

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 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 31 JULY 2023				
	2023/2024 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,077,484,189	271,331,837	806,152,352	25%
TOTAL EXPENDITURE	1,212,357,874	781,831,365	430,526,509	64%
CAPITAL EXPENDITURE	244,590,790	10,985,011	233,605,779	4%

Operating revenue generated for the reporting period amount to R271.3 which translate to 29% against the budgeted amount. Year to date expenditure for the same period amount to R781.8 million or 64% of the appropriated budget. Over performance on operating revenue occurred as result of receipts of the equitable shares received in July 2023.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R10.9 million or 4% of allocated budget of R244.5 million.

1.6 Material variances from SDBIP

Operating expenditure performance exceeded the SDBIP target as a result of R737.3 million irrecoverable debt written off as per the Council Resolution No.167/06/2023.

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1.7 Remedial corrective steps

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

Section 2 - In-year budget statement tables

Municipal Budget and Reporting Regulations states that if a municipality does not have any entity, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

If a municipality does have one or more municipal entities, the adjustments budget tables must consist of -

- (a) The tables mentioned above, and
- (b) The tables in the Second Attachment to this Schedule, namely-
 - (i) Table C1 Consolidated Monthly Budget Statement Summary
 - (ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)
 - (iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
 - (iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance (revenue and expenditure)
 - (v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
 - (vi) Table C6 Consolidated Monthly Budget Statement- Financial Position
 - (vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

Supporting information and explanations of trends and anomalies are presented for each table.

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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 - M01 July

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	11,993	11,993	12,877	(884)	-7%	154,525
Service charges	194,663	240,833	240,833	15,216	15,216	20,069	(4,853)	-24%	240,833
Investment revenue	9,716	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	9,716	6,251	6,251	1,103	1,103	521	582	112%	6,251
Other own revenue	635,836	675,875	675,875	243,019	243,019	56,323	186,696	331%	-
Total Revenue (excluding capital transfers and contributions)	974,737	1,077,484	1,077,484	271,332	271,332	89,790	181,542	202%	1,077,484
Employee costs	278,518	296,872	296,872	26,297	26,297	24,740	1,557	-	296,872
Remuneration of Councillors	25,874	27,597	27,597	2,024	2,024	2,300	(276)	-	27,597
Depreciation and amortisation	135,260	155,041	155,041	-	-	12,920	(12,920)	-	155,041
Interest	3,957	5,600	5,600	10	10	467	(456)	-	5,600
Inventory consumed and bulk purchases	178,014	175,155	175,155	2,361	2,361	14,596	(12,235)	-	175,155
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	408,748	552,093	552,093	751,139	751,139	46,008	705,132	1533%	552,093
Total Expenditure	1,030,371	1,212,358	1,212,358	781,831	781,831	101,030	680,801	674%	1,212,358
Surplus/(Deficit)	(55,634)	(134,874)	(134,874)	(510,500)	(510,500)	(11,240)	(499,260)	4442%	(134,874)
Transfers and subsidies - capital (monetary)	217,386	236,841	236,841	-	-	-	-	-	236,841
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	161,752	101,967	101,967	(510,500)	(510,500)	(11,240)	(499,260)	4442%	101,967
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	161,752	101,967	101,967	(510,500)	(510,500)	(11,240)	(499,260)	4442%	101,967
Capital expenditure & funds sources									
Capital expenditure	103,862	244,591	244,591	9,552	9,552	20,383	(10,830)	-53%	244,591
Capital transfers recognised	103,755	236,841	236,841	9,552	9,552	19,737	(10,185)	-52%	236,841
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	106	7,750	7,750	-	-	646	(646)	-100%	7,750
Total sources of capital funds	103,862	244,591	244,591	9,552	9,552	20,383	(10,830)	-53%	244,591
Financial position									
Total current assets	446,403	229,074	229,074	-	(117,442)	-	-	-	229,074
Total non current assets	3,175,331	3,619,431	3,619,431	-	3,184,884	-	-	-	3,619,431
Total current liabilities	375,460	192,126	192,126	-	331,686	-	-	-	192,126
Total non current liabilities	70,065	72,328	72,328	-	70,065	-	-	-	72,328
Community wealth/Equity	3,274,838	3,482,085	3,482,085	-	2,665,690	-	-	-	3,482,085
Cash flows									
Net cash from (used) operating	1,225,297	252,337	252,337	13,117	13,117	21,028	7,911	38%	252,337
Net cash from (used) investing	(182,374)	(244,591)	(244,591)	(9,552)	(9,552)	(20,383)	(10,830)	53%	(244,591)
Net cash from (used) financing	(6,146)	(12,820)	(12,820)	(584)	(584)	(1,068)	(484)	45%	(12,820)
Cash/cash equivalents at the month/year end	1,073,657	63,660	63,660	-	41,806	68,311	26,505	39%	33,752
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	80,926	33,807	33,378	32,230	30,156	25,015	150,666	931,218	1,317,397
Creditors Age Analysis									
Total Creditors	3,771	173	-	-	-	-	-	-	3,944

