 000	4 000	76	189	667	(477)	-72%	4 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51 230	68 923	68 923	11	15	11 487	(11 473)	-100%	68 923
Planning and development		4 778	8 097	8 097	11	15	1 350	(1 335)	-99%	8 097
Road transport		46 452	60 826	60 826	-	-	10 138	(10 138)	-100%	60 826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581 362	673 513	673 513	15 190	30 406	112 252	(81 846)	-73%	673 513
Energy sources		16 357	8 000	8 000	-	-	1 333	(1 333)	-100%	8 000
Water management		424 392	428 759	428 759	13 712	27 467	71 460	(43 993)	-62%	428 759
Waste water management		47 406	130 953	130 953	409	811	21 825	(21 014)	-96%	130 953
Waste management		93 207	105 800	105 800	1 069	2 128	17 633	(15 506)	-88%	105 800
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 192 390	1 314 325	1 314 325	36 541	307 872	219 054	88 818	41%	1 314 325
Expenditure - Functional										
<i>Governance and administration</i>		290 703	375 428	375 428	82 765	109 379	62 572	46 808	75%	375 428
Executive and council		84 311	101 393	101 393	5 993	15 357	16 899	(1 541)	-9%	101 393
Finance and administration		201 489	269 233	269 233	76 285	93 082	44 872	48 210	107%	269 233
Internal audit		4 903	4 802	4 802	487	940	800	139	17%	4 802
<i>Community and public safety</i>		125 021	121 102	121 102	7 586	14 433	20 184	(5 751)	-28%	121 102
Community and social services		26 539	33 814	33 814	1 128	2 464	5 636	(3 171)	-56%	33 814
Sport and recreation		60 726	51 959	51 959	3 419	6 083	8 660	(2 577)	-30%	51 959
Public safety		37 756	35 329	35 329	3 038	5 886	5 888	(2)	0%	35 329
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77 589	89 084	89 084	2 481	5 161	14 847	(9 686)	-65%	89 084
Planning and development		21 391	29 621	29 621	1 771	3 682	4 937	(1 255)	-25%	29 621
Road transport		56 199	59 463	59 463	710	1 479	9 911	(8 431)	-85%	59 463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		552 530	623 594	623 594	24 263	769 662	103 932	665 729	641%	623 594
Energy sources		43 171	38 507	38 507	7 151	9 885	6 418	3 467	54%	38 507
Water management		406 139	492 993	492 993	11 880	631 633	82 165	549 467	669%	492 993
Waste water management		55 704	29 949	29 949	1 688	15 392	4 992	10 401	208%	29 949
Waste management		47 516	62 144	62 144	3 544	112 752	10 357	102 394	989%	62 144
<i>Other</i>		2 772	3 150	3 150	249	541	525	16	3%	3 150
Total Expenditure - Functional	3	1 048 617	1 212 358	1 212 358	117 345	899 176	202 060	697 116	345%	1 212 358
Surplus/ (Deficit) for the year		143 773	101 967	101 967	(80 804)	(591 303)	16 994	(608 297)	-3579%	101 967

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

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) - M02 August

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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	21 455	22 852	22 852	-	-	3 809	(3 809)	-100,0%	22 852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514 088	544 438	544 438	21 262	277 130	90 740	186 391	205,4%	544 438
Vote 04 - Corporate Services		429	600	600	-	121	100	21	20,9%	600
Vote 05 - Community Services		117 034	109 800	109 800	1 147	2 328	18 300	(15 972)	-87,3%	109 800
Vote 06 - Planning & Development		136	-	-	11	15	-	15	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539 249	636 636	636 636	14 121	28 278	106 106	(77 828)	-73,3%	636 636
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 192 390	1 314 325	1 314 325	36 541	307 872	219 054	88 818	40,5%	1 314 325
Expenditure by Vote										
Vote 01 - Municipal Council	1	71 931	87 446	87 446	5 459	14 343	14 574	(231)	-1,6%	87 446
Vote 02 - Office Of The Accounting Officer		22 319	23 610	23 610	1 430	2 820	3 935	(1 115)	-28,3%	23 610
Vote 03 - Budget And Treasury Office		96 867	158 731	158 731	67 117	76 726	26 455	50 271	190,0%	158 731
Vote 04 - Corporate Services		80 922	86 645	86 645	6 278	11 348	14 441	(3 093)	-21,4%	86 645
Vote 05 - Community Services		187 335	195 701	195 701	13 230	130 383	32 617	97 766	299,7%	195 701
Vote 06 - Planning & Development		20 725	26 906	26 906	1 675	3 742	4 484	(742)	-16,6%	26 906
Vote 07 - Infrastructure & Technical Services		568 518	633 320	633 320	22 155	659 812	105 553	554 259	525,1%	633 320
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 048 617	1 212 358	1 212 358	117 345	899 176	202 060	697 116	345,0%	1 212 358
Surplus/ (Deficit) for the year	2	143 773	101 967	101 967	(80 804)	(591 303)	16 994	(608 297)	-3579,5%	101 967

