

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2024**

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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 31 JANUARY 2024				
	2023/2024 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,077,484,189	689,638,227	387,845,962	64%
TOTAL EXPENDITURE	1,212,357,874	1,291,603,839	-79,245,965	107%
CAPITAL EXPENDITURE	244,590,790	135,315,790	109,275,000	55%

Operating revenue generated for the reporting period amount to 689.6 million which translate to 64% against the budgeted amount. Year to date expenditure for the same period amount to R1.2 billion or 107% 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 R135.3 million or 55% 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 - M07 January

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	12,675	87,301	90,140	(2,838)	-3%	154,525
Service charges	194,662	240,833	240,833	18,893	117,915	140,486	(22,571)	-16%	240,833
Investment revenue	9,745	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	9,745	6,251	6,251	2,444	8,095	3,646	4,449	122%	6,251
Other own revenue	636,045	675,875	675,875	7,370	476,327	394,260	82,067	21%	-
Total Revenue (excluding capital transfers and contributions)	975,004	1,077,484	1,077,484	41,382	689,638	628,532	61,106	10%	1,077,484
Employee costs	283,415	296,872	296,872	26,587	178,079	173,177	4,902	-	296,872
Remuneration of Councillors	25,874	27,597	27,597	2,180	13,602	16,098	(2,496)	-	27,597
Depreciation and amortisation	132,550	155,041	155,041	30,661	75,979	90,441	(14,462)	-	155,041
Interest	5,619	5,600	5,600	-	1,738	3,267	(1,529)	-	5,600
Inventory consumed and bulk purchases	177,046	175,155	175,155	3,688	89,154	102,174	(13,020)	-	175,155
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	419,178	552,093	552,090	11,549	933,053	322,054	610,999	190%	552,090
Total Expenditure	1,043,682	1,212,358	1,212,355	74,665	1,291,604	707,210	584,394	83%	1,212,355
Surplus/(Deficit)	(68,678)	(134,874)	(134,871)	(33,283)	(601,966)	(78,678)	(523,288)	665%	(134,871)
Transfers and subsidies - capital (monetary)	217,386	236,841	236,841	-	122,840	-	###	#DIV/0!	236,841
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	148,708	101,967	101,970	(33,283)	(479,125)	(78,678)	(400,447)	509%	101,970
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	148,708	101,967	101,970	(33,283)	(479,125)	(78,678)	(400,447)	509%	101,970
Capital expenditure & funds sources									
Capital expenditure	8,803	244,591	244,591	11,579	120,006	142,678	(22,672)	-16%	244,591
Capital transfers recognised	8,697	236,841	236,841	11,579	119,793	138,157	(18,364)	-13%	236,841
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	106	7,750	7,750	-	213	4,521	(4,307)	-95%	7,750
Total sources of capital funds	8,803	244,591	244,591	11,579	120,006	142,678	(22,672)	-16%	244,591
Financial position									
Total current assets	2,315,211	229,074	229,074	-	(110,481)	-	-	-	229,074
Total non current assets	3,152,582	3,619,431	3,619,431	-	3,196,609	-	-	-	3,619,431
Total current liabilities	378,290	192,126	192,126	-	344,617	-	-	-	192,126
Total non current liabilities	70,749	72,328	72,328	-	65,697	-	-	-	72,328
Community wealth/Equity	3,266,622	3,482,085	3,482,085	-	2,675,815	-	-	-	3,482,085
Cash flows									
Net cash from (used) operating	1,229,699	252,337	252,337	108,469	1,007,795	147,197	(860,598)	-585%	252,337
Net cash from (used) investing	(8,817)	(244,591)	(244,591)	(11,579)	(120,006)	(142,678)	(22,672)	16%	(244,591)
Net cash from (used) financing	(5,813)	(12,820)	(12,820)	0	(3,904)	(7,478)	(3,574)	48%	(12,820)
Cash/cash equivalents at the month/year end	1,251,950	63,660	63,660	-	922,739	65,774	(856,965)	-1303%	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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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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) - M07 January

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	22,409	564,335	331,269	233,066	70%	567,889
Executive and council		21,455	22,852	22,852	-	(1,718)	13,330	(15,048)	-113%	22,852
Finance and administration		514,517	545,038	545,038	22,409	566,052	317,938	248,114	78%	545,038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23,827	4,000	4,000	77	391	2,333	(1,942)	-83%	4,000
Community and social services		1,612	-	-	(14)	(242)	-	(242)	#DIV/0!	-
Sport and recreation		20,851	-	-	-	-	-	-	-	-
Public safety		1,365	4,000	4,000	91	634	2,333	(1,700)	-73%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,230	68,923	68,923	3	38,026	40,205	(2,179)	-5%	68,923
Planning and development		4,778	8,097	8,097	3	3,024	4,723	(1,699)	-36%	8,097
Road transport		46,452	60,826	60,826	-	35,002	35,482	(480)	-1%	60,826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581,362	673,513	673,513	18,893	209,726	392,882	(183,156)	-47%	673,513
Energy sources		16,357	8,000	8,000	-	5,413	4,667	746	16%	8,000
Water management		424,392	428,759	428,759	17,351	194,089	250,110	(56,020)	-22%	428,759
Waste water management		47,406	130,953	130,953	490	2,817	76,389	(73,572)	-96%	130,953
Waste management		93,207	105,800	105,800	1,052	7,407	61,717	(54,310)	-88%	105,800
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,192,390	1,314,325	1,314,325	41,382	812,479	766,689	45,789	6%	1,314,325
Expenditure - Functional										
<i>Governance and administration</i>		289,665	375,428	375,428	21,097	221,840	219,001	2,839	1%	375,428
Executive and council		84,311	101,393	101,393	6,252	53,924	59,146	(5,222)	-9%	101,393
Finance and administration		200,450	269,233	269,233	14,419	164,771	157,053	7,718	5%	269,233
Internal audit		4,903	4,802	4,802	426	3,145	2,801	343	12%	4,802
<i>Community and public safety</i>		125,021	121,102	121,099	11,151	64,528	70,643	(6,115)	-9%	121,099
Community and social services		26,539	33,814	33,811	2,778	13,487	19,725	(6,237)	-32%	33,811
Sport and recreation		60,726	51,959	51,959	7,367	30,691	30,309	381	1%	51,959
Public safety		37,756	35,329	35,329	1,006	20,350	20,609	(259)	-1%	35,329
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77,589	89,084	89,084	11,587	41,037	51,966	(10,929)	-21%	89,084
Planning and development		21,391	29,621	29,621	1,974	13,801	17,279	(3,478)	-20%	29,621
Road transport		56,199	59,463	59,463	9,613	27,236	34,687	(7,451)	-21%	59,463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548,634	623,594	623,594	30,592	962,286	363,763	598,522	165%	623,594
Energy sources		43,171	38,507	38,507	4,413	26,279	22,463	3,816	17%	38,507
Water management		402,470	492,993	492,993	20,810	779,719	287,579	492,140	171%	492,993
Waste water management		55,609	29,949	29,949	1,745	24,852	17,471	7,382	42%	29,949
Waste management		47,385	62,144	62,144	3,625	131,435	36,251	95,184	263%	62,144
<i>Other</i>		2,772	3,150	3,150	237	1,914	1,837	77	4%	3,150
Total Expenditure - Functional	3	1,043,682	1,212,358	1,212,355	74,665	1,291,604	707,210	584,394	83%	1,212,355
Surplus/ (Deficit) for the year		148,708	101,967	101,970	(33,283)	(479,125)	59,479	(538,605)	-906%	101,970