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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.

2.2 Table C2: Financial Performance (Standard Classification)

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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 - Functional										
<i>Government and administration</i>		536,518	567,889	567,889	255,989	255,989	47,324	208,665	441%	567,889
Executive and council		21,455	22,852	22,852	-	-	1,904	(1,904)	-100%	22,852
Finance and administration		515,063	545,038	545,038	255,989	255,989	45,420	210,569	464%	545,038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5,162	4,000	4,000	122	122	333	(211)	-63%	4,000
Community and social services		797	-	-	9	9	-	9	#DIV/0!	-
Sport and recreation		3,000	-	-	-	-	-	-	-	-
Public safety		1,365	4,000	4,000	113	113	333	(220)	-66%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,230	68,923	68,923	4	4	5,744	(5,740)	-100%	68,923
Planning and development		4,778	8,097	8,097	4	4	675	(671)	-99%	8,097
Road transport		46,452	60,826	60,826	-	-	5,069	(5,069)	-100%	60,826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		599,213	673,513	673,513	15,216	15,216	56,126	(40,910)	-73%	673,513
Energy sources		16,357	8,000	8,000	-	-	667	(667)	-100%	8,000
Water management		442,243	428,759	428,759	13,755	13,755	35,730	(21,975)	-62%	428,759
Waste water management		47,406	130,953	130,953	403	403	10,913	(10,510)	-96%	130,953
Waste management		93,207	105,800	105,800	1,058	1,058	8,817	(7,758)	-88%	105,800
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,192,123	1,314,325	1,314,325	271,332	271,332	109,527	161,805	148%	1,314,325
Expenditure - Functional										
<i>Government and administration</i>		279,347	375,428	375,428	26,614	26,614	31,286	(4,672)	-15%	375,428
Executive and council		84,479	101,393	101,393	9,364	9,364	8,449	915	11%	101,393
Finance and administration		190,136	269,233	269,233	16,797	16,797	22,436	(5,639)	-25%	269,233
Internal audit		4,731	4,802	4,802	453	453	400	53	13%	4,802
<i>Community and public safety</i>		121,883	121,102	121,102	6,847	6,847	10,092	(3,245)	-32%	121,102
Community and social services		24,781	33,814	33,814	1,336	1,336	2,818	(1,482)	-53%	33,814
Sport and recreation		59,346	51,959	51,959	2,663	2,663	4,330	(1,666)	-38%	51,959
Public safety		37,756	35,329	35,329	2,848	2,848	2,944	(96)	-3%	35,329
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77,822	89,084	89,084	2,680	2,680	7,424	(4,743)	-64%	89,084
Planning and development		21,440	29,621	29,621	1,911	1,911	2,468	(558)	-23%	29,621
Road transport		56,382	59,463	59,463	769	769	4,955	(4,186)	-84%	59,463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548,547	623,594	623,594	745,399	745,399	51,966	693,433	1334%	623,594
Energy sources		44,692	38,507	38,507	2,733	2,733	3,209	(476)	-15%	38,507
Water management		410,017	492,993	492,993	619,752	619,752	41,083	578,670	1409%	492,993
Waste water management		45,483	29,949	29,949	13,705	13,705	2,496	11,209	449%	29,949
Waste management		48,354	62,144	62,144	109,208	109,208	5,179	104,029	2009%	62,144
<i>Other</i>		2,772	3,150	3,150	292	292	262	29	11%	3,150
Total Expenditure - Functional	3	1,030,371	1,212,358	1,212,358	781,831	781,831	101,030	680,801	674%	1,212,358
Surplus/ (Deficit) for the year		161,752	101,967	101,967	(510,500)	(510,500)	8,497	(518,997)	-6108%	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) - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	21,455	22,852	22,852	-	-	1,904	(1,904)	-100.0%	22,852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514,634	544,438	544,438	255,868	255,868	45,370	210,498	464.0%	544,438
Vote 04 - Corporate Services		429	600	600	121	121	50	71	141.9%	600
Vote 05 - Community Services		98,369	109,800	109,800	1,181	1,181	9,150	(7,969)	-87.1%	109,800
Vote 06 - Planning & Development		136	-	-	4	4	-	4	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		557,100	636,636	636,636	14,158	14,158	53,053	(38,895)	-73.3%	636,636
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,192,123	1,314,325	1,314,325	271,332	271,332	109,527	161,805	147.7%	1,314,325
Expenditure by Vote										
Vote 01 - Municipal Council	1	72,105	87,446	87,446	8,885	8,885	7,287	1,598	21.9%	87,446
Vote 02 - Office Of The Accounting Officer		22,141	23,610	23,610	1,390	1,390	1,968	(577)	-29.3%	23,610
Vote 03 - Budget And Treasury Office		91,284	158,731	158,731	9,609	9,609	13,228	(3,619)	-27.4%	158,731
Vote 04 - Corporate Services		76,489	86,645	86,645	5,070	5,070	7,220	(2,151)	-29.8%	86,645
Vote 05 - Community Services		183,698	195,701	195,701	117,153	117,153	16,308	100,845	618.4%	195,701
Vote 06 - Planning & Development		20,754	26,906	26,906	2,067	2,067	2,242	(175)	-7.8%	26,906
Vote 07 - Infrastructure & Technical Services		563,900	633,320	633,320	637,657	637,657	52,777	584,880	1108.2%	633,320
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,030,371	1,212,358	1,212,358	781,831	781,831	101,030	680,801	673.9%	1,212,358
Surplus/ (Deficit) for the year	2	161,752	101,967	101,967	(510,500)	(510,500)	8,497	(518,997)	-6108.0%	101,967