Table C3 reflects the municipality's revenue and expenditure by municipal vote.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		178 981	222 520	222 520	13 712	27 467	37 087	(9 620)	-26%	222 520
Service charges - Waste Water Management		3 864	6 036	6 036	409	811	1 006	(195)	-19%	6 036
Service charges - Waste management		11 817	12 277	12 277	1 069	2 128	2 046	81	4%	12 277
Sale of Goods and Rendering of Services		761	520	520	46	72	87	(15)	-17%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71 462	60 636	60 636	3 797	7 503	10 106	(2 603)	-26%	60 636
Interest from Current and Non Current Assets		9 745	6 251	6 251	1 976	3 080	1 042	-	-	6 251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	-	8	31	(23)	-73%	188
Licence and permits		336	2 000	2 000	76	189	333	(144)	-43%	2 000
Operational Revenue		1 014	1 205	1 205	352	474	201	273	136%	1 205
Non-Exchange Revenue										
Property rates		124 807	154 525	154 525	12 178	24 172	25 754	(1 582)	-6%	154 525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 028	2 000	2 000	-	-	333	(333)	-	2 000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537 931	581 763	581 763	-	235 869	96 961	138 908	-	581 763
Interest		32 268	27 562	27 562	2 924	6 099	4 594	1 506	-	27 562
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		838	-	-	-	-	-	-	-	-
Other Gains		0	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		975 004	1 077 484	1 077 484	36 541	307 872	179 581	128 292	71%	1 077 484
Expenditure By Type										
Employee related costs		283 415	296 872	296 872	24 281	50 578	49 479	1 099	2%	296 872
Remuneration of councillors		25 874	27 597	27 597	1 646	3 670	4 599	(930)	-20%	27 597
Bulk purchases - electricity		33 007	25 000	25 000	4 403	6 762	4 167	2 595	-	25 000
Inventory consumed		144 039	150 155	150 155	1 200	1 202	25 026	(23 824)	-	150 155
Debt impairment		-	328 721	328 721	-	-	54 787	(54 787)	-100%	328 721
Depreciation and amortisation		132 550	155 041	155 041	-	-	25 840	(25 840)	-100%	155 041
Interest		5 619	5 600	5 600	-	10	933	(923)	-99%	5 600
Contracted services		136 096	140 090	140 090	10 609	16 428	23 348	(6 920)	-30%	140 090
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		152 361	-	-	67 983	805 298	-	805 298	-	-
Operational costs		116 715	83 281	83 281	7 223	15 228	13 880	1 348	10%	83 281
Losses on Disposal of Assets		18 942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1 048 617	1 212 358	1 212 358	117 345	899 176	202 060	697 116	345%	1 212 358
Surplus/(Deficit)		(73 613)	(134 874)	(134 874)	(80 804)	(591 303)	(22 479)	(568 824)	0	(134 874)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		217 386	236 841	236 841	-	-	-	-	-	236 841
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		143 773	101 967	101 967	(80 804)	(591 303)	(22 479)			101 967
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		143 773	101 967	101 967	(80 804)	(591 303)	(22 479)			101 967
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		143 773	101 967	101 967	(80 804)	(591 303)	(22 479)			101 967
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		143 773	101 967	101 967	(80 804)	(591 303)	(22 479)			101 967

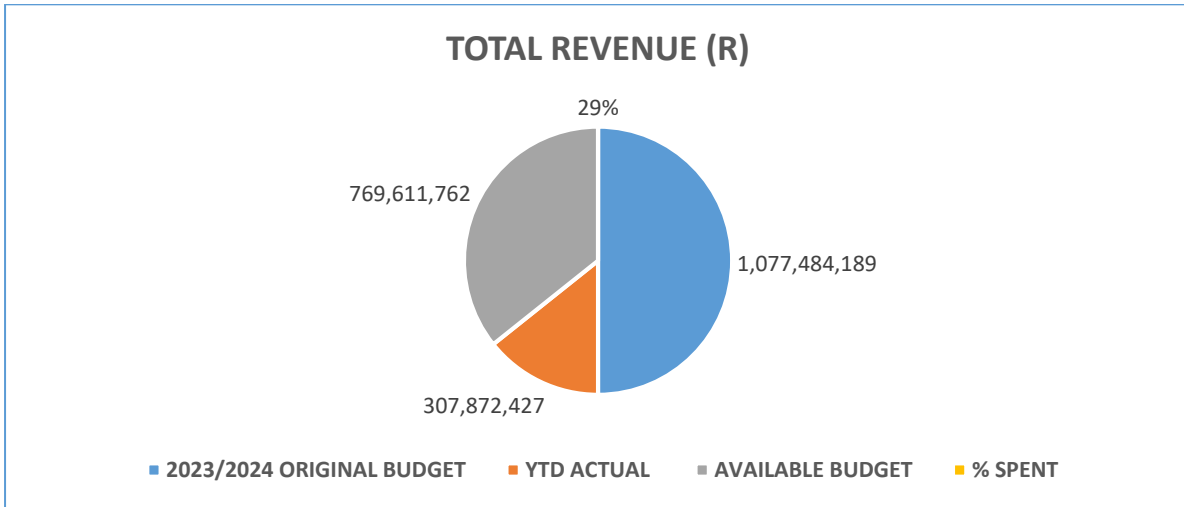
Revenue

a) Budgeted operating revenue for the 2023/2024 financial year to R1,077 billion.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

- b) Year to date operating revenue comprises of own revenue and grants at 23% and 77% respectively. The municipality depends on government grants to fund its operations.
- c) A total operating revenue of R307.8 million was generated for the reporting period.
- d) Own revenue is mainly derived from property rates and service charges at R54.6 million or 76% of the total own revenue generated for the reported period. Low revenue collection remains a challenge for Moses Kotane, Council took a resolution to embark on a rehabilitation of debtors' campaign to encourage consumers to pay the outstanding debts. An amount of R805.2 million was written off as irrecoverable.