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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) - M07 January

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	1									
Vote 01 - Municipal Council		21,455	22,852	22,852	-	(1,718)	13,330	(15,048)	-112.9%	22,852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514,088	544,438	544,438	22,409	565,672	317,588	248,084	78.1%	544,438
Vote 04 - Corporate Services		429	600	600	-	380	350	30	8.7%	600
Vote 05 - Community Services		117,034	109,800	109,800	1,128	7,798	64,050	(56,252)	-87.8%	109,800
Vote 06 - Planning & Development		136	-	-	3	154	-	154	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539,249	636,636	636,636	17,841	240,192	371,371	(131,179)	-35.3%	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	41,382	812,479	766,689	45,789	6.0%	1,314,325
Expenditure by Vote	1									
Vote 01 - Municipal Council		71,931	87,446	87,446	5,466	42,851	51,011	(8,160)	-16.0%	87,446
Vote 02 - Office Of The Accounting Officer		22,319	23,610	23,610	1,637	17,255	13,773	3,483	25.3%	23,610
Vote 03 - Budget And Treasury Office		95,828	158,731	158,731	4,249	107,019	92,593	14,426	15.6%	158,731
Vote 04 - Corporate Services		80,922	86,645	86,645	5,925	42,382	50,543	(8,161)	-16.1%	86,645
Vote 05 - Community Services		187,203	195,701	195,698	18,289	205,803	114,159	91,644	80.3%	195,698
Vote 06 - Planning & Development		20,725	26,906	26,906	1,820	13,118	15,695	(2,578)	-16.4%	26,906
Vote 07 - Infrastructure & Technical Services		564,753	633,320	633,320	37,279	863,176	369,437	493,739	133.6%	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	1,212,355	74,665	1,291,604	707,210	584,394	82.6%	1,212,355
Surplus/ (Deficit) for the year	2	148,708	101,967	101,970	(33,283)	(479,125)	59,479	(538,605)	-905.5%	101,970

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) - M07 January

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	17,351	110,169	129,803	(19,634)	-15%	222,520
Service charges - Waste Water Management		3,864	6,036	6,036	490	2,817	3,521	(704)	-20%	6,036
Service charges - Waste management		11,817	12,277	12,277	1,052	7,407	7,161	245	3%	12,277
Sale of Goods and Rendering of Services		761	520	520	10	480	303	177	58%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71,462	60,636	60,636	4,170	27,536	35,371	(7,835)	-22%	60,636
Interest from Current and Non Current Assets		9,745	6,251	6,251	2,444	8,095	3,646	-	-	6,251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	9	69	110	(40)	-37%	188
Licence and permits		336	2,000	2,000	91	634	1,167	(533)	-46%	2,000
Operational Revenue		1,014	1,205	1,205	59	1,286	703	583	83%	1,205
Non-Exchange Revenue										
Property rates		124,807	154,525	154,525	12,675	87,301	90,140	(2,838)	-3%	154,525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,028	2,000	2,000	-	-	1,167	(1,167)	-	2,000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537,931	581,763	581,763	(18)	425,323	339,362	85,962	-	581,763
Interest		32,268	27,562	27,562	3,050	20,999	16,078	4,921	-	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	41,382	689,638	628,532	61,106	10%	1,077,484
Expenditure By Type										
Employee related costs		283,415	296,872	296,872	26,587	178,079	173,177	4,902	3%	296,872
Remuneration of councillors		25,874	27,597	27,597	2,180	13,602	16,098	(2,496)	-16%	27,597
Bulk purchases - electricity		33,007	25,000	25,000	3,085	19,639	14,583	5,056	-	25,000
Inventory consumed		144,039	150,155	150,155	603	69,515	87,590	(18,075)	-	150,155
Debt impairment		-	328,721	328,721	-	-	191,754	(191,754)	-100%	328,721
Depreciation and amortisation		132,550	155,041	155,041	30,661	75,979	90,441	(14,462)	-16%	155,041
Interest		5,619	5,600	5,600	-	1,738	3,267	(1,529)	-47%	5,600
Contracted services		136,096	140,090	140,088	4,775	80,510	81,719	(1,209)	-1%	140,088
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147,426	-	-	252	806,894	-	806,894	-	-
Operational costs		116,715	83,281	83,281	6,522	45,648	48,581	(2,933)	-6%	83,281
Losses on Disposal of Assets		18,942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,043,682	1,212,358	1,212,355	74,665	1,291,604	707,210	584,394	83%	1,212,355
Surplus/(Deficit)		(68,678)	(134,874)	(134,871)	(33,283)	(601,966)	(78,678)	(523,288)	0	(134,871)
Transfers and subsidies - capital (monetary allocations)		217,386	236,841	236,841	-	122,840	-	122,840	#DIV/0!	236,841
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148,708	101,967	101,970	(33,283)	(479,125)	(78,678)			101,970
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148,708	101,967	101,970	(33,283)	(479,125)	(78,678)			101,970
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148,708	101,967	101,970	(33,283)	(479,125)	(78,678)			101,970
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148,708	101,967	101,970	(33,283)	(479,125)	(78,678)			101,970

