

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

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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 31st DECEMBER 2023				
	2023/2024 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,077,484,189	648,256,280	429,227,909	60%
TOTAL EXPENDITURE	1,212,357,874	1,216,938,620	-4,580,746	100%
CAPITAL EXPENDITURE	244,590,790	124,605,402	119,985,388	51%

Operating revenue generated for the reporting period amount to 648.2 million which translate to 60% against the budgeted amount. Year to date expenditure for the same period amount to R1.2 billion or 100% of the appropriated budget. Over performance on operating expenditure occurred from bad debts written off against the debtors' book as per the Council Resolution.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R124.6 million or 51% of allocated budget of R244.5 million.

1.6 Material variances from SDBIP

Operating expenditure performance exceeded the SDBIP target as a result of R806.5 million of irrecoverable debt written off.

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1.7 Remedial corrective steps

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

Section 2 - In-year monthly 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.

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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 - M06 December

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	12 676	74 626	77 263	(2 637)	-3%	154 525
Service charges	194 662	240 833	240 833	17 608	99 022	120 417	(21 395)	-18%	240 833
Investment revenue	9 745	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	9 745	6 251	6 251	60	5 652	3 126	2 526	81%	6 251
Other own revenue	636 045	675 875	675 875	192 266	468 957	337 937	131 020	39%	-
Total Revenue (excluding capital transfers and contributions)	975 004	1 077 484	1 077 484	222 609	648 256	538 742	109 514	20%	1 077 484
Employee costs	283 415	296 872	296 872	26 261	151 491	148 437	3 054	-	296 872
Remuneration of Councillors	25 874	27 597	27 597	1 744	11 422	13 798	(2 376)	-	27 597
Depreciation and amortisation	132 550	155 041	155 041	-	45 318	77 521	(32 202)	-	155 041
Interest	5 619	5 600	5 600	1 712	1 738	2 800	(1 062)	-	5 600
Inventory consumed and bulk purchases	177 046	175 155	175 155	32 994	85 466	87 578	(2 111)	-	175 155
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	419 178	552 093	552 093	22 374	921 503	276 047	645 456	234%	552 093
Total Expenditure	1 043 682	1 212 358	1 212 358	85 085	1 216 939	606 180	610 758	101%	1 212 358
Surplus/(Deficit)	(68 678)	(134 874)	(134 874)	137 524	(568 682)	(67 438)	(501 244)	743%	(134 874)
Transfers and subsidies - capital (monetary)	217 386	236 841	236 841	58 674	122 840	-	###	#DIV/0!	236 841
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	148 708	101 967	101 967	196 198	(445 842)	(67 438)	(378 403)	561%	101 967
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	148 708	101 967	101 967	196 198	(445 842)	(67 438)	(378 403)	561%	101 967
Capital expenditure & funds sources									
Capital expenditure	8 803	244 591	244 591	25 813	108 427	122 295	(13 868)	-11%	244 591
Capital transfers recognised	8 697	236 841	236 841	25 813	108 214	118 420	(10 206)	-9%	236 841
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	106	7 750	7 750	-	213	3 875	(3 662)	-94%	7 750
Total sources of capital funds	8 803	244 591	244 591	25 813	108 427	122 295	(13 868)	-11%	244 591
Financial position									
Total current assets	2 315 211	229 074	229 074	-	(129 768)	-	-	-	229 074
Total non current assets	3 152 582	3 619 431	3 619 431	-	3 215 691	-	-	-	3 619 431
Total current liabilities	378 290	192 126	192 126	-	311 187	-	-	-	192 126
Total non current liabilities	70 749	72 328	72 328	-	65 639	-	-	-	72 328
Community wealth/Equity	3 266 622	3 482 085	3 482 085	-	2 709 098	-	-	-	3 482 085
Cash flows									
Net cash from (used) operating	1 229 699	252 337	252 337	503 093	899 326	126 168	(773 158)	-613%	252 337
Net cash from (used) investing	(8 817)	(244 591)	(244 591)	(25 813)	(108 427)	(122 295)	(13 868)	11%	(244 591)
Net cash from (used) financing	(5 813)	(12 820)	(12 820)	(3 098)	(3 905)	(6 410)	(2 505)	39%	(12 820)
Cash/cash equivalents at the month/year end	1 251 950	63 660	63 660	-	825 849	66 197	(759 652)	-1148%	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	78 055	39 124	38 198	32 778	31 118	39 065	152 824	949 797	1 360 959
Creditors Age Analysis									
Total Creditors	1 292	2 644	1 966	237	-	-	-	-	6 139

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2.2 Table C2: Monthly Budget Statement-Financial Performance (Standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications. Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