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

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Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		178,982	222,520	222,520	13,755	13,755	18,543	(4,788)	-26%	222,520
Service charges - Waste Water Management		3,864	6,036	6,036	403	403	503	(100)	-20%	6,036
Service charges - Waste management		11,817	12,277	12,277	1,058	1,058	1,023	35	3%	12,277
Sale of Goods and Rendering of Services		761	520	520	26	26	43	(17)	-40%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71,462	60,636	60,636	3,706	3,706	5,053	(1,347)	-27%	60,636
Interest from Current and Non Current Assets		9,716	6,251	6,251	1,103	1,103	521	-	-	6,251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	8	8	16	(7)	-47%	188
Licence and permits		336	2,000	2,000	113	113	167	(54)	-32%	2,000
Operational Revenue		1,589	1,205	1,205	122	122	100	21	21%	1,205
Non-Exchange Revenue										
Property rates		124,807	154,525	154,525	11,993	11,993	12,877	(884)	-7%	154,525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,028	2,000	2,000	-	-	167	(167)	-	2,000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537,931	581,763	581,763	235,869	235,869	48,480	187,389	-	581,763
Interest		32,268	27,562	27,562	3,175	3,175	2,297	878	-	27,562
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		24	-	-	-	-	-	-	-	-
Other Gains		0	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		974,737	1,077,484	1,077,484	271,332	271,332	89,790	181,542	202%	1,077,484
Expenditure By Type										
Employee related costs		278,518	296,872	296,872	26,297	26,297	24,740	1,557	6%	296,872
Remuneration of councillors		25,874	27,597	27,597	2,024	2,024	2,300	(276)	-12%	27,597
Bulk purchases - electricity		33,635	25,000	25,000	2,359	2,359	2,083	276	-	25,000
Inventory consumed		144,380	150,155	150,155	2	2	12,513	(12,511)	-	150,155
Debt impairment		-	328,721	328,721	-	-	27,393	(27,393)	-100%	328,721
Depreciation and amortisation		135,260	155,041	155,041	-	-	12,920	(12,920)	-100%	155,041
Interest		3,957	5,600	5,600	10	10	467	(456)	-98%	5,600
Contracted services		145,861	140,090	140,090	5,819	5,819	11,674	(5,855)	-50%	140,090
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		146,904	-	-	737,315	737,315	-	737,315	-	-
Operational costs		115,984	83,281	83,281	8,005	8,005	6,940	1,065	15%	83,281
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,030,371	1,212,358	1,212,358	781,831	781,831	101,030	680,801	674%	1,212,358
Surplus/(Deficit)		(55,634)	(134,874)	(134,874)	(510,500)	(510,500)	(11,240)	(499,260)	0	(134,874)
Transfers and subsidies - capital (monetary allocations)		217,386	236,841	236,841	-	-	-	-	-	236,841
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		161,752	101,967	101,967	(510,500)	(510,500)	(11,240)			101,967
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		161,752	101,967	101,967	(510,500)	(510,500)	(11,240)			101,967
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161,752	101,967	101,967	(510,500)	(510,500)	(11,240)			101,967
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161,752	101,967	101,967	(510,500)	(510,500)	(11,240)			101,967

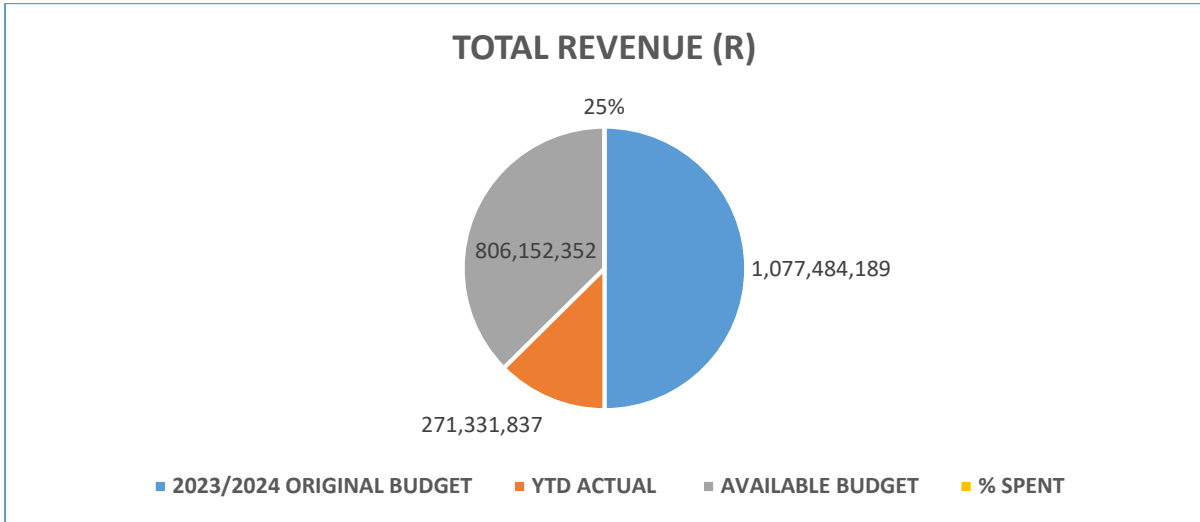
Revenue

- a) Budgeted operating revenue for the 2023/2024 financial year to R1.077 billion.
- b) Year to date operating revenue comprises of own revenue and grants at 13% and 87% respectively. The municipality depends on government grants to fund its operations.
- c) A total of R271.3 million was generated for the first reporting month.
- d) Own revenue is mainly derived from property rates and service charges at R27.2 million or 77% of the total own revenue generated for the month. Low

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

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. An amount of R737 million was written off as irrecoverable, resulting in a reduced debtors' book.