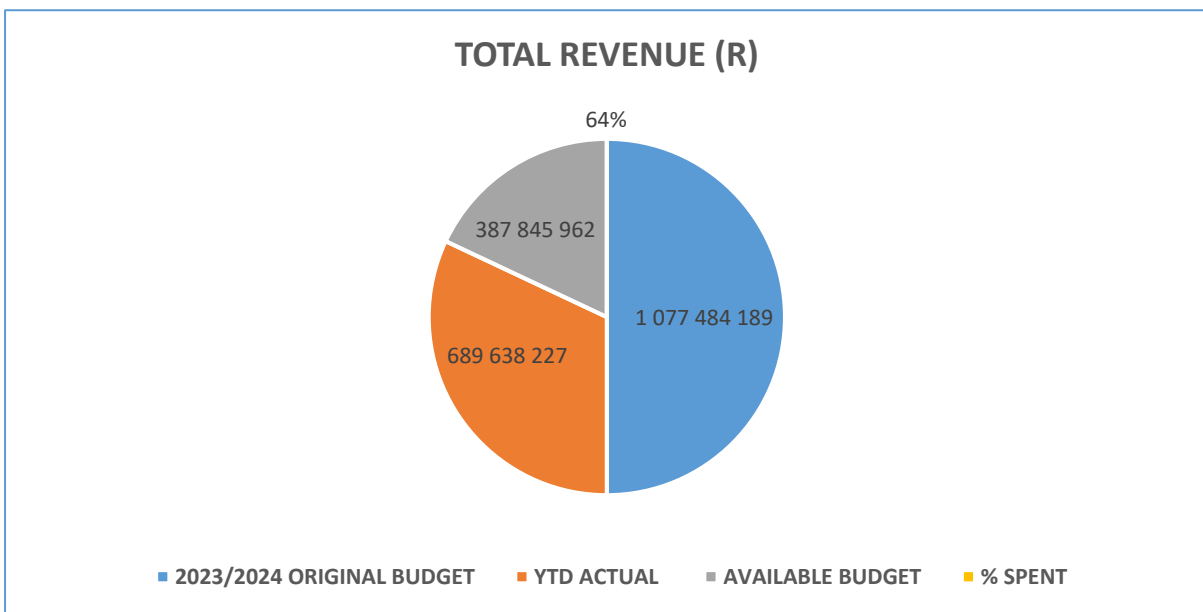
Revenue

- a) Budgeted operating revenue for the 2023/2024 financial year to R1,077 billion.
- b) Total year to date operating revenue amount to R689.6 million or 64%.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2024**

- c) Year to date operating revenue comprises of own revenue and grants at 38% and 62% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R264.3 million. Own revenue is mainly derived from property rates and service charges which contributed R20.67 million or 78.6% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R48.5 million or 7% of the total revenue generated to date. 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 R806.8 million was written off as irrecoverable.

Graphical Illustration of operating revenue against the approved budget

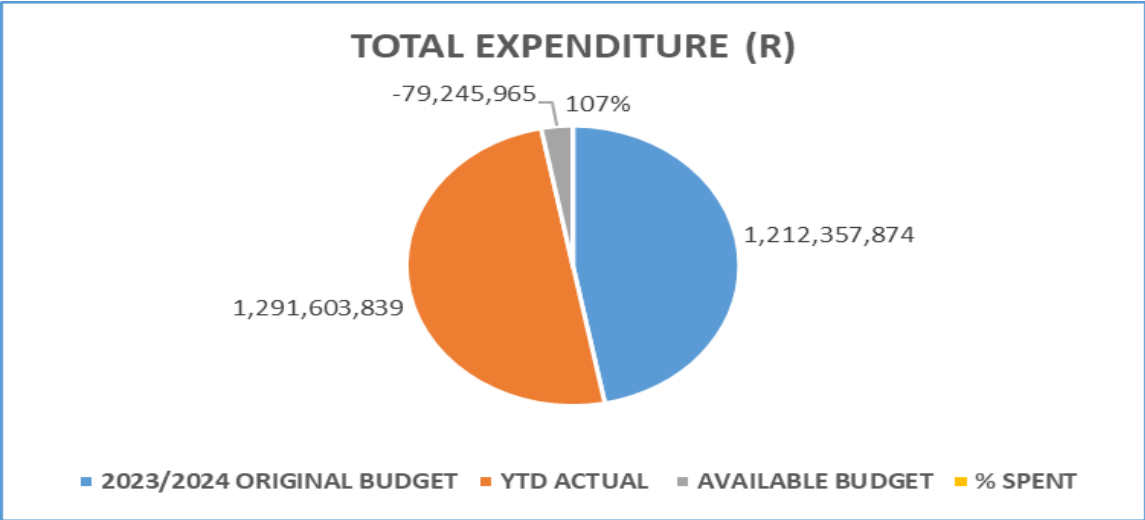


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R74.7 million, translating to total spending of R1,29 billion or 107% against the operating expenditure budget.
- (b) Of the total expenditure incurred to date, bad debts written off accounts for R806.8 million. 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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2024