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

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

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	204 721	541 926	283 944	257 982	91%	567 889
Executive and council		21 455	22 852	22 852	239	(1 718)	11 426	(13 143)	-115%	22 852
Finance and administration		514 517	545 038	545 038	204 482	543 644	272 519	271 125	99%	545 038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 827	4 000	4 000	(51)	315	2 000	(1 685)	-84%	4 000
Community and social services		1 612	-	-	(135)	(228)	-	(228)	#DIV/0!	-
Sport and recreation		20 851	-	-	-	-	-	-	-	-
Public safety		1 365	4 000	4 000	84	543	2 000	(1 457)	-73%	4 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51 230	68 923	68 923	20 646	38 023	34 462	3 561	10%	68 923
Planning and development		4 778	8 097	8 097	1 350	3 021	4 049	(1 028)	-25%	8 097
Road transport		46 452	60 826	60 826	19 296	35 002	30 413	4 589	15%	60 826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581 362	673 513	673 513	55 968	190 833	336 756	(145 923)	-43%	673 513
Energy sources		16 357	8 000	8 000	2 046	5 413	4 000	1 413	35%	8 000
Water management		424 392	428 759	428 759	52 542	176 738	214 380	(37 642)	-18%	428 759
Waste water management		47 406	130 953	130 953	323	2 327	65 476	(63 149)	-96%	130 953
Waste management		93 207	105 800	105 800	1 056	6 355	52 900	(46 545)	-88%	105 800
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 192 390	1 314 325	1 314 325	281 283	771 097	657 162	113 934	17%	1 314 325
Expenditure - Functional										
<i>Governance and administration</i>		289 665	375 428	375 428	20 146	200 743	187 715	13 028	7%	375 428
Executive and council		84 311	101 393	101 393	9 139	47 672	50 697	(3 025)	-6%	101 393
Finance and administration		200 450	269 233	269 233	10 532	150 352	134 617	15 735	12%	269 233
Internal audit		4 903	4 802	4 802	475	2 718	2 401	317	13%	4 802
<i>Community and public safety</i>		125 021	121 102	121 102	9 393	53 376	60 551	(7 175)	-12%	121 102
Community and social services		26 539	33 814	33 814	1 006	10 709	16 907	(6 198)	-37%	33 814
Sport and recreation		60 726	51 959	51 959	2 545	23 324	25 979	(2 656)	-10%	51 959
Public safety		37 756	35 329	35 329	5 842	19 344	17 665	1 679	10%	35 329
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77 589	89 084	89 084	3 328	29 450	44 542	(15 093)	-34%	89 084
Planning and development		21 391	29 621	29 621	2 126	11 827	14 811	(2 984)	-20%	29 621
Road transport		56 199	59 463	59 463	1 201	17 623	29 732	(12 109)	-41%	59 463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548 634	623 594	623 594	51 828	931 693	311 797	619 896	199%	623 594
Energy sources		43 171	38 507	38 507	1 361	21 866	19 254	2 612	14%	38 507
Water management		402 470	492 993	492 993	44 518	758 910	246 496	512 413	208%	492 993
Waste water management		55 609	29 949	29 949	1 877	23 108	14 975	8 133	54%	29 949
Waste management		47 385	62 144	62 144	4 072	127 810	31 072	96 738	311%	62 144
<i>Other</i>		2 772	3 150	3 150	390	1 677	1 575	102	6%	3 150
Total Expenditure - Functional	3	1 043 682	1 212 358	1 212 358	85 085	1 216 939	606 180	610 758	101%	1 212 358
Surplus/ (Deficit) for the year		148 708	101 967	101 967	196 198	(445 842)	50 982	(496 824)	-975%	101 967

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2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote 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										
Revenue by Vote										
Vote 01 - Municipal Council	1	21 455	22 852	22 852	239	(1 718)	11 426	(13 143)	-115,0%	22 852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514 088	544 438	544 438	204 222	543 263	272 219	271 044	99,6%	544 438
Vote 04 - Corporate Services		429	600	600	259	380	300	80	26,8%	600
Vote 05 - Community Services		117 034	109 800	109 800	1 005	6 670	54 900	(48 231)	-87,9%	109 800
Vote 06 - Planning & Development		136	-	-	18	150	-	150	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539 249	636 636	636 636	75 540	222 351	318 318	(95 967)	-30,1%	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	281 283	771 097	657 162	113 934	17,3%	1 314 325
Expenditure by Vote										
Vote 01 - Municipal Council	1	71 931	87 446	87 446	5 412	37 385	43 723	(6 338)	-14,5%	87 446
Vote 02 - Office Of The Accounting Officer		22 319	23 610	23 610	4 615	15 618	11 805	3 813	32,3%	23 610
Vote 03 - Budget And Treasury Office		95 828	158 731	158 731	7 416	102 770	79 365	23 405	29,5%	158 731
Vote 04 - Corporate Services		80 922	86 645	86 645	6 352	36 457	43 322	(6 866)	-15,8%	86 645
Vote 05 - Community Services		187 203	195 701	195 701	9 484	187 514	97 851	89 663	91,6%	195 701
Vote 06 - Planning & Development		20 725	26 906	26 906	2 143	11 297	13 453	(2 156)	-16,0%	26 906
Vote 07 - Infrastructure & Technical Services		564 753	633 320	633 320	49 664	825 897	316 660	509 237	160,8%	633 320
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 043 682	1 212 358	1 212 358	85 085	1 216 939	606 180	610 758	100,8%	1 212 358
Surplus/ (Deficit) for the year	2	148 708	101 967	101 967	196 198	(445 842)	50 982	(496 824)	-974,5%	101 967

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

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2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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		-	-	-	-	(2 479)	(0)	(2 479)	#####	-
Service charges - Water		178 981	222 520	222 520	16 229	92 818	111 260	(18 442)	-17%	222 520
Service charges - Waste Water Management		3 864	6 036	6 036	323	2 327	3 018	(691)	-23%	6 036
Service charges - Waste management		11 817	12 277	12 277	1 056	6 355	6 138	217	4%	12 277
Sale of Goods and Rendering of Services		761	520	520	59	470	260	210	81%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71 462	60 636	60 636	4 087	23 367	30 318	(6 952)	-23%	60 636
Interest from Current and Non Current Assets		9 745	6 251	6 251	60	5 652	3 126	-	-	6 251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	9	60	94	(34)	-36%	188
Licence and permits		336	2 000	2 000	84	543	1 000	(457)	-46%	2 000
Operational Revenue		1 014	1 205	1 205	310	1 227	603	625	104%	1 205
Non-Exchange Revenue										
Property rates		124 807	154 525	154 525	12 676	74 626	77 263	(2 637)	-3%	154 525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 028	2 000	2 000	-	-	1 000	(1 000)	-	2 000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537 931	581 763	581 763	184 718	425 341	290 882	134 460	-	581 763
Interest		32 268	27 562	27 562	2 999	17 949	13 781	4 168	-	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	222 609	648 256	538 742	109 514	20%	1 077 484
Expenditure By Type										
Employee related costs		283 415	296 872	296 872	26 261	151 491	148 437	3 054	2%	296 872
Remuneration of councillors		25 874	27 597	27 597	1 744	11 422	13 798	(2 376)	-17%	27 597
Bulk purchases - electricity		33 007	25 000	25 000	3 065	16 554	12 500	4 054	-	25 000
Inventory consumed		144 039	150 155	150 155	29 929	68 912	75 078	(6 165)	-	150 155
Debt impairment		-	328 721	328 721	-	-	164 361	(164 361)	-100%	328 721
Depreciation and amortisation		132 550	155 041	155 041	-	45 318	77 521	(32 202)	-42%	155 041
Interest		5 619	5 600	5 600	1 712	1 738	2 800	(1 062)	-38%	5 600
Contracted services		136 096	140 090	140 090	20 181	75 735	70 045	5 690	8%	140 090
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147 426	-	-	85	806 642	-	806 642	-	-
Operational costs		116 715	83 281	83 281	2 108	39 126	41 641	(2 515)	-6%	83 281
Losses on Disposal of Assets		18 942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1 043 682	1 212 358	1 212 358	85 085	1 216 939	606 180	610 758	101%	1 212 358
Surplus/(Deficit)		(68 678)	(134 874)	(134 874)	137 524	(568 682)	(67 438)	(501 244)	0	(134 874)
Transfers and subsidies - capital (monetary allocations)		217 386	236 841	236 841	58 674	122 840	-	122 840	#DIV/0!	236 841
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148 708	101 967	101 967	196 198	(445 842)	(67 438)			101 967
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148 708	101 967	101 967	196 198	(445 842)	(67 438)			101 967
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148 708	101 967	101 967	196 198	(445 842)	(67 438)			101 967
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148 708	101 967	101 967	196 198	(445 842)	(67 438)			101 967