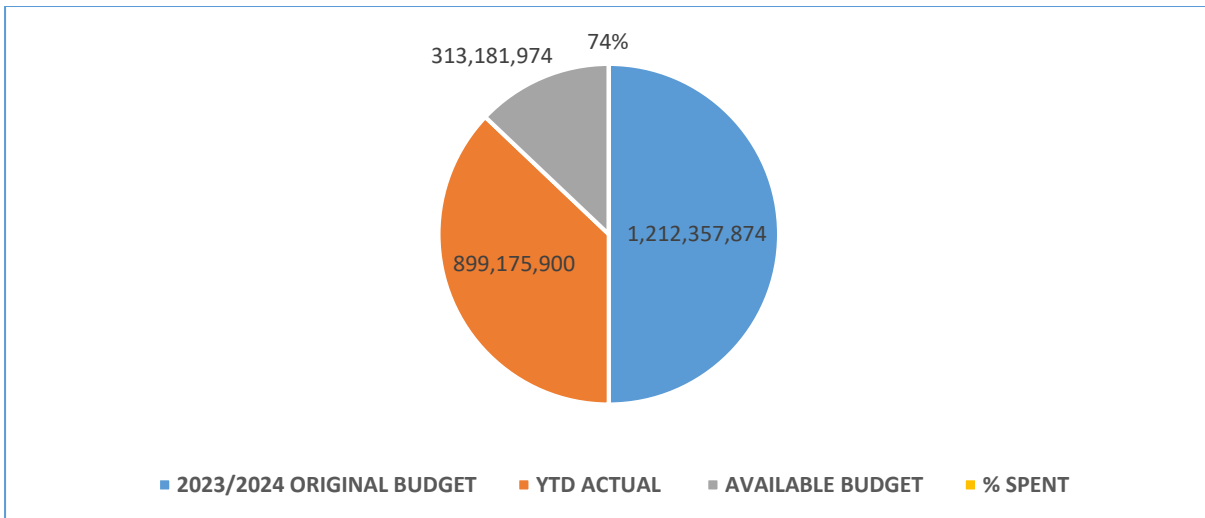
Graphical Illustration of operating revenue against the approved budget



Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R117.3 million, translating to year to date spending of R899.1 or 74% against the operating expenditure budget.
- (b) Contracted Services - The payment for contractors is not fixed, some of the expenses are only paid as and when the service is rendered.

Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2023

1.5 Table C5: Capital Expenditure by Vote

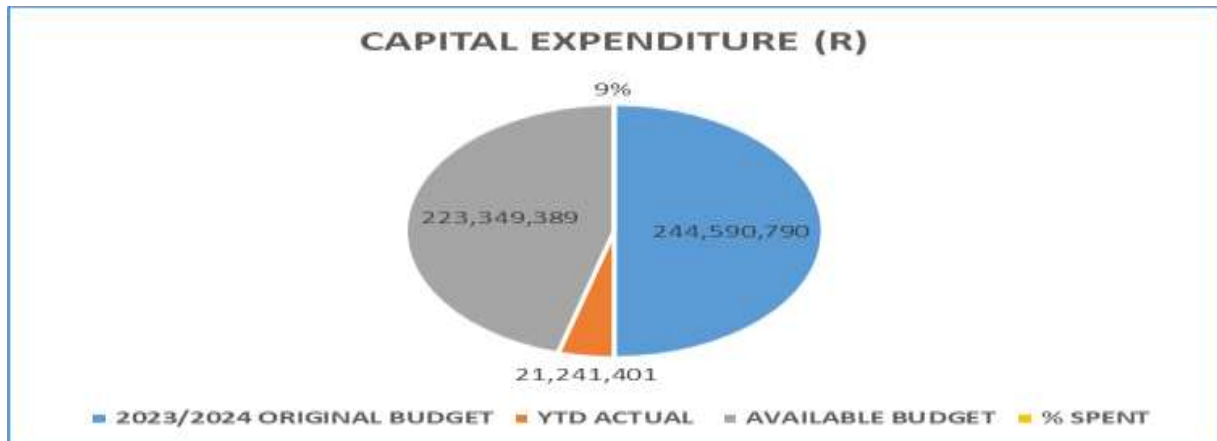
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital Expenditure - Functional Classification										
Governance and administration		106	6 000	6 000	53	53	1 000	(947)	-95%	6 000
Executive and council										
Finance and administration		106	6 000	6 000	53	53	1 000	(947)	-95%	6 000
Internal audit										
Community and public safety		2 816	1 750	1 750	-	-	292	(292)	-100%	1 750
Community and social services										
Sport and recreation		2 816	750	750	-	-	125	(125)	-100%	750
Public safety			1 000	1 000	-	-	167	(167)	-100%	1 000
Housing										
Health										
Economic and environmental services		2 790	60 826	60 826	2 127	6 467	10 138	(3 671)	-36%	60 826
Planning and development										
Road transport		2 790	60 826	60 826	2 127	6 467	10 138	(3 671)	-36%	60 826
Environmental protection										
Trading services		3 092	176 015	176 015	6 745	11 957	29 336	(17 379)	-59%	176 015
Energy sources			4 000	4 000			667	(667)	-100%	4 000
Water management		3 950	155 754	155 754	6 745	11 957	25 959	(14 002)	-54%	155 754
Waste water management			10 000	10 000			1 667	(1 667)	-100%	10 000
Waste management		(859)	6 261	6 261			1 043	(1 043)	-100%	6 261
Other										
Total Capital Expenditure - Functional Classification	3	8 803	244 591	244 591	8 926	18 478	40 765	(22 287)	-55%	244 591
Funded by:										
National Government		8 697	236 841	236 841	8 872	18 424	39 473	(21 049)	-53%	236 841
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)										
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)										
Transfers recognised - capital		8 697	236 841	236 841	8 872	18 424	39 473	(21 049)	-53%	236 841
Borrowing	6									
Internally generated funds		106	7 750	7 750	53	53	1 292	(1 238)	-96%	7 750
Total Capital Funding		8 803	244 591	244 591	8 926	18 478	40 765	(22 287)	-55%	244 591

Capital budget for 2023/2024 financial year amount to R244.5 million. The budgeted is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported for August 2023 amount to R8.9 million, VAT exclusive. (VAT inclusive amount – R10.2 million).