Graphical Illustration of operating expenditure against the approved budget



**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2024**

2.5 Table C5: Capital Expenditure by Vote

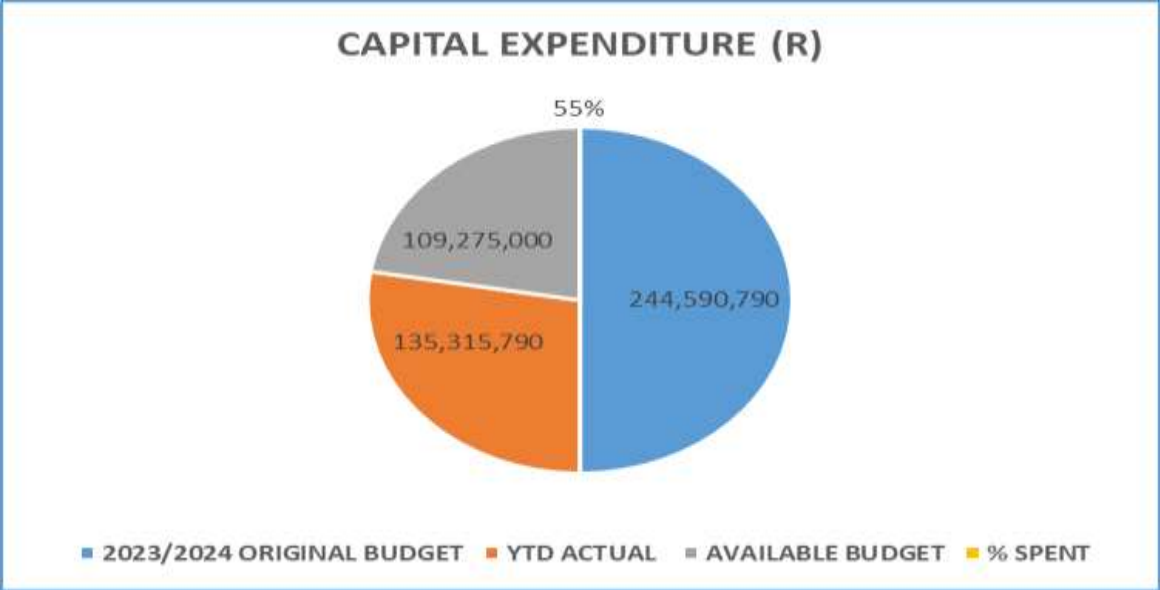
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	2,500	-	-	1,667	(1,667)	-100%	2,500
Vote 04 - Corporate Services		106	3,000	2,000	-	213	1,583	(1,370)	-87%	2,000
Vote 05 - Community Services		1,957	8,011	9,511	-	-	4,923	(4,923)	-100%	9,511
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6,740	230,580	230,580	11,579	119,793	134,505	(14,712)	-11%	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	11,579	120,006	142,678	(22,672)	-16%	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	11,579	120,006	142,678	(22,672)	-16%	244,591
Capital Expenditure - Functional Classification										
Governance and administration		106	6,000	4,500	-	213	3,250	(3,037)	-93%	4,500
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		106	6,000	4,500	-	213	3,250	(3,037)	-93%	4,500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,816	1,750	3,250	-	-	1,271	(1,271)	-100%	3,250
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,816	750	1,250	-	-	521	(521)	-100%	1,250
Public safety		-	1,000	2,000	-	-	750	(750)	-100%	2,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,790	60,826	60,826	1,015	31,713	35,482	(3,769)	-11%	60,826
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,790	60,826	60,826	1,015	31,713	35,482	(3,769)	-11%	60,826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3,092	176,015	176,015	10,564	88,080	102,675	(14,595)	-14%	176,015
Energy sources		-	4,000	4,000	-	3,406	2,333	1,072	46%	4,000
Water management		3,950	155,754	155,754	10,564	84,153	90,857	(6,704)	-7%	155,754
Waste water management		-	10,000	10,000	-	522	5,833	(5,312)	-91%	10,000
Waste management		(859)	6,261	6,261	-	-	3,652	(3,652)	-100%	6,261
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8,803	244,591	244,591	11,579	120,006	142,678	(22,672)	-16%	244,591
Funded by:										
National Government		8,697	236,841	236,841	11,579	119,793	138,157	(18,364)	-13%	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	11,579	119,793	138,157	(18,364)	-13%	236,841
Borrowing	6									
Internally generated funds		106	7,750	7,750	-	213	4,521	(4,307)	-95%	7,750
Total Capital Funding		8,803	244,591	244,591	11,579	120,006	142,678	(22,672)	-16%	244,591

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2024

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 January 2024 amount to R120 million, VAT exclusive. (VAT inclusive amount – R135 million). Capital spending to date accounts for 55% against the appropriated budget. The capital spending is accelerated to avoid the funds being returned to National coffers at the end of the financial year.

Graphical Illustration of capital expenditure against the approved budget



**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2024**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	200,282	63,040
Trade and other receivables from exchange transactions		70,897	66,260	66,260	(616,063)	66,260
Receivables from non-exchange transactions		172,477	66,260	66,260	153,011	66,260
Current portion of non-current receivables						
Inventory		16,493	14,665	14,665	16,040	14,665
VAT		129,471	12,635	12,635	112,397	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	(110,481)	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	3,453,125	3,033,450	3,453,125
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		13,393	15,854	14,854	12,482	14,854
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	3,196,609	3,619,431
TOTAL ASSETS		5,467,793	3,848,505	3,848,505	3,086,128	3,848,505
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8,840	12,820	12,820	5,185	12,820
Consumer deposits		1,823	-	-	1,828	-
Trade and other payables from exchange transactions		210,314	177,266	177,266	190,116	177,266
Trade and other payables from non-exchange transactions		8,156	-	-	48,637	-
Provision		49,159	2,040	2,040	46,147	2,040
VAT		99,997	-	-	52,704	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378,290	192,126	192,126	344,617	192,126
Non current liabilities						
Financial liabilities		34,753	33,895	33,895	29,642	33,895
Provision		35,996	38,433	38,433	36,054	38,433
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		70,749	72,328	72,328	65,697	72,328
TOTAL LIABILITIES		449,039	264,454	264,454	410,314	264,454
NET ASSETS	2	5,018,754	3,584,052	3,584,052	2,675,815	3,584,052
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,266,622	3,482,085	3,482,085	2,675,815	3,482,085
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,266,622	3,482,085	3,482,085	2,675,815	3,482,085

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2024**

The municipality closed the month with a favourable cash balance of R200,1 million which is made up of investments of R185.9 million and cash balances of R14. million.