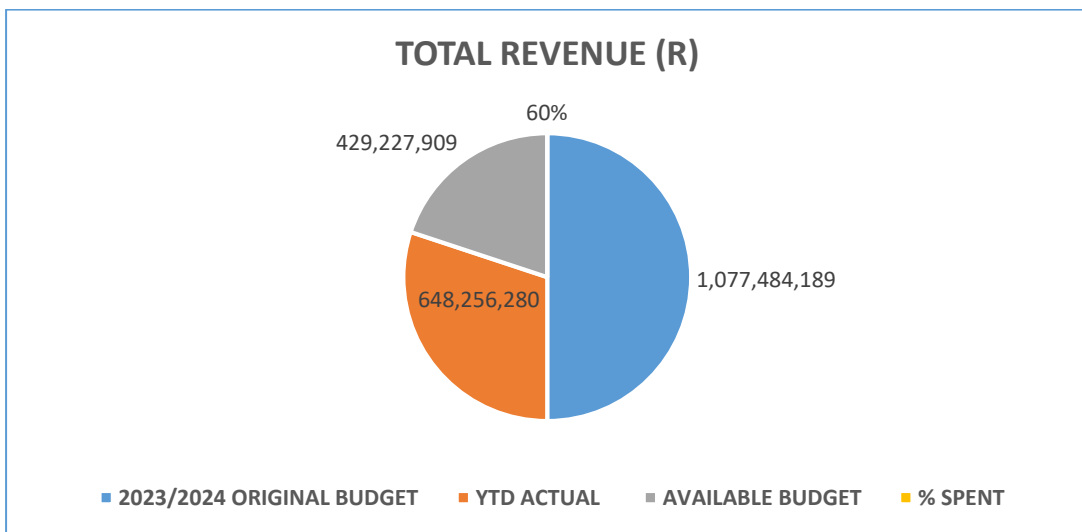
Revenue

- a) Budgeted operating revenue for the 2023/2024 financial year to R1,077 billion.
- b) Total year to date operating revenue amount to R648.2 million.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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- c) Year to date operating revenue comprises of own revenue and grants at 34% and 66% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R222.9 million. Own revenue is mainly derived from property rates and service charges which contributed R176 million or 79% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R41.3 million. 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 R806.6 million was written off as irrecoverable between July and December 2023.

Graphical Illustration of operating revenue against the approved budget

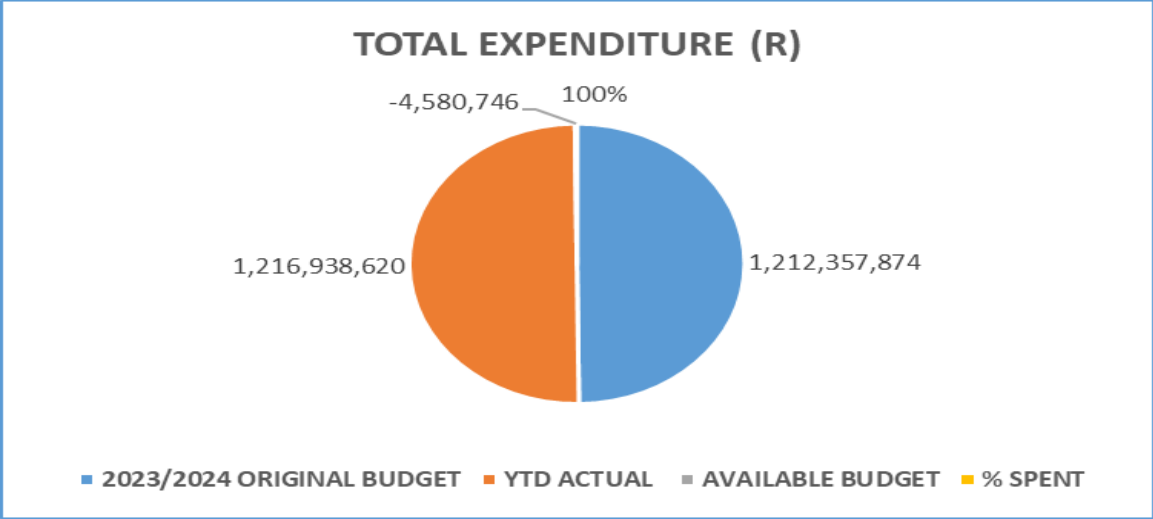


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R85.1 million, translating to total spending of R1,2 billion or 100% against the operating expenditure budget.
- (b) Of the total expenditure incurred to date, bad debts written off accounts for R806.5 million or 66%. This is the amount that was declared irrecoverable and written off against the debtors' book. It must further be noted that the expenditure will be adjusted accordingly in February 2024 as the Council Resolution was only passed in July 2023.
- (c) It is also noted that the electricity bulk purchases have performed slightly above the average, this will also be monitored to avoid unauthorised expenditure.