Spending was mainly incurred on water and roads at 76% and 23.9% of the expenditure reported for the month, respectively. Capital spending to date amounts to R21.2 million or 9% against the appropriated budget

Graphical Illustration of capital expenditure against the approved budget



**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

1.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		38 855	63 040	63 040	175 408	63 040
Trade and other receivables from exchange transactions		66 655	66 260	66 260	(702 675)	66 260
Receivables from non-exchange transactions		171 440	66 260	66 260	127 388	66 260
Current portion of non-current receivables						
Inventory		16 493	14 665	14 665	15 662	14 665
VAT		129 815	12 635	12 635	136 043	12 635
Other current assets		23 214	6 214	6 214	23 226	6 214
Total current assets		446 473	229 074	229 074	(224 947)	229 074
Non current assets						
Investments		–	–	–	–	–
Investment property		150 664	151 438	151 438	150 664	151 438
Property, plant and equipment		2 988 511	3 452 125	3 452 125	3 006 935	3 452 125
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		13 393	15 854	15 854	13 447	15 854
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		3 152 582	3 619 431	3 619 431	3 171 060	3 619 431
TOTAL ASSETS		3 599 055	3 848 505	3 848 505	2 946 113	3 848 505
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		8 840	12 820	12 820	8 256	12 820
Consumer deposits		1 823	–	–	1 823	–
Trade and other payables from exchange transactions		210 314	177 266	177 266	189 497	177 266
Trade and other payables from non-exchange transactions		8 156	–	–	30 456	–
Provision		49 159	2 040	2 040	47 336	2 040
VAT		99 997	–	–	39 303	–
Other current liabilities		–	–	–	–	–
Total current liabilities		378 290	192 126	192 126	316 671	192 126
Non current liabilities						
Financial liabilities		34 753	33 895	33 895	34 753	33 895
Provision		35 996	38 433	38 433	35 996	38 433
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		70 749	72 328	72 328	70 749	72 328
TOTAL LIABILITIES		449 039	264 454	264 454	387 421	264 454
NET ASSETS	2	3 150 016	3 584 052	3 584 052	2 558 693	3 584 052
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 266 622	3 482 085	3 482 085	2 558 693	3 482 085
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 266 622	3 482 085	3 482 085	2 558 693	3 482 085

The municipality closed the month with a favourable cash balance.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

1.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100 014	80 353	80 353	1 522	5 971	13 392	(7 421)	-55%	80 353
Service charges		154 773	69 811	69 811	3 452	12 666	11 635	1 031	9%	69 811
Other revenue		589 255	5 913	5 913	70 373	(373 163)	986	(374 148)	-37965%	5 913
Transfers and Subsidies - Operational		161 779	581 763	581 763	2 357	238 226	96 961	141 265	146%	581 763
Transfers and Subsidies - Capital		208 558	236 841	236 841	-	20 000	39 473	(19 473)	-49%	236 841
Interest		9 679	6 251	6 251	1 976	3 080	1 042	2 038	196%	6 251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5 575	(728 596)	(728 596)	(74 447)	111 570	(121 433)	(233 002)	192%	(728 596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 229 633	252 337	252 337	5 233	18 350	42 056	23 706	56%	252 337
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(13)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(8 803)	(244 591)	(244 591)	(8 926)	(18 478)	(40 765)	(22 287)	55%	(244 591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 817)	(244 591)	(244 591)	(8 926)	(18 478)	(40 765)	(22 287)	55%	(244 591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(5 813)	(12 820)	(12 820)	-	(584)	(2 137)	(1 552)	73%	(12 820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 813)	(12 820)	(12 820)	-	(584)	(2 137)	(1 552)	73%	(12 820)
NET INCREASE/ (DECREASE) IN CASH HELD		1 215 003	(5 074)	(5 074)	(3 692)	(712)	(846)			(5 074)
Cash/cash equivalents at beginning:		36 880	68 734	68 734	(75 416)	38 855	68 734			38 855
Cash/cash equivalents at month/year end:		1 251 883	63 660	63 660		38 143	67 888			33 781

The cash flow statement must reflect receipts and payments for the reporting month.

The Municipality noted the following challenges:

The opening balance and other revenue will be investigated and be corrected.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2023

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			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		0,0%	13,3%	13,3%	0,0%	2,7%
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		8,0%	6,4%	6,4%	10,3%	6,4%
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	118,0%	119,2%	119,2%	-71,0%	119,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		10,3%	32,8%	32,8%	55,4%	32,8%
<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		26,8%	0,0%	0,0%	0,0%	0,0%
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		29,1%	27,6%	27,6%	16,4%	27,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10,4%	10,6%	10,6%	5,0%	10,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,2%	14,9%	14,9%	0,0%	3,1%
<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 AUGUST 2023

Section 4 – Aged Debtors’ Analysis

The debtor's analysis comprises of debtors age analysis by income sources and debtors age analysis by customer group.