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100,014	80,353	80,353	1,210	54,391	46,873	7,518	16%	80,353
Service charges		154,773	69,811	69,811	9,079	51,385	40,723	10,662	26%	69,811
Other revenue		589,255	5,913	5,913	46,707	134,045	3,449	130,596	3786%	5,913
Transfers and Subsidies - Operational		161,779	581,763	581,763	-	425,204	339,362	85,842	25%	581,763
Transfers and Subsidies - Capital		208,558	236,841	236,841	33,109	163,788	138,157	25,631	19%	236,841
Interest		9,745	6,251	6,251	2,444	8,095	3,646	4,449	122%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5,575	(728,596)	(728,596)	15,920	170,886	(425,014)	(595,900)	140%	(728,596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,229,699	252,337	252,337	108,469	1,007,795	147,197	(860,598)	-585%	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)	(11,579)	(120,006)	(142,678)	(22,672)	16%	(244,591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,817)	(244,591)	(244,591)	(11,579)	(120,006)	(142,678)	(22,672)	16%	(244,591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	(254)	-	(254)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	0	4	-	4	#DIV/0!	-
Payments										
Repayment of borrowing		(5,813)	(12,820)	(12,820)	-	(3,655)	(7,478)	(3,824)	51%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,813)	(12,820)	(12,820)	0	(3,904)	(7,478)	(3,574)	48%	(12,820)
NET INCREASE/ (DECREASE) IN CASH HELD		1,215,070	(5,074)	(5,074)	96,890	883,884	(2,960)			(5,074)
Cash/cash equivalents at beginning:		36,880	68,734	68,734	(804)	38,855	68,734			38,855
Cash/cash equivalents at month/year end:		1,251,950	63,660	63,660		922,739	65,774			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.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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 - M07 January

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%	0.1%	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%	10.2%	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%	-32.1%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	32.8%	58.1%	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%	25.8%	27.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.6%	10.2%	10.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.2%	14.9%	14.9%	0.3%	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 JANUARY 2024

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 - M07 January

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 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	40,173	18,549	18,611	19,123	16,247	15,823	84,521	444,219	657,266	579,933	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21,515	10,491	10,418	10,048	7,581	6,436	40,531	309,606	416,626	374,202	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	848	314	358	349	357	337	1,762	5,424	9,749	8,229	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,391	1,192	1,191	1,197	1,196	1,194	6,600	14,796	29,757	24,983	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15,544	6,895	6,744	6,756	6,528	6,743	26,771	168,084	244,064	214,881	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	244	128	1,131	158	433	82	784	29,398	32,358	30,856	-	-
Total By Income Source	2000	80,715	37,568	38,453	37,632	32,342	30,616	160,968	971,526	1,389,820	1,233,084	-	-
2022/23 - totals only		85107578	40337814	41450033	37653033	31738727	27290280	#####	#####	1,983,924	1,817,028	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	16,710	7,017	6,764	6,652	5,800	6,155	33,415	209,251	291,764	261,273	-	-
Commercial	2300	26,254	11,189	12,078	12,691	10,100	8,962	30,019	260,784	372,079	322,557	-	-
Households	2400	37,610	19,284	18,530	18,180	16,360	15,418	96,757	495,574	717,713	642,289	-	-
Other	2500	141	77	1,080	108	82	81	776	5,918	8,263	6,965	-	-
Total By Customer Group	2600	80,715	37,568	38,453	37,632	32,342	30,616	160,968	971,526	1,389,820	1,233,084	-	-

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 R1.389 billion. Of the total balance, 89% is older than 90 days, rendering it difficult to collect. Furthermore, an amount of R806.8 million was written off as irrecoverable 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 - M07 January

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	16,893	821	2,644	1,363	-	-	-	-	21,720	14,038	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	16,893	821	2,644	1,363	-	-	-	-	21,720	14,038	

The creditors balance for January amount to R21.7 million. Total outstanding creditors are payable to trade creditors and the current account amounts to R16.8 million or 77%.

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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 - M07 January

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									-		-	-	-

INVESTMENTS MOSES KOTANE 2023/2024							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2023	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/01/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	5 160 908.71	0.00	320 650 000.00	4 407 450.05	245 900 000.00	84 318 358.76
2062250801	12 MONTHS CEDEED 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	34 626 302.78	81 093 136.03	82 196 717.06
228810957(003)	CALL WSIG GRANT	11 690 577.14		54 028 005.00	1 045 211.26	48 114 673.00	18 649 120.40
228810957(001)	CALL FLEET	4 842 691.84	0.00	0.00	177 557.91	4 650 000.00	370 249.75
BALANCE		32 803 593.26	0.00	492 657 895.00	40 256 522.00	379 757 809.03	185 992 558.63

The investment reported as at 31 January 2024 amount to R185,9 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 - M07 January