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Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT DECEMBER 2023

2.5 Table C5: Capital Expenditure by Vote

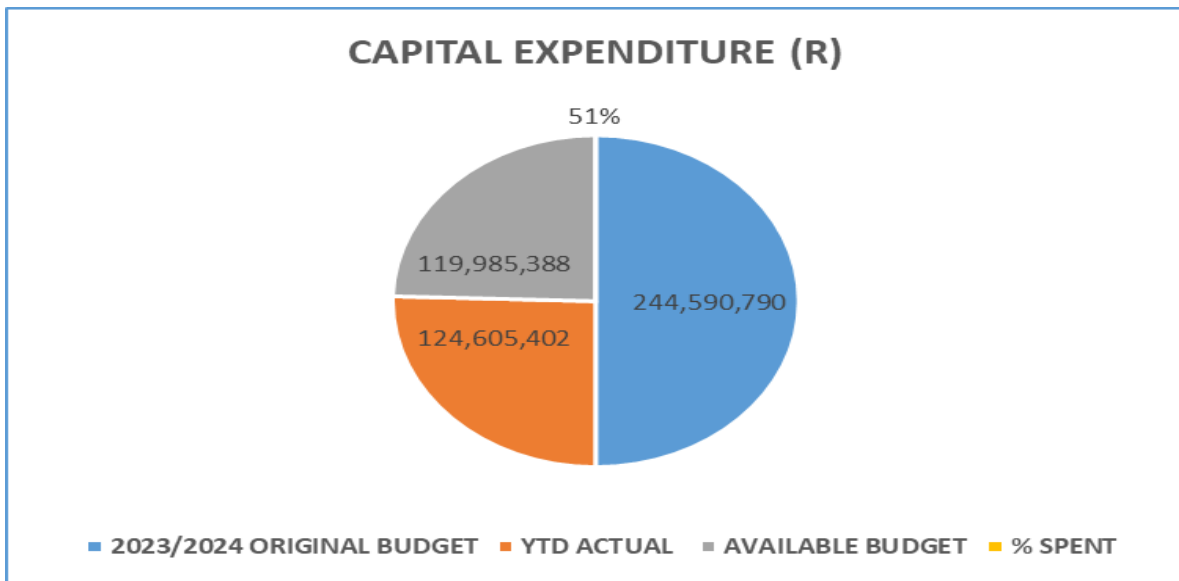
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	3 000	3 000	-	-	1 500	(1 500)	-100%	3 000
Vote 04 - Corporate Services		106	3 000	3 000	-	213	1 500	(1 287)	-86%	3 000
Vote 05 - Community Services		1 957	8 011	8 011	-	-	4 005	(4 005)	-100%	8 011
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6 740	230 580	230 580	25 813	108 214	115 290	(7 076)	-6%	230 580
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	8 803	244 591	244 591	25 813	108 427	122 295	(13 868)	-11%	244 591
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		8 803	244 591	244 591	25 813	108 427	122 295	(13 868)	-11%	244 591
Capital Expenditure - Functional Classification										
Governance and administration		106	6 000	6 000	-	213	3 000	(2 787)	-93%	6 000
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		106	6 000	6 000	-	213	3 000	(2 787)	-93%	6 000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 816	1 750	1 750	-	-	875	(875)	-100%	1 750
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 816	750	750	-	-	375	(375)	-100%	750
Public safety		-	1 000	1 000	-	-	500	(500)	-100%	1 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 790	60 826	60 826	4 314	30 698	30 413	285	1%	60 826
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 790	60 826	60 826	4 314	30 698	30 413	285	1%	60 826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 092	176 015	176 015	21 498	77 516	88 007	(10 491)	-12%	176 015
Energy sources		-	4 000	4 000	2 066	3 406	2 000	1 406	70%	4 000
Water management		3 950	155 754	155 754	18 911	73 589	77 877	(4 288)	-6%	155 754
Waste water management		-	10 000	10 000	522	522	5 000	(4 478)	-90%	10 000
Waste management		(859)	6 261	6 261	-	-	3 130	(3 130)	-100%	6 261
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8 803	244 591	244 591	25 813	108 427	122 295	(13 868)	-11%	244 591
Funded by:										
National Government		8 697	236 841	236 841	25 813	108 214	118 420	(10 206)	-9%	236 841
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-
Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8 697	236 841	236 841	25 813	108 214	118 420	(10 206)	-9%	236 841
Borrowing	6									
Internally generated funds		106	7 750	7 750	-	213	3 875	(3 662)	-94%	7 750
Total Capital Funding		8 803	244 591	244 591	25 813	108 427	122 295	(13 868)	-11%	244 591

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Capital budget for 2023/2024 financial year amount to R244.5 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at 31st December 2023 amount to R108 million, VAT exclusive. (VAT inclusive amount – R124.6 million). Capital spending to date accounts for 51% against the appropriated budget. The performance is fairly good given the 50% spending. Capital spending will be accelerated to avoid funds being returned to National coffers.

Graphical Illustration of capital expenditure against the approved budget



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

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		1 902 658	63 040	63 040	201 086	63 040
Trade and other receivables from exchange transactions		70 897	66 260	66 260	(632 145)	66 260
Receivables from non-exchange transactions		172 477	66 260	66 260	140 268	66 260
Current portion of non-current receivables						
Inventory		16 493	14 665	14 665	15 653	14 665
VAT		129 471	12 635	12 635	121 517	12 635
Other current assets		23 214	6 214	6 214	23 853	6 214
Total current assets		2 315 211	229 074	229 074	(129 768)	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	3 052 532	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	12 482	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	3 215 691	3 619 431
TOTAL ASSETS		5 467 793	3 848 505	3 848 505	3 085 923	3 848 505
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8 840	12 820	12 820	5 185	12 820
Consumer deposits		1 823	-	-	1 827	-
Trade and other payables from exchange transactions		210 314	177 266	177 266	192 370	177 266
Trade and other payables from non-exchange transactions		8 156	-	-	15 528	-
Provision		49 159	2 040	2 040	46 395	2 040
VAT		99 997	-	-	49 881	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378 290	192 126	192 126	311 187	192 126
Non current liabilities						
Financial liabilities		34 753	33 895	33 895	29 642	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	65 639	72 328
TOTAL LIABILITIES		449 039	264 454	264 454	376 825	264 454
NET ASSETS	2	5 018 754	3 584 052	3 584 052	2 709 098	3 584 052
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 266 622	3 482 085	3 482 085	2 709 098	3 482 085
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 266 622	3 482 085	3 482 085	2 709 098	3 482 085

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT DECEMBER 2023

The municipality closed the month with a favourable cash balance of R214 million which is made up of investments of R196.8 million and cash balances of R17.1 million.