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2023/24									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	34 745	17 987	18 308	18 160	18 785	18 074	87 031	385 131	598 220	527 180	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21 860	15 073	9 807	9 667	7 897	6 775	38 579	295 015	404 673	357 933	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	909	435	410	392	355	367	1 880	4 761	9 509	7 755	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 415	1 114	1 108	1 106	1 104	1 103	5 514	10 542	24 004	19 368	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	13 567	8 961	3 992	3 907	3 829	3 697	20 841	156 776	215 570	189 050	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	519	83	102	106	216	99	590	29 065	30 779	30 075	-	-
Total By Income Source	2000	74 015	43 652	33 728	33 339	32 186	30 113	154 434	881 290	1 282 756	1 131 361	-	-
2022/23 - totals only		91248376	39951677	37411864	37532492	31456424	28754040	#####	#####	1 869 834	1 701 222	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	15 482	8 110	6 942	6 897	6 623	6 395	37 664	192 874	280 986	250 453	-	-
Commercial	2300	25 942	11 611	11 635	11 271	9 943	9 391	33 803	246 810	360 408	311 219	-	-
Households	2400	32 428	23 852	15 050	15 065	15 405	14 229	82 384	436 042	634 455	563 125	-	-
Other	2500	163	79	101	105	214	97	583	5 564	6 907	6 564	-	-
Total By Customer Group	2600	74 015	43 652	33 728	33 339	32 186	30 113	154 434	881 290	1 282 756	1 131 361	-	-

The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.2 billion. Of the total balance, 88% is older than 90 days, rendering it difficult to collect. It must be noted that the debtors’ book balance has decreased by R34.6 million from the R1.3 billion reported in July 2023.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3 as the balance is inclusive of debt impairment. Furthermore, the statement financial Position reflects the net consumer debtors and other debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due prior to debt impairment.

Section 5 - Aged Creditors Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2023/24									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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7 535	187	173	-	-	-	-	-	-	7 895	3 282
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7 535	187	173	-	-	-	-	-	-	7 895	3 282

The creditors balance for August 2023 amount to R7.8 million of which 95% or R7.5 million is current (30 days). Total outstanding creditors are payable to trade creditors.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2023

Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - 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														
Municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

MOSES KOTANE - 2023-2024 SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2023	CHARGES		CAPITALIZED		31/08/2023
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	166,000,000.00	1,713,925.87	66,000,000.00	106,874,834.58
2062250801	12 MONTHS CEDEED ESCOM	424,009.97		0.00	0.00		455,541.79
228810957(004)	CALL - MIG STANDARD BANK	10,683,660.31	0.00	43,934,000.00	483,146.42	16,367,219.00	38,733,587.73
228810957(003)	CALL WSIG GRANT	11,690,577.14		20,000,000.00	309,792.71	1,020,130.00	30,980,239.85
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	66,031.10	0.00	4,908,722.94
BALANCE		32,801,847.97		229,934,000.00	2,572,896.10	83,387,349.00	181,952,926.89

The investment reported as at 31 August 2023 amount to R181.9 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system (TRU). The municipality is currently working on addressing the challenge as per the Road Map.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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:		537 195	581 763	581 763	-	235 869	96 961	138 908	143,3%	581 763
Energy Efficiency and Demand Side Management Grant		350	4 000	4 000	-	-	667	(667)	-100,0%	4 000
Equitable Share		528 602	566 087	566 087	-	235 869	94 348	141 521	150,0%	566 087
Expanded Public Works Programme Integrated Grant		1 652	1 629	1 629	-	-	272	(272)	-100,0%	1 629
Local Government Financial Management Grant		1 950	1 950	1 950	-	-	325	(325)	-100,0%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 642	8 097	8 097	-	-	1 350	(1 350)	-100,0%	8 097
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		735	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	537 931	581 763	581 763	-	235 869	96 961	138 908	143,3%	581 763
Capital Transfers and Grants										
National Government:		217 144	236 841	236 841	-	-	39 473	(39 473)	-100,0%	236 841
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157 450	171 841	171 841	-	-	28 640	(28 640)	-100,0%	171 841
Water Services Infrastructure Grant		59 694	65 000	65 000	-	-	10 833	(10 833)	-100,0%	65 000
Provincial Government:		242	-	-	-	-	-	-	-	-
Infrastructure Grant		242	-	-	-	-	-	-	-	-
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	217 386	236 841	236 841	-	-	39 473	(39 473)	-100,0%	236 841
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755 317	818 604	818 604	-	235 869	136 434	99 435	72,9%	818 604

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

The following grants were received to date;

MOSES KOTANE									
GRANTS SUMMARY 2023/2024									
Water Services									
Grants Summary	Equitable Share	MIG	MIG PMU	FMG	Infrastructure Gr	EPWP	Library	EEDS	Total
Opening balance		179 418,00	-	898,00	1 834 540,00	327,00	1 434 206,00	4 650 000,00	8 099 389,00
July	235 869 000,00	43 934 000,00			20 000 000,00				299 803 000,00
August				1 950 000,00		407 000,00			2 357 000,00

Grants Received for August 2023 are as follows;

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

1. EPWP – R407 000.
2. FMG – R1.9 million.

7.2 Supporting Table SC7 (1)

The below attached table shows the expenditure per grant (operating and capital)

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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:		4 151	581 763	581 763	12 412	20 308	96 961	(76 653)	-79,1%	581 763
Energy Efficiency and Demand Side Management Grant		573	4 000	4 000	2 238	2 238	667	1 572	235,8%	4 000
Equitable Share		176	566 087	566 087	10 024	17 788	94 348	(76 561)	-81,1%	566 087
Expanded Public Works Programme Integrated Grant		1 634	1 629	1 629	150	150	272	(122)	-44,8%	1 629
Local Government Financial Management Grant		1 769	1 950	1 950	-	132	325	(193)	-59,5%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8 097	8 097	-	-	1 350	(1 350)	-100,0%	8 097
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4 151	581 763	581 763	12 412	20 308	96 961	(76 653)	-79,1%	581 763
Capital expenditure of Transfers and Grants										
National Government:		8 697	236 841	236 841	8 872	18 424	39 473	(21 049)	-53,3%	236 841
Municipal Infrastructure Grant		4 747	171 841	171 841	7 453	16 536	28 640	(12 104)	-42,3%	171 841
Water Services Infrastructure Grant		3 950	65 000	65 000	1 420	1 888	10 833	(8 945)	-82,6%	65 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		8 697	236 841	236 841	8 872	18 424	39 473	(21 049)	-53,3%	236 841
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12 848	818 604	818 604	21 284	38 732	136 434	(97 702)	-71,6%	818 604