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	-	425,608	339,362	86,246	25.4%	581,763
Energy Efficiency and Demand Side Management Grant		350	4,000	4,000	-	1,495	2,333	(838)	-35.9%	4,000
Equitable Share		528,602	566,087	566,087	-	419,914	330,217	89,697	27.2%	566,087
Expanded Public Works Programme Integrated Grant		1,652	1,629	1,629	-	761	950	(189)	-19.9%	1,629
Local Government Financial Management Grant		1,950	1,950	1,950	-	568	1,138	(569)	-50.1%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4,642	8,097	8,097	-	2,870	4,723	(1,853)	-39.2%	8,097
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	-	(18)	(285)	-	(285)	-	-
Capacity Building and Other Grants		735	-	-	(18)	(285)	-	(285)	-	-
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	(18)	425,323	339,362	85,962	25.3%	581,763
Capital Transfers and Grants										
National Government:		217,144	236,841	236,841	-	122,840	138,157	(15,317)	-11.1%	236,841
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157,450	171,841	171,841	-	89,584	100,240	(10,656)	-10.6%	171,841
Water Services Infrastructure Grant		59,694	65,000	65,000	-	33,256	37,917	(4,661)	-12.3%	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	-	122,840	138,157	(15,317)	-11.1%	236,841
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755,317	818,604	818,604	(18)	548,164	477,519	70,645	14.8%	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 – R1,1,000
- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

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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 - M07 January

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	164,247	297,770	339,363	(41,594)	-12.3%	581,763
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	-	1,300	2,333	(1,033)	-44.3%	4,000
Equitable Share		176	566,087	566,087	163,685	291,847	330,219	(38,372)	-11.6%	566,087
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	162	922	950	(28)	-3.0%	1,629
Local Government Financial Management Grant		1,769	1,950	1,950	0	545	1,138	(593)	-52.1%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	8,097	400	3,156	4,723	(1,567)	-33.2%	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	164,247	297,770	339,363	(41,594)	-12.3%	581,763
Capital expenditure of Transfers and Grants										
National Government:		8,697	236,841	236,841	11,579	119,793	138,157	(18,364)	-13.3%	236,841
Municipal Infrastructure Grant		4,747	171,841	171,841	10,494	89,306	100,241	(10,935)	-10.9%	171,841
Water Services Infrastructure Grant		3,950	65,000	65,000	1,084	30,487	37,917	(7,430)	-19.6%	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	11,579	119,793	138,157	(18,364)	-13.3%	236,841
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12,848	818,604	818,604	175,826	417,562	477,521	(59,958)	-12.6%	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 - M07 January

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		-	-	-	-	

The approved roll over of R1.8 million (WSIG) and R179 418 (MIG) projects and will be incorporated in the main adjustment budget period in February 2024.

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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 - M07 January

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	1,813	11,150	13,540	(2,390)	-18%	23,211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,017	3,174	3,174	267	1,813	1,851	(39)	-2%	3,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,170	1,211	1,211	101	640	707	(67)	-9%	1,211
Sub Total - Councillors		25,874	27,597	27,597	2,180	13,602	16,098	(2,496)	-16%	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	359	2,174	5,576	(3,402)	-61%	9,559
Pension and UIF Contributions		213	683	683	20	20	399	(379)	-95%	683
Medical Aid Contributions		54	114	114	-	-	66	(66)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	118	214	(96)	-45%	367
Motor Vehicle Allowance		556	1,225	1,225	45	178	715	(537)	-75%	1,225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-97%	1
<i>In kind benefits</i>		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,745	11,949	11,949	423	2,490	6,971	(4,481)	-64%	11,949
% increase	4		151.8%	151.8%						151.8%
Other Municipal Staff										
Basic Salaries and Wages		181,806	202,326	202,326	17,415	117,774	118,023	(250)	0%	202,326
Pension and UIF Contributions		38,071	40,740	40,740	3,416	23,869	23,765	104	0%	40,740
Medical Aid Contributions		15,403	16,572	16,572	1,442	9,397	9,667	(270)	-3%	16,572
Overtime		20,210	5,856	5,856	1,755	11,268	3,416	7,852	230%	5,856
Performance Bonus		12,509	14,192	14,192	1,615	9,168	8,279	889	11%	14,192
Motor Vehicle Allowance		1,078	669	669	75	556	390	166	43%	669
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	629	61	435	367	68	18%	629
Other benefits and allowances		2,876	3,558	3,558	328	2,379	2,075	304	15%	3,558
Payments in lieu of leave		719	-	-	-	-	-	-	-	-
Long service awards		4,195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<i>Entertainment</i>		-	-	-	-	-	-	-	-	-
<i>Scarcity</i>		-	-	-	-	-	-	-	-	-
<i>Acting and post related allowance</i>		1,171	382	382	55	743	223	520	233%	382
<i>In kind benefits</i>		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278,670	284,923	284,923	26,164	175,589	166,206	9,383	6%	284,923
% increase	4		2.2%	2.2%						2.2%
Total Parent Municipality		309,289	324,469	324,469	28,767	191,681	189,275	2,406	1%	324,469
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		309,289	324,469	324,469	28,767	191,681	189,275	2,406	1%	324,469
% increase	4		4.9%	4.9%						4.9%
TOTAL MANAGERS AND STAFF		283,415	296,872	296,872	26,587	178,079	173,177	4,902	3%	296,872

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

Expenditure and budgeted expenditure on -

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- (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 - M07 January