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100 014	80 353	80 353	7 417	53 181	40 177	13 004	32%	80 353
Service charges		154 773	69 811	69 811	6 172	42 306	34 906	7 400	21%	69 811
Other revenue		589 255	5 913	5 913	34 795	87 339	2 957	84 382	2854%	5 913
Transfers and Subsidies - Operational		161 779	581 763	581 763	184 778	425 204	290 882	134 322	46%	581 763
Transfers and Subsidies - Capital		208 558	236 841	236 841	90 679	130 679	118 420	12 259	10%	236 841
Interest		9 745	6 251	6 251	60	5 652	3 126	2 526	81%	6 251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5 575	(728 596)	(728 596)	179 191	154 966	(364 298)	(519 264)	143%	(728 596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 229 699	252 337	252 337	503 093	899 326	126 168	(773 158)	-613%	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)	(25 813)	(108 427)	(122 295)	(13 868)	11%	(244 591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 817)	(244 591)	(244 591)	(25 813)	(108 427)	(122 295)	(13 868)	11%	(244 591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	(254)	(254)	-	(254)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	0	4	-	4	#DIV/0!	-
Payments										
Repayment of borrowing		(5 813)	(12 820)	(12 820)	(2 845)	(3 655)	(6 410)	(2 755)	43%	(12 820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 813)	(12 820)	(12 820)	(3 098)	(3 905)	(6 410)	(2 505)	39%	(12 820)
NET INCREASE/ (DECREASE) IN CASH HELD		1 215 070	(5 074)	(5 074)	474 182	786 994	(2 537)			(5 074)
Cash/cash equivalents at beginning:		36 880	68 734	68 734	166 930	38 855	68 734			38 855
Cash/cash equivalents at month/year end:		1 251 950	63 660	63 660		825 849	66 197			33 781

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

The Municipality noted the following challenges:

The municipality is currently experiencing challenges with cash flow reporting. The opening balance and other revenue will be investigated and be corrected in the next reporting period.

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Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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%	9.0%	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	612.0%	119.2%	119.2%	-111.8%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	32.8%	11.9%	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		27.3%	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%	29.4%	27.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.6%	11.9%	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
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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 - M06 December

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	37 891	19 145	19 557	16 566	16 193	17 509	86 577	431 533	644 972	568 378	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21 487	10 423	10 049	7 582	6 438	11 111	35 151	304 678	406 919	364 960	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	726	456	447	437	433	418	2 175	5 351	10 444	8 814	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 389	1 192	1 197	1 197	1 195	1 105	6 587	13 774	28 635	23 857	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15 313	6 777	6 789	6 562	6 778	8 839	21 534	165 160	237 752	208 873	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	248	1 131	158	433	82	83	800	29 302	32 237	30 700	-	-
Total By Income Source	2000	78 055	39 124	38 198	32 778	31 118	39 065	152 824	949 797	1 360 959	1 205 582	-	-
2022/23 - totals only		84549164	42070340	37774213	35141531	30056667	31436759	#####	#####	1 956 820	1 792 426	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	16 711	7 380	7 178	6 202	6 631	7 006	34 384	207 568	293 059	261 790	-	-
Commercial	2300	23 654	12 099	12 700	10 107	8 964	8 306	29 530	253 397	358 758	310 304	-	-
Households	2400	37 544	18 565	18 212	16 387	15 443	23 674	88 116	483 011	700 952	626 631	-	-
Other	2500	146	1 080	108	82	81	79	794	5 821	8 191	6 857	-	-
Total By Customer Group	2600	78 055	39 124	38 198	32 778	31 118	39 065	152 824	949 797	1 360 959	1 205 582	-	-

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 R1.360 billion. Of the total balance, 89% is older than 90 days, rendering it difficult to collect. It must be noted that the debtors’ book balance has increased by R24.3 million from the R1.336 billion reported in November 2023. Furthermore, an amount of R806.5 million was written off as irrecoverable during the first of the half of the financial year 2023 as per the Council Resolution taken 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

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 292	2 644	1 966	237	-	-	-	-	6 139	10 837	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 292	2 644	1 966	237	-	-	-	-	6 139	10 837	-

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The creditors balance for December 2023 amount to R6.1 million. Total outstanding creditors are payable to trade creditors.

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 - M06 December

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

SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2023	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/12/2023
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	320,650,000.00	2,952,557.49	212,900,000.00	115,863,466.20
2062250801	12 MONTHS CEDED ESCOM	425,755.26		0.00	0.00		458,112.66
228810957(004)	CALL - MIG STANDARD BANK	10,683,660.31	0.00	117,979,890.00	912,534.74	69,018,485.03	60,557,600.02
228810957(003)	CALL WSIG GRANT	11,690,577.14		54,028,005.00	811,558.06	46,867,839.00	19,662,301.20
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	164,588.86	4,650,000.00	357,280.70
BALANCE		32,803,593.26		492,657,895.00	4,841,239.15	333,436,324.03	196,898,760.78

The investment reported as at 31 December 2023 amount to R196,8 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

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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 - M06 December

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		537 195	581 763	581 763	184 862	425 608	290 882	134 727	46,3%	581 763
Energy Efficiency and Demand Side Management Grant		350	4 000	4 000	(1 019)	1 495	2 000	(505)	-25,2%	4 000
Equitable Share		528 602	566 087	566 087	184 045	419 914	283 043	136 871	48,4%	566 087
Expanded Public Works Programme Integrated Grant		1 652	1 629	1 629	239	761	815	(53)	-6,6%	1 629
Local Government Financial Management Grant		1 950	1 950	1 950	264	568	975	(407)	-41,7%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 642	8 097	8 097	1 333	2 870	4 049	(1 178)	-29,1%	8 097
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	-	(144)	(267)	-	(267)	-	-
Capacity Building and Other Grants		735	-	-	(144)	(267)	-	(267)	-	-
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	184 718	425 341	290 882	134 460	46,2%	581 763
Capital Transfers and Grants										
National Government:		217 144	236 841	236 841	58 674	122 840	118 420	4 420	3,7%	236 841
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157 450	171 841	171 841	46 329	89 584	85 920	3 664	4,3%	171 841
Water Services Infrastructure Grant		59 694	65 000	65 000	12 345	33 256	32 500	756	2,3%	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	58 674	122 840	118 420	4 420	3,7%	236 841
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755 317	818 604	818 604	243 391	548 182	409 302	138 880	33,9%	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;