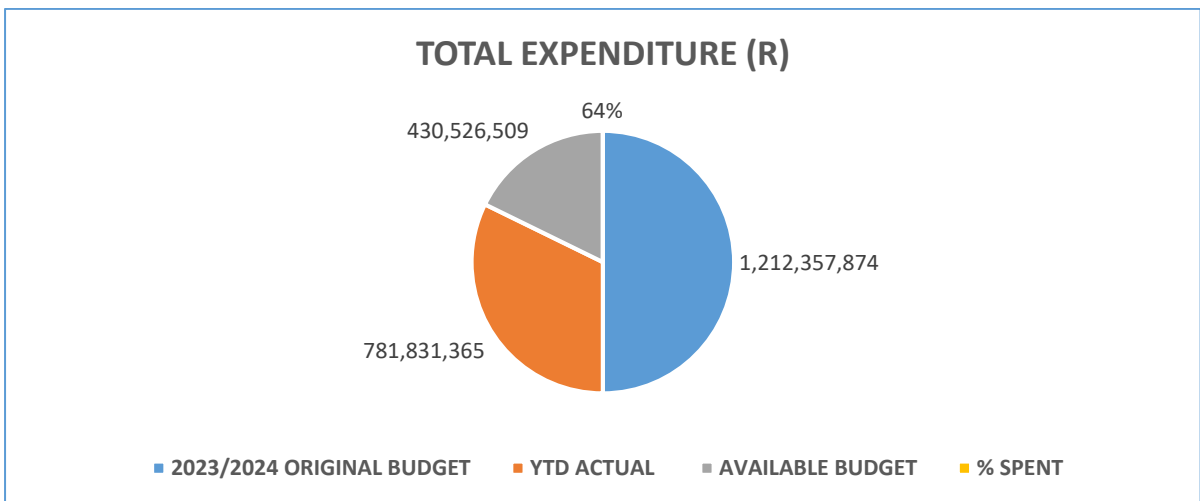
Graphical Illustration of operating revenue against the approved budget



Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R781.8 million, translating to year to date spending of 64% against the budget. Over performance resulted from bad debts written off.
- (b) Contracted Services - The payment for contractors is not fixed, some of the expenses are only paid as and when the service is rendered.

Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

1.5 Table C5: Capital Expenditure by Vote

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

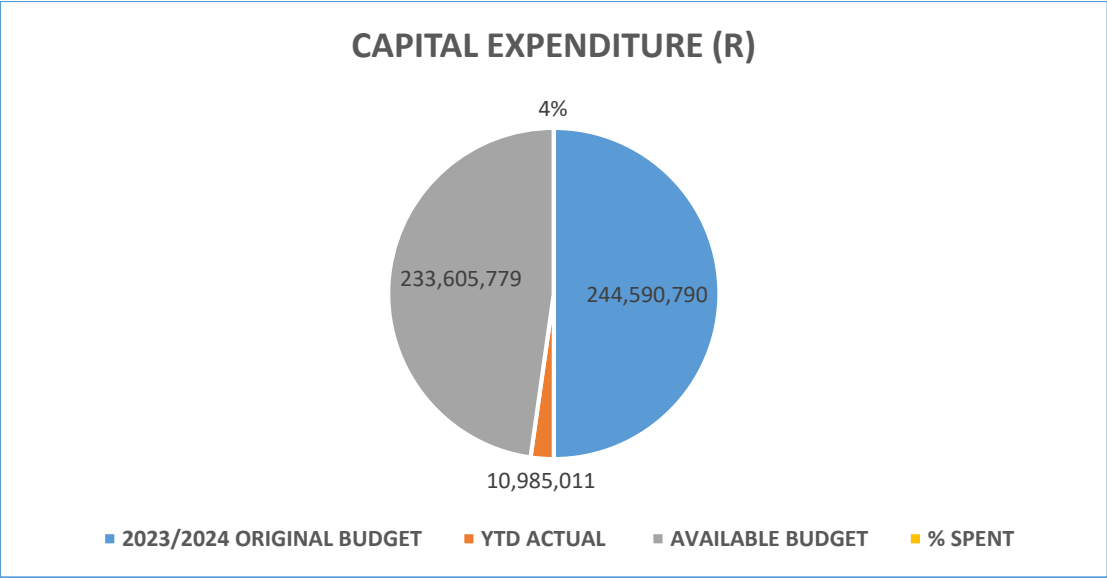
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital Expenditure - Functional Classification										
Governance and administration		106	6,000	6,000	-	-	500	(500)	-100%	6,000
Executive and council										
Finance and administration		106	6,000	6,000	-	-	500	(500)	-100%	6,000
Internal audit										
Community and public safety		2,816	1,750	1,750	-	-	146	(146)	-100%	1,750
Community and social services										
Sport and recreation		2,816	750	750	-	-	63	(63)	-100%	750
Public safety			1,000	1,000	-	-	83	(83)	-100%	1,000
Housing										
Health										
Economic and environmental services		2,790	60,826	60,826	4,340	4,340	5,069	(729)	-14%	60,826
Planning and development										
Road transport		2,790	60,826	60,826	4,340	4,340	5,069	(729)	-14%	60,826
Environmental protection										
Trading services		98,150	176,015	176,015	5,212	5,212	14,668	(9,456)	-64%	176,015
Energy sources			4,000	4,000	-	-	333	(333)	-100%	4,000
Water management		98,150	155,754	155,754	5,212	5,212	12,980	(7,767)	-60%	155,754
Waste water management			10,000	10,000	-	-	833	(833)	-100%	10,000
Waste management			6,261	6,261	-	-	522	(522)	-100%	6,261
Other										
Total Capital Expenditure - Functional Classification	3	103,862	244,591	244,591	9,552	9,552	20,383	(10,830)	-53%	244,591
Funded by:										
National Government		103,755	236,841	236,841	9,552	9,552	19,737	(10,185)	-52%	236,841
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)										
Transfers recognised - capital		103,755	236,841	236,841	9,552	9,552	19,737	(10,185)	-52%	236,841
Borrowing	6									
Internally generated funds		106	7,750	7,750	-	-	646	(646)	-100%	7,750
Total Capital Funding		103,862	244,591	244,591	9,552	9,552	20,383	(10,830)	-53%	244,591