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 Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Cash Receipts By Source																	
Property rates		4,450	1,522	4,701	31,755	3,336	7,417	1,210	6,696	6,696	6,696	6,696	(822)	80,353	84,290	88,252	
Service charges - Electricity revenue																	
Service charges - Water revenue		9,141	3,234	5,850	13,795	2,971	6,104	7,786	5,558	5,558	5,558	5,558	(4,420)	66,693	70,027	73,318	
Service charges - Waste Water Management		32	149	54	595	23	30	1,273	151	151	151	151	(950)	1,811	1,900	1,989	
Service charges - Waste Management		42	69	72	77	29	38	19	109	109	109	109	525	1,308	1,372	1,436	
Rental of facilities and equipment		8		18	16	9	9	16	16	16	16	16	56	188	197	206	
Interest earned - external investments		1,103	1,976	1,053	823	636	60	2,444	521	521	521	521	(3,928)	6,251	6,582	6,931	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		36	34	21	12	18	23	32	167	167	167	167	1,159	2,000	2,000	2,094	
Licences and permits		113	76	64	125	81	84	91	167	167	167	167	700	2,000	2,090	2,184	
Agency services																	
Transfers and Subsidies - Operational		235,869	2,357	2,200			184,778		48,480	48,480	48,480	48,480	(37,362)	581,763	620,091	621,835	
Other revenue		(443,693)	70,263	302,922	63,375	59,047	34,679	46,575	144	144	144	144	(132,018)	1,725	1,870	32,529	
Cash Receipts by Source		(194,011)	77,704	315,886	109,734	65,504	233,154	56,987	61,471	61,471	61,471	61,471	(173,187)	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	33,109	19,737	19,737	19,737	19,737	(5,894)	236,841	269,958	282,412	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, 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	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	90,096	81,208	81,208	81,208	81,208	(178,832)	974,494	1,053,598	1,106,049	
Cash Payments by Type																	
Employee related costs		(17)	(4,906)	4,961	875	(137)	584	(396)	24,739	24,739	24,739	24,739	196,951	296,872	309,546	322,613	
Remuneration of councillors		(24)	(496)	446	(796)	(58)	(76)	23	2,300	2,300	2,300	2,300	19,379	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	8,466	25,000	26,225	27,458	
Acquisitions - water & other inventory		22,966	24,564		38,242		33,026		10,833	10,833	10,833	10,833	(32,132)	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)	(16,154)	20,761	20,761	20,761	20,761	468,982	249,127	263,439	270,605	
Cash Payments by Type		(186,017)	74,447	32,025	61,192	41,419	(182,454)	(16,527)	60,716	60,716	60,716	60,716	661,646	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	11,579	20,383	20,383	20,383	20,383	43,054	244,591	269,958	282,412	
Repayment of borrowing		584		226			2,845		1,068	1,068	1,068	1,068	4,892	12,820	13,027	13,510	
Other Cash Flows/Payments				213		945	3,264	607					(5,029)				
Total Cash Payments by Type		(175,880)	83,372	50,260	80,994	68,903	(150,533)	(4,341)	82,167	82,167	82,167	82,167	704,563	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	94,437	(959)	(959)	(959)	(959)	(883,395)	(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	914,575	913,615	912,656	911,697	910,737	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	914,575	913,615	912,656	911,697	910,737	27,343	33,427	49,790		

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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M07 January 2024				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue			
	Electricity Service charge	(2 479)	Misallocation of Free Basic Electricity	Corrections will be effected in the next open period 2023.
2	Expenditure By Type			
	Variances was Not Calculated	806 894	Irrecoverable debt written off	This will be rectified in February reporting period.
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			

An amount of R806.8 million was written off against the debtors' book. It must therefore be noted that the expenditure will be incorporated in the budget during adjustment budget period.

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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 - M07 January

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	11,579	11,579	142,678	131,099	91.9%	5%
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	120,006					

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 - M07

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	10,090	95,149	100,018	4,869	4.9%	171,460
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	14,738	14,738	777	8,940	8,597	(343)	-4.0%	14,738
<i>Drainage Collection</i>		-	14,738	14,738	777	8,940	8,597	(343)	-4.0%	14,738
Electrical Infrastructure		-	4,000	4,000	-	3,406	2,333	(1,072)	-46.0%	4,000
<i>LV Networks</i>		-	4,000	4,000	-	3,406	2,333	(1,072)	-46.0%	4,000
<i>Capital Spares</i>								-		
Water Supply Infrastructure		3,950	136,461	136,461	9,313	82,282	79,603	(2,680)	-3.4%	136,461
<i>Water Treatment Works</i>		-	17,000	17,000	2,454	9,900	9,917	17	0.2%	17,000
<i>Bulk Mains</i>		-	14,702	14,702	1,084	9,132	8,576	(556)	-6.5%	14,702
<i>Distribution</i>		3,950	102,560	102,560	5,775	63,250	59,827	(3,424)	-5.7%	102,560
<i>Distribution Points</i>		-	2,200	2,200	-	-	1,283	1,283	100.0%	2,200
Sanitation Infrastructure		-	10,000	10,000	-	522	5,833	5,312	91.1%	10,000
<i>Toilet Facilities</i>		-	10,000	10,000	-	522	5,833	5,312	91.1%	10,000
<i>Capital Spares</i>								-		
Solid Waste Infrastructure		(859)	6,261	6,261	-	-	3,652	3,652	100.0%	6,261
<i>Landfill Sites</i>		(859)	6,261	6,261	-	-	3,652	3,652	100.0%	6,261
Furniture and Office Equipment		-	3,500	3,000	-	160	1,958	1,798	91.8%	3,000
Furniture and Office Equipment		-	3,500	3,000	-	160	1,958	1,798	91.8%	3,000
Machinery and Equipment		-	750	1,250	-	-	521	521	100.0%	1,250
Machinery and Equipment		-	750	1,250	-	-	521	521	100.0%	1,250
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital	1	3,092	175,710	175,710	10,090	95,309	102,498	7,188	7.0%	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

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	1,250	1,870	11,254	9,384	83.4%	19,293
Water Supply Infrastructure		-	19,293	19,293	1,250	1,870	11,254	9,384	83.4%	19,293
Dams and Weirs								-		
Boreholes		-	19,293	19,293	1,250	1,870	11,254	9,384	83.4%	19,293
Community Assets		2,816	1,000	2,000	-	-	750	750	100.0%	2,000
Community Facilities		2,816	1,000	2,000	-	-	750	750	100.0%	2,000
Halls		2,816	-	-	-	-	-	-		-
Testing Stations		-	1,000	2,000	-	-	750	750	100.0%	2,000
Intangible Assets		106	2,500	1,500	-	53	1,292	1,238	95.9%	1,500
Servitudes								-		
Licences and Rights		106	2,500	1,500	-	53	1,292	1,238	95.9%	1,500
Computer Software and A		106	2,500	1,500	-	53	1,292	1,238	95.9%	1,500
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital	1	2,922	22,793	22,793	1,250	1,924	13,296	11,372	85.5%	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