- Equitable Shares – R419.9 million
- WSIG – R40 million
- MIG – R134.6 million
- EPWP – R1,1 million
- FMG- R1.9 million

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- Library - R1.2 million
- EEDSM - R1 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 - M06 December

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	45 118	133 522	290 883	(157 360)	-54,1%	581 763
Energy Efficiency and Demand Side Management Grant		573	4 000	4 000	(2 238)	1 300	2 000	(700)	-35,0%	4 000
Equitable Share		176	566 087	566 087	46 612	128 161	283 045	(154 883)	-54,7%	566 087
Expanded Public Works Programme Integrated Grant		1 634	1 629	1 629	115	760	815	(55)	-6,7%	1 629
Local Government Financial Management Grant		1 769	1 950	1 950	169	544	975	(431)	-44,2%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8 097	8 097	461	2 757	4 049	(1 292)	-31,9%	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	45 118	133 522	290 883	(157 360)	-54,1%	581 763
Capital expenditure of Transfers and Grants										
National Government:		8 697	236 841	236 841	25 813	108 214	118 420	(10 206)	-8,6%	236 841
Municipal Infrastructure Grant		4 747	171 841	171 841	16 131	78 811	85 920	(7 109)	-8,3%	171 841
Water Services Infrastructure Grant		3 950	65 000	65 000	9 682	29 403	32 500	(3 097)	-9,5%	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	25 813	108 214	118 420	(10 206)	-8,6%	236 841
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12 848	818 604	818 604	70 931	241 736	409 303	(167 567)	-40,9%	818 604

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

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2023/24			
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance
R thousands					YTD variance %
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		-	-	-	-

The municipality has applied for roll over for MIG and WSIG projects and will be incorporated in the main adjustment budget period upon approval by National Treasury.

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	1 390	9 337	11 606	(2 269)	-20%	23 211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 017	3 174	3 174	267	1 546	1 587	(41)	-3%	3 174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 170	1 211	1 211	88	539	606	(66)	-11%	1 211
Sub Total - Councillors		25 874	27 597	27 597	1 744	11 422	13 798	(2 376)	-17%	27 597
% increase	4		6,7%	6,7%						6,7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 731	9 559	9 559	250	1 816	4 780	(2 964)	-62%	9 559
Pension and UIF Contributions		213	683	683	-	-	342	(342)	-100%	683
Medical Aid Contributions		54	114	114	-	-	57	(57)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	118	184	(66)	-36%	367
Motor Vehicle Allowance		556	1 225	1 225	22	132	613	(480)	-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	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	4	4 745	11 949	11 949	272	2 066	5 975	(3 909)	-65%	11 949
% increase	4		151,8%	151,8%						151,8%
Other Municipal Staff										
Basic Salaries and Wages		181 806	202 326	202 326	16 492	100 359	101 163	(804)	-1%	202 326
Pension and UIF Contributions		38 071	40 740	40 740	3 412	20 453	20 370	83	0%	40 740
Medical Aid Contributions		15 403	16 572	16 572	1 333	7 955	8 286	(332)	-4%	16 572
Overtime		20 210	5 856	5 856	1 532	9 513	2 928	6 585	225%	5 856
Performance Bonus		12 509	14 192	14 192	2 615	7 553	7 096	457	6%	14 192
Motor Vehicle Allowance		1 078	669	669	80	481	334	146	44%	669
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	629	60	374	315	59	19%	629
Other benefits and allowances		2 876	3 558	3 558	330	2 051	1 779	272	15%	3 558
Payments in lieu of leave		719	-	-	-	-	-	-	-	-
Long service awards		4 195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 171	382	382	135	687	191	496	260%	382
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	4	278 670	284 923	284 923	25 989	149 425	142 462	6 963	5%	284 923
% increase	4		2,2%	2,2%						2,2%
Total Parent Municipality		309 289	324 469	324 469	28 005	162 913	162 235	678	0%	324 469
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		309 289	324 469	324 469	28 005	162 913	162 235	678	0%	324 469
% increase	4		4,9%	4,9%						4,9%
TOTAL MANAGERS AND STAFF		283 415	296 872	296 872	26 261	151 491	148 437	3 054	2%	296 872