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

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 - M02 August

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	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		-	-	-	-	

Roll overs can only be reported after approval and incorporation of projects during adjustment budget period.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

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 - M02 August

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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)										
Basic Salaries and Wages		21 687	23 211	23 211	1 309	2 987	3 869	(881)	-23%	23 211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 017	3 174	3 174	249	494	529	(35)	-7%	3 174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 170	1 211	1 211	88	188	202	(14)	-7%	1 211
Sub Total - Councillors		25 874	27 597	27 597	1 646	3 670	4 599	(930)	-20%	27 597
% increase	4		6,7%	6,7%						6,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 731	9 559	9 559	355	710	1 593	(883)	-55%	9 559
Pension and UIF Contributions		213	683	683	-	-	114	(114)	-100%	683
Medical Aid Contributions		54	114	114	-	-	19	(19)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	-	61	(61)	-100%	367
Motor Vehicle Allowance		556	1 225	1 225	22	44	204	(160)	-78%	1 225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 745	11 949	11 949	377	754	1 992	(1 238)	-62%	11 949
% increase	4		151,8%	151,8%						151,8%
Other Municipal Staff										
Basic Salaries and Wages		181 806	202 326	202 326	16 503	33 630	33 721	(91)	0%	202 326
Pension and UIF Contributions		38 071	40 740	40 740	3 386	6 751	6 790	(39)	-1%	40 740
Medical Aid Contributions		15 403	16 572	16 572	1 312	2 632	2 762	(130)	-5%	16 572
Overtime		20 210	5 856	5 856	1 583	3 037	976	2 061	211%	5 856
Performance Bonus		12 509	14 192	14 192	505	2 485	2 365	119	5%	14 192
Motor Vehicle Allowance		1 078	669	669	80	160	111	49	44%	669
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	629	61	131	105	26	25%	629
Other benefits and allowances		2 876	3 558	3 558	331	671	593	78	13%	3 558
Payments in lieu of leave		719	-	-	-	-	-	-	-	-
Long service awards		4 195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 171	382	382	143	328	64	264	415%	382
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278 670	284 923	284 923	23 904	49 824	47 487	2 337	5%	284 923
% increase	4		2,2%	2,2%						2,2%
Total Parent Municipality		309 289	324 469	324 469	25 927	54 248	54 078	169	0%	324 469
TOTAL SALARY, ALLOWANCES & BENEFITS		309 289	324 469	324 469	25 927	54 248	54 078	169	0%	324 469
% increase	4		4,9%	4,9%						4,9%
TOTAL MANAGERS AND STAFF		283 415	296 872	296 872	24 281	50 578	49 479	1 099	2%	296 872

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2023

(b) Board member allowances; and

(c) Employee benefits

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 - M02 August

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1															
Cash Receipts By Source																
Property rates		4 450	1 522	6 696	6 696	6 696	6 696	6 696	6 696	6 696	6 696	6 696	14 117	80 353	84 296	88 252
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue		9 141	3 234	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	4 299	66 693	70 027	73 318
Service charges - Waste Water Management		32	149	151	151	151	151	151	151	151	151	151	272	1 811	1 900	1 989
Service charges - Waste Mangement		42	69	109	109	109	109	109	109	109	109	109	216	1 308	1 370	1 436
Rental of facilities and equipment		8	-	16	16	16	16	16	16	16	16	16	39	188	197	206
Interest earned - external investments		1 103	1 976	521	521	521	521	521	521	521	521	521	(1 517)	6 251	6 582	6 931
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		36	34	167	167	167	167	167	167	167	167	167	430	2 000	2 000	2 094
Licences and permits		113	76	167	167	167	167	167	167	167	167	167	311	2 000	2 090	2 184
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		235 869	2 357	48 480	48 480	48 480	48 480	48 480	48 480	48 480	48 480	48 480	(92 765)	581 763	620 091	621 835
Other revenue		(443 693)	70 263	144	144	144	144	144	144	144	144	144	373 861	1 725	1 870	32 529
Cash Receipts by Source		(194 011)	77 704	61 471	61 471	61 471	61 471	61 471	61 471	61 471	61 471	61 471	300 721	737 653	763 646	823 637
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20 000	-	19 737	19 737	19 737	19 737	19 737	19 737	19 737	19 737	19 737	39 210	236 841	269 958	282 412
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher 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		(174 011)	77 704	81 208	81 208	81 208	81 208	81 208	81 208	81 208	81 208	81 208	339 931	974 494	1 053 598	1 106 049
Cash Payments by Type																
Employee related costs		(17)	(4 906)	24 739	24 739	24 739	24 739	24 739	24 739	24 739	24 739	24 739	79 141	296 872	309 546	322 613
Remuneration of councillors		(24)	(496)	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	7 419	27 597	28 946	30 309
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		3 669	4 241	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	(1 660)	25 000	26 222	27 458
Acquisitions - water & other inventory		22 966	24 564	10 833	10 833	10 833	10 833	10 833	10 833	10 833	10 833	10 833	(15 030)	130 000	136 370	142 779
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(212 610)	51 044	20 761	20 761	20 761	20 761	20 761	20 761	20 761	20 761	20 761	223 848	249 127	263 439	270 605
Cash Payments by Type		(186 017)	74 447	60 716	60 716	60 716	60 716	60 716	60 716	60 716	60 716	60 716	293 719	728 596	764 526	793 764
Other Cash Flows/Payments by Type																
Capital assets		9 552	8 926	20 383	20 383	20 383	20 383	20 383	20 383	20 383	20 383	20 383	42 670	244 591	269 956	282 412
Repayment of borrowing		584	-	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	2 621	12 820	13 027	13 510
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		(175 880)	83 372	82 167	82 167	82 167	82 167	82 167	82 167	82 167	82 167	82 167	339 009	986 006	1 047 514	1 089 686
NET INCREASE/(DECREASE) IN CASH HELD		1 869	(5 669)	(959)	(959)	(959)	(959)	(959)	(959)	(959)	(959)	(959)	922	(11 513)	6 084	16 363
Cash/cash equivalents at the month/year beginning:		38 855	40 724	35 055	34 096	33 137	32 177	31 218	30 258	29 299	28 340	27 380	26 421	38 855	27 346	33 427
Cash/cash equivalents at the month/year end:		40 724	35 055	34 096	33 137	32 177	31 218	30 258	29 299	28 340	27 380	26 421	27 343	27 343	33 427	49 790