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	550	7,837	13,883	6,046	43.5%	23,800
Roads Infrastructure		1,640	5,200	5,200	40	560	3,033	2,474	81.5%	5,200
Roads		1,640	5,000	5,000	40	424	2,917	2,493	85.5%	5,000
Road Structures										
Road Furniture		-	200	200	-	136	117	(19)	-16.3%	200
Electrical Infrastructure		1,398	4,200	4,200	-	1,338	2,450	1,112	45.4%	4,200
LV Networks		1,398	4,200	4,200	-	1,338	2,450	1,112	45.4%	4,200
Capital Spares										
Water Supply Infrastructure		324	1,000	1,000	-	29	583	554	95.0%	1,000
Reservoirs		324	1,000	1,000	-	29	583	554	95.0%	1,000
Solid Waste Infrastructure		26,886	13,400	13,400	509	5,911	7,817	1,906	24.4%	13,400
Landfill Sites		26,886	13,400	13,400	509	5,911	7,817	1,906	24.4%	13,400
Community Assets		37	255	252	-	-	148	148	100.0%	252
Community Facilities		-	5	2	-	-	2	2	100.0%	2
Cemeteries/Crematoria		-	5	2	-	-	2	2	100.0%	2
Sport and Recreation Facilities		37	250	250	-	-	146	146	100.0%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	-	-	146	146	100.0%	250
Other assets		3,040	3,800	3,800	151	1,249	2,217	968	43.7%	3,800
Operational Buildings		3,040	3,800	3,800	151	1,249	2,217	968	43.7%	3,800
Municipal Offices		3,040	3,800	3,800	151	1,249	2,217	968	43.7%	3,800
Computer Software and A		(44)	2,000	2,000	-	1,772	1,167	(606)	-51.9%	2,000
Computer Equipment		13	50	50	1	11	29	19	63.7%	50
Computer Equipment		13	50	50	1	11	29	19	63.7%	50
Transport Assets		17,330	27,250	27,250	787	24,382	15,896	(8,486)	-53.4%	27,250
Transport Assets		17,330	27,250	27,250	787	24,382	15,896	(8,486)	-53.4%	27,250
Policing and Protection										
Zoological plants and animals										
Total Repairs	1	50,624	57,155	57,152	1,488	35,251	33,340	(1,911)	-5.7%	57,152

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	24,547	57,276	67,855	10,580	15.6%	116,323
Roads Infrastructure		32,163	37,499	37,499	7,604	17,744	21,875	4,131	18.9%	37,499
Roads		32,163	37,499	37,499	7,604	17,744	21,875	4,131	18.9%	37,499
Storm water Infrastructure		4,512	5,058	5,058	1,316	3,070	2,951	(119)	-4.0%	5,058
Drainage Collection		4,512	5,058	5,058	1,316	3,070	2,951	(119)	-4.0%	5,058
Electrical Infrastructure		3,479	4,206	4,206	874	2,040	2,454	414	16.9%	4,206
Power Plants		3,479	4,206	4,206	874	2,040	2,454	414	16.9%	4,206
Water Supply Infrastructure		55,241	65,312	65,312	14,004	32,677	38,098	5,422	14.2%	65,312
Distribution		55,241	65,312	65,312	14,004	32,677	38,098	5,422	14.2%	65,312
Sanitation Infrastructure		2,734	3,246	3,246	556	1,297	1,894	596	31.5%	3,246
Waste Water Treatment W		2,734	3,246	3,246	556	1,297	1,894	596	31.5%	3,246
Solid Waste Infrastructure		835	1,001	1,001	192	448	584	136	23.3%	1,001
Landfill Sites		835	1,001	1,001	192	448	584	136	23.3%	1,001
Community Assets		16,754	17,300	17,300	4,351	10,153	10,092	(61)	-0.6%	17,300
Community Facilities		16,754	17,300	17,300	4,351	10,153	10,092	(61)	-0.6%	17,300
Halls		14,185	15,452	15,452	3,709	8,655	9,014	359	4.0%	15,452
Centres		2,568	1,848	1,848	642	1,498	1,078	(420)	-39.0%	1,848
Other assets		6,514	7,148	7,148	1,763	4,114	4,170	56	1.3%	7,148
Operational Buildings		6,514	7,148	7,148	1,763	4,114	4,170	56	1.3%	7,148
Municipal Offices		6,514	7,148	7,148	1,763	4,114	4,170	56	1.3%	7,148
Intangible Assets		2,361	5,975	5,975	-	965	3,486	2,521	72.3%	5,975
Servitudes								-		
Licences and Rights		2,361	5,975	5,975	-	965	3,486	2,521	72.3%	5,975
Computer Software and A		2,361	5,975	5,975	-	965	3,486	2,521	72.3%	5,975
Furniture and Office Equipm		3,429	5,178	5,178	-	1,211	3,021	1,810	59.9%	5,178
Furniture and Office Equipm		3,429	5,178	5,178	-	1,211	3,021	1,810	59.9%	5,178
Machinery and Equipment		252	391	391	-	87	228	141	61.8%	391
Machinery and Equipment		252	391	391	-	87	228	141	61.8%	391
Transport Assets		4,278	2,725	2,725	-	2,174	1,590	(584)	-36.8%	2,725
Transport Assets		4,278	2,725	2,725	-	2,174	1,590	(584)	-36.8%	2,725
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Depreci	1	132,550	155,041	155,041	30,661	75,979	90,441	14,462	16.0%	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

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	238	22,773	26,885	4,112	15.3%	46,088
Roads Infrastructure		2,790	46,088	46,088	238	22,773	26,885	4,112	15.3%	46,088
Roads		2,790	46,088	46,088	238	22,773	26,885	4,112	15.3%	46,088
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
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	1	2,790	46,088	46,088	238	22,773	26,885	4,112	15.3%	46,088