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

Expenditure and budgeted expenditure on -

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

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2023/24												2023/24 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 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	4 701	31 755	3 336	7 417	6 696	6 696	6 696	6 696	6 696	6 696	(6 308)	80 353	84 298	88 252
Service charges - Electricity revenue																	
Service charges - Water revenue		9 141	3 234	5 850	13 795	2 971	6 104	5 558	5 558	5 558	5 558	5 558	5 558	(2 191)	66 693	70 027	73 318
Service charges - Waste Water Management		32	149	54	595	23	30	151	151	151	151	151	151	172	1 811	1 900	1 989
Service charges - Waste Management		42	69	72	77	29	38	109	109	109	109	109	109	436	1 308	1 370	1 436
Rental of facilities and equipment		8	-	18	16	9	9	16	16	16	16	16	16	49	188	197	206
Interest earned - external investments		1 103	1 976	1 053	823	636	60	521	521	521	521	521	521	(2 005)	6 251	6 588	6 931
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		36	34	21	12	18	23	167	167	167	167	167	167	1 024	2 000	2 000	2 094
Licences and permits		113	76	64	125	81	84	167	167	167	167	167	167	624	2 000	2 098	2 184
Agency services																	
Transfers and Subsidies - Operational		235 869	2 357	2 200	-	-	184 778	48 480	48 480	48 480	48 480	48 480	48 480	(85 842)	581 763	620 091	621 835
Other revenue		(443 693)	70 263	302 922	63 375	59 047	34 679	144	144	144	144	144	(85 586)	1 725	1 870	32 529	
Cash Receipts by Source		(194 011)	77 704	315 885	109 734	65 504	233 154	61 471	61 471	61 471	61 471	61 471	(177 672)	737 653	783 640	823 637	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20 000	-	-	20 000	-	90 679	19 737	19 737	19 737	19 737	19 737	19 737	7 478	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							(254)							254			
Increase (decrease) in consumer deposits				1	2	0	0							(4)			
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		(174 011)	77 704	315 886	129 736	65 505	323 579	81 208	81 208	81 208	81 208	81 208	81 208	(169 943)	974 494	1 053 598	1 106 049
Cash Payments by Type																	
Employee related costs		(17)	(4 906)	4 961	875	(137)	584	24 739	24 739	24 739	24 739	24 739	24 739	171 816	296 872	309 546	322 613
Remuneration of councillors		(24)	(496)	446	(796)	(58)	(76)	2 300	2 300	2 300	2 300	2 300	2 300	17 102	27 597	28 949	30 309
Interest																	
Bulk purchases - Electricity		3 669	4 241	(1 232)	854	669	-	2 083	2 083	2 083	2 083	2 083	2 083	6 383	25 000	26 222	27 458
Acquisitions - water & other inventory		22 966	24 564	-	38 242	-	33 026	10 833	10 833	10 833	10 833	10 833	10 833	(42 965)	130 000	136 370	142 779
Contracted services																	
Transfers and subsidies - other municipalities																	
Transfers and subsidies - other																	
Other expenditure		(212 610)	51 044	27 850	22 017	40 945	(215 989)	20 761	20 761	20 761	20 761	20 761	20 761	432 067	249 127	263 439	270 605
Cash Payments by Type		(186 017)	74 447	32 025	61 192	41 419	(182 454)	60 716	60 716	60 716	60 716	60 716	60 716	584 402	728 596	764 529	793 764
Other Cash Flows/Payments by Type																	
Capital assets		9 552	8 926	17 796	19 802	26 539	25 813	20 383	20 383	20 383	20 383	20 383	20 383	34 250	244 591	269 958	282 412
Repayment of borrowing		584	-	226	-	-	2 845	1 068	1 068	1 068	1 068	1 068	1 068	3 824	12 820	13 022	13 510
Other Cash Flows/Payments				213	-	945	3 264							(4 422)			
Total Cash Payments by Type		(175 880)	83 372	50 260	80 994	69 903	(150 533)	82 167	82 167	82 167	82 167	82 167	82 167	618 055	986 006	1 047 514	1 089 686
NET INCREASE/(DECREASE) IN CASH HELD		1 869	(5 669)	265 626	48 742	(3 399)	474 112	(959)	(959)	(959)	(959)	(959)	(959)	(787 998)	(11 513)	6 084	16 363
Cash/cash equivalents at the month/year beginning:		38 855	40 724	35 055	300 682	349 424	346 025	820 137	819 178	819 178	819 178	819 178	819 178	815 340	38 855	27 343	33 427
Cash/cash equivalents at the month/year end:		40 724	35 055	300 682	349 424	346 025	820 137	819 178	818 219	817 259	816 300	815 340	814 381	27 343	27 343	33 427	49 790

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9.2 Supporting Table SC1

75 Moses Kotane - Supporting Table SC1 Material variance explanations - M06 December 2023			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue			
Electricity Service charge	(2,479)	Misallocation of Free Basic Electricity	Corrections will be effected in the next open period 2023
Expenditure By Type			
Variances was Not Calculated	806,557	Irrecoverable debt w ritten off	The budget will be adjusted in February 2024 to accommodate the write
Capital Expenditure			
Variances was Not Calculated			
Financial Position			
Variances was Not Calculated			
Cash Flow			
Variances was Not Calculated			
Measureable performance			
Municipal Entities			

An amount of R806.5 million was written off against the debtors' book between July and December 2023. It must therefore be noted that the expenditure will be incorporated in the budget during the adjustment budget period in February 2024.

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Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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	17 796	17 796	61 148	43 352	70,9%	7%
October	4 596	20 383	20 383	19 802	19 802	81 530	61 728	75,7%	8%
November	23 413	20 383	20 383	26 539	26 539	101 913	75 374	74,0%	11%
December	22 574	20 383	20 383	25 813	25 813	122 295	96 483	78,9%	11%
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	108 427					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

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10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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	22 422	85 059	85 730	671	0,8%	171 460
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	14 738	14 738	923	8 163	7 369	(794)	-10,8%	14 738
Drainage Collection		-	14 738	14 738	923	8 163	7 369	(794)	-10,8%	14 738
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4 000	4 000	2 066	3 406	2 000	(1 406)	-70,3%	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	2 066	3 406	2 000	(1 406)	-70,3%	4 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 950	136 461	136 461	18 911	72 969	68 231	(4 738)	-6,9%	136 461
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	17 000	17 000	4 674	7 446	8 500	1 054	12,4%	17 000
Bulk Mains		-	14 702	14 702	2 268	8 048	7 351	(697)	-9,5%	14 702
Distribution		3 950	102 560	102 560	11 969	57 475	51 280	(6 195)	-12,1%	102 560
Distribution Points		-	2 200	2 200	-	-	1 100	1 100	100,0%	2 200
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	10 000	10 000	522	522	5 000	4 478	89,6%	10 000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	10 000	10 000	522	522	5 000	4 478	89,6%	10 000
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(859)	6 261	6 261	-	-	3 130	3 130	100,0%	6 261
Landfill Sites		(859)	6 261	6 261	-	-	3 130	3 130	100,0%	6 261
Furniture and Office Equipment		-	3 500	3 500	-	160	1 750	1 590	90,9%	3 500
Furniture and Office Equipment		-	3 500	3 500	-	160	1 750	1 590	90,9%	3 500
Machinery and Equipment		-	750	750	-	-	375	375	100,0%	750
Machinery and Equipment		-	750	750	-	-	375	375	100,0%	750
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	3 092	175 710	175 710	22 422	85 219	87 855	2 636	3,0%	175 710

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10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

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	-	620	9 646	9 026	93,6%	19 293
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Water Supply Infrastructure		-	19 293	19 293	-	620	9 646	9 026	93,6%	19 293
Dams and Weirs										
Boreholes		-	19 293	19 293	-	620	9 646	9 026	93,6%	19 293
Community Assets		2 816	1 000	1 000	-	-	500	500	100,0%	1 000
Community Facilities		2 816	1 000	1 000	-	-	500	500	100,0%	1 000
Halls		2 816	-	-	-	-	-	-		-
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		-	1 000	1 000	-	-	500	500	100,0%	1 000
Intangible Assets		106	2 500	2 500	-	53	1 250	1 197	95,7%	2 500
Servitudes										
Licences and Rights		106	2 500	2 500	-	53	1 250	1 197	95,7%	2 500
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		106	2 500	2 500	-	53	1 250	1 197	95,7%	2 500
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing ass	1	2 922	22 793	22 793	-	673	11 396	10 723	94,1%	22 793