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2023

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Irrecoverable Debts	805,298	Irrecoverable debt written off by Council	The budget will be adjusted in February 2024 to incorporate the write off.
2	Expenditure By Type			
	Variances was Not Calculated			
3	Capital Expenditure			
	Variances was Not Calculated			
4	Financial Position			
	Variances was Not Calculated			
5	Cash Flow			
	Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

Section 10: Capital Programme Performance

10. Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2022/23	Budget Year 2023/24							
	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	5 977	20 383	20 383	9 552	9 552	20 383	10 830	53,1%	4%
August	4 768	20 383	20 383	8 926	8 926	40 765	31 840	78,1%	4%
September	13 266	20 383	20 383	-	-	61 148	61 148	100,0%	0%
October	4 596	20 383	20 383	-	-	81 530	81 530	100,0%	0%
November	23 413	20 383	20 383	-	-	101 913	101 913	100,0%	0%
December	22 574	20 383	20 383	-	-	122 295	122 295	100,0%	0%
January	10 035	20 383	20 383	-	-	142 678	142 678	100,0%	0%
February	18 590	20 383	20 383	-	-	163 061	163 061	100,0%	0%
March	24 580	20 383	20 383	-	-	183 443	183 443	100,0%	0%
April	12 525	20 383	20 383	-	-	203 826	203 826	100,0%	-
May	25 837	20 383	20 383	-	-	224 208	224 208	100,0%	-
June	(60 057)	20 382	20 382	-	-	244 591	244 591	100,0%	-
Total Capital expenditure	106 104	244 591	244 591	18 478					

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

(d) SC13d: Expenditure on depreciation by asset class

(e) SC13e: Expenditure on upgrading of existing assets by asset class

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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		3 092	171 460	171 460	6 745	11 957	28 577	16 619	58,2%	171 460
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	14 738	14 738	-	-	2 456	2 456	100,0%	14 738
Drainage Collection		-	14 738	14 738	-	-	2 456	2 456	100,0%	14 738
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4 000	4 000	-	-	667	667	100,0%	4 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	4 000	4 000	-	-	667	667	100,0%	4 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 950	136 461	136 461	6 745	11 957	22 744	10 786	47,4%	136 461
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	17 000	17 000	-	-	2 833	2 833	100,0%	17 000
Bulk Mains		-	14 702	14 702	419	887	2 450	1 563	63,8%	14 702
Distribution		3 950	102 560	102 560	6 327	11 070	17 093	6 023	35,2%	102 560
Distribution Points		-	2 200	2 200	-	-	367	367	100,0%	2 200
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	10 000	10 000	-	-	1 667	1 667	100,0%	10 000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	10 000	10 000	-	-	1 667	1 667	100,0%	10 000
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(859)	6 261	6 261	-	-	1 043	1 043	100,0%	6 261
Landfill Sites		(859)	6 261	6 261	-	-	1 043	1 043	100,0%	6 261
Furniture and Office Equipment		-	3 500	3 500	-	-	583	583	100,0%	3 500
Furniture and Office Equipment		-	3 500	3 500	-	-	583	583	100,0%	3 500
Machinery and Equipment		-	750	750	-	-	125	125	100,0%	750
Machinery and Equipment		-	750	750	-	-	125	125	100,0%	750
Total Capital Expenditure on new assets	1	3 092	175 710	175 710	6 745	11 957	29 285	17 328	59,2%	175 710

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2023

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 - M02

Description	Ref	2022/23	Budget Year 2023/24							
		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		-	19 293	19 293	-	-	3 215	3 215	100,0%	19 293
Water Supply Infrastructure		-	19 293	19 293	-	-	3 215	3 215	100,0%	19 293
Dams and Weirs										
Boreholes		-	19 293	19 293	-	-	3 215	3 215	100,0%	19 293
Community Assets		2 816	1 000	1 000	-	-	167	167	100,0%	1 000
Community Facilities		2 816	1 000	1 000	-	-	167	167	100,0%	1 000
Halls		2 816	-	-	-	-	-	-		-
Intangible Assets		106	2 500	2 500	53	53	417	363	87,2%	2 500
Servitudes										
Licences and Rights		106	2 500	2 500	53	53	417	363	87,2%	2 500
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		106	2 500	2 500	53	53	417	363	87,2%	2 500
Total Capital Expenditure on renewal of existing ass	1	2 922	22 793	22 793	53	53	3 799	3 745	98,6%	22 793