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10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

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	(583)	7 288	11 900	4 612	38,8%	23 800
Roads Infrastructure		1 640	5 200	5 200	193	520	2 600	2 080	80,0%	5 200
Roads		1 640	5 000	5 000	58	384	2 500	2 116	84,6%	5 000
Road Structures										
Road Furniture		–	200	200	136	136	100	(36)	-35,7%	200
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection										
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation										
Electrical Infrastructure		1 398	4 200	4 200	(2 210)	1 338	2 100	762	36,3%	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	(2 210)	1 338	2 100	762	36,3%	4 200
Capital Spares										
Water Supply Infrastructure		324	1 000	1 000	–	29	500	471	94,2%	1 000
Dams and Weirs										
Boreholes										
Reservoirs		324	1 000	1 000	–	29	500	471	94,2%	1 000
Solid Waste Infrastructure		26 886	13 400	13 400	1 433	5 401	6 700	1 299	19,4%	13 400
Landfill Sites		26 886	13 400	13 400	1 433	5 401	6 700	1 299	19,4%	13 400
Community Assets		37	255	255	–	–	128	128	100,0%	255
Community Facilities		–	5	5	–	–	3	3	100,0%	5
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		–	–	–	–	–	–	–		–
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	5	5	–	–	3	3	100,0%	5
Sport and Recreation Facilities		37	250	250	–	–	125	125	100,0%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	–	–	125	125	100,0%	250
Other assets		3 040	3 800	3 800	152	1 098	1 900	802	42,2%	3 800
Operational Buildings		3 040	3 800	3 800	152	1 098	1 900	802	42,2%	3 800
Municipal Offices		3 040	3 800	3 800	152	1 098	1 900	802	42,2%	3 800
Intangible Assets		(44)	2 000	2 000	–	1 772	1 000	(772)	-77,2%	2 000
Servitudes										
Licences and Rights		(44)	2 000	2 000	–	1 772	1 000	(772)	-77,2%	2 000
Computer Software and Applications		(44)	2 000	2 000	–	1 772	1 000	(772)	-77,2%	2 000
Load Settlement Software Applications										
Unspecified										
Computer Equipment		13	50	50	–	10	25	15	61,7%	50
Computer Equipment		13	50	50	–	10	25	15	61,7%	50
Transport Assets		17 330	27 250	27 250	8 923	23 595	13 625	(9 970)	-73,2%	27 250
Transport Assets		17 330	27 250	27 250	8 923	23 595	13 625	(9 970)	-73,2%	27 250
Immature		–	–	–	–	–	–	–		–
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	50 624	57 155	57 155	8 492	33 763	28 578	(5 186)	-18,1%	57 155

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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	-	32 729	58 162	25 433	43,7%	116 323
Roads Infrastructure		32 163	37 499	37 499	-	10 139	18 750	8 610	45,9%	37 499
Roads		32 163	37 499	37 499	-	10 139	18 750	8 610	45,9%	37 499
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4 512	5 058	5 058	-	1 754	2 529	775	30,6%	5 058
Drainage Collection		4 512	5 058	5 058	-	1 754	2 529	775	30,6%	5 058
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 479	4 206	4 206	-	1 166	2 103	937	44,6%	4 206
Power Plants		3 479	4 206	4 206	-	1 166	2 103	937	44,6%	4 206
Water Supply Infrastructure		55 241	65 312	65 312	-	18 672	32 656	13 983	42,8%	65 312
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		55 241	65 312	65 312	-	18 672	32 656	13 983	42,8%	65 312
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 734	3 246	3 246	-	741	1 623	882	54,3%	3 246
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2 734	3 246	3 246	-	741	1 623	882	54,3%	3 246
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		835	1 001	1 001	-	256	501	245	48,8%	1 001
Landfill Sites		835	1 001	1 001	-	256	501	245	48,8%	1 001
Community Assets		16 754	17 300	17 300	-	5 801	8 650	2 848	32,9%	17 300
Community Facilities		16 754	17 300	17 300	-	5 801	8 650	2 848	32,9%	17 300
Halls		14 185	15 452	15 452	-	4 945	7 726	2 781	36,0%	15 452
Centres		2 568	1 848	1 848	-	856	924	68	7,3%	1 848
Other assets		6 514	7 148	7 148	-	2 351	3 574	1 223	34,2%	7 148
Operational Buildings		6 514	7 148	7 148	-	2 351	3 574	1 223	34,2%	7 148
Municipal Offices		6 514	7 148	7 148	-	2 351	3 574	1 223	34,2%	7 148
Intangible Assets		2 361	5 975	5 975	-	965	2 988	2 023	67,7%	5 975
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2 361	5 975	5 975	-	965	2 988	2 023	67,7%	5 975
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		2 361	5 975	5 975	-	965	2 988	2 023	67,7%	5 975
Furniture and Office Equipment		3 429	5 178	5 178	-	1 211	2 589	1 378	53,2%	5 178
Furniture and Office Equipment		3 429	5 178	5 178	-	1 211	2 589	1 378	53,2%	5 178
Machinery and Equipment		252	391	391	-	87	196	108	55,5%	391
Machinery and Equipment		252	391	391	-	87	196	108	55,5%	391
Transport Assets		4 278	2 725	2 725	-	2 174	1 363	(812)	-59,6%	2 725
Transport Assets		4 278	2 725	2 725	-	2 174	1 363	(812)	-59,6%	2 725
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	132 550	155 041	155 041	-	45 318	77 521	32 202	41,5%	155 041

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10.2.5 Supporting Table SC13e

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

Description	Ref	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	3 391	22 535	23 044	509	2,2%	46 088
Roads Infrastructure		2 790	46 088	46 088	3 391	22 535	23 044	509	2,2%	46 088
Roads		2 790	46 088	46 088	3 391	22 535	23 044	509	2,2%	46 088
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
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								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on upgrading of existing assets	1	2 790	46 088	46 088	3 391	22 535	23 044	509	2,2%	46 088