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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		30 248	23 800	23 800	2 748	3 698	3 967	268	6,8%	23 800
Roads Infrastructure		1 640	5 200	5 200	0	0	867	866	100,0%	5 200
Roads		1 640	5 000	5 000	-	-	833	833	100,0%	5 000
Road Structures										
Road Furniture		-	200	200	0	0	33	33	99,4%	200
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation										
Electrical Infrastructure		1 398	4 200	4 200	2 238	2 238	700	(1 538)	-219,8%	4 200
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		1 398	4 200	4 200	2 238	2 238	700	(1 538)	-219,8%	4 200
Capital Spares										
Water Supply Infrastructure		324	1 000	1 000	-	-	167	167	100,0%	1 000
Dams and Weirs										
Boreholes										
Reservoirs		324	1 000	1 000	-	-	167	167	100,0%	1 000
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		26 886	13 400	13 400	509	1 460	2 233	774	34,6%	13 400
Landfill Sites		26 886	13 400	13 400	509	1 460	2 233	774	34,6%	13 400
Community Assets		37	255	255	-	-	43	43	100,0%	255
Community Facilities		-	5	5	-	-	1	1	100,0%	5
Cemeteries/Crematoria		-	5	5	-	-	1	1	100,0%	5
Sport and Recreation Facilities		37	250	250	-	-	42	42	100,0%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	-	-	42	42	100,0%	250
Other assets		3 040	3 800	3 800	155	302	633	331	52,3%	3 800
Operational Buildings		3 040	3 800	3 800	155	302	633	331	52,3%	3 800
Municipal Offices		3 040	3 800	3 800	155	302	633	331	52,3%	3 800
Intangible Assets		(44)	2 000	2 000	591	1 181	333	(848)	-254,4%	2 000
Servitudes										
Licences and Rights		(44)	2 000	2 000	591	1 181	333	(848)	-254,4%	2 000
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		(44)	2 000	2 000	591	1 181	333	(848)	-254,4%	2 000
Computer Equipment		13	50	50	-	-	8	8	100,0%	50
Computer Equipment		13	50	50	-	-	8	8	100,0%	50
Transport Assets		17 330	27 250	27 250	1 783	2 580	4 542	1 962	43,2%	27 250
Transport Assets		17 330	27 250	27 250	1 783	2 580	4 542	1 962	43,2%	27 250
Total Repairs and Maintenance Expenditure	1	50 624	57 155	57 155	5 277	7 762	9 526	1 764	18,5%	57 155

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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		98 964	116 323	116 323	-	-	19 387	19 387	100,0%	116 323
Roads Infrastructure		32 163	37 499	37 499	-	-	6 250	6 250	100,0%	37 499
Roads		32 163	37 499	37 499	-	-	6 250	6 250	100,0%	37 499
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4 512	5 058	5 058	-	-	843	843	100,0%	5 058
Drainage Collection		4 512	5 058	5 058	-	-	843	843	100,0%	5 058
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 479	4 206	4 206	-	-	701	701	100,0%	4 206
Power Plants		3 479	4 206	4 206	-	-	701	701	100,0%	4 206
Water Supply Infrastructure		55 241	65 312	65 312	-	-	10 885	10 885	100,0%	65 312
Distribution		55 241	65 312	65 312	-	-	10 885	10 885	100,0%	65 312
Waste Water Treatment Works		2 734	3 246	3 246	-	-	541	541	100,0%	3 246
Sanitation Infrastructure		2 734	3 246	3 246	-	-	541	541	100,0%	3 246
Solid Waste Infrastructure		835	1 001	1 001	-	-	167	167	100,0%	1 001
Landfill Sites		835	1 001	1 001	-	-	167	167	100,0%	1 001
Community Assets		16 754	17 300	17 300	-	-	2 883	2 883	100,0%	17 300
Community Facilities		16 754	17 300	17 300	-	-	2 883	2 883	100,0%	17 300
Halls		14 185	15 452	15 452	-	-	2 575	2 575	100,0%	15 452
Centres		2 568	1 848	1 848	-	-	308	308	100,0%	1 848
Other assets		6 514	7 148	7 148	-	-	1 191	1 191	100,0%	7 148
Operational Buildings		6 514	7 148	7 148	-	-	1 191	1 191	100,0%	7 148
Municipal Offices		6 514	7 148	7 148	-	-	1 191	1 191	100,0%	7 148
Intangible Assets		2 361	5 975	5 975	-	-	996	996	100,0%	5 975
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2 361	5 975	5 975	-	-	996	996	100,0%	5 975
Computer Software and Applications		2 361	5 975	5 975	-	-	996	996	100,0%	5 975
Furniture and Office Equipment		3 429	5 178	5 178	-	-	863	863	100,0%	5 178
Furniture and Office Equipment		3 429	5 178	5 178	-	-	863	863	100,0%	5 178
Machinery and Equipment		252	391	391	-	-	65	65	100,0%	391
Machinery and Equipment		252	391	391	-	-	65	65	100,0%	391
Transport Assets		4 278	2 725	2 725	-	-	454	454	100,0%	2 725
Transport Assets		4 278	2 725	2 725	-	-	454	454	100,0%	2 725
Total Depreciation	1	132 550	155 041	155 041	-	-	25 840	25 840	100,0%	155 041

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	2022/23	Budget Year 2023/24							
		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		2 790	46 088	46 088	2 127	6 467	7 681	1 214	15,8%	46 088
Roads Infrastructure		2 790	46 088	46 088	2 127	6 467	7 681	1 214	15,8%	46 088
Roads		2 790	46 088	46 088	2 127	6 467	7 681	1 214	15,8%	46 088
Total Capital Expenditure on upgrading of existing	1	2 790	46 088	46 088	2 127	6 467	7 681	1 214	15,8%	46 088

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2023**