Capital budget for 2023/2024 financial year amount to R244.5 million. Mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported for July 2023 amount to R9.5 million, VAT exclusive. (VAT inclusive amount – R10.9 million).

Spending was incurred on water and roads at 55% and 45% of the expenditure reported for the month, respectively.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

Graphical Illustration of capital expenditure against the approved budget



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

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		38,826	63,040	63,040	250,795	63,040
Trade and other receivables from exchange transactions		66,655	66,260	66,260	(717,510)	66,260
Receivables from non-exchange transactions		171,440	66,260	66,260	176,898	66,260
Current portion of non-current receivables						
Inventory		16,379	14,665	14,665	16,379	14,665
VAT		129,384	12,635	12,635	132,276	12,635
Other current assets		23,720	6,214	6,214	23,720	6,214
Total current assets		446,403	229,074	229,074	(117,442)	229,074
Non current assets						
Investments		-	-	-	-	-
Investment property		150,684	151,438	151,438	150,684	151,438
Property, plant and equipment		3,011,240	3,452,125	3,452,125	3,020,792	3,452,125
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		13,393	15,854	15,854	13,393	15,854
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		3,175,331	3,619,431	3,619,431	3,184,884	3,619,431
TOTAL ASSETS		3,621,735	3,848,505	3,848,505	3,067,441	3,848,505
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8,840	12,820	12,820	8,256	12,820
Consumer deposits		1,677	-	-	1,677	-
Trade and other payables from exchange transactions		211,940	177,266	177,266	212,460	177,266
Trade and other payables from non-exchange transactions		8,156	-	-	28,099	-
Provision		44,849	2,040	2,040	43,817	2,040
VAT		99,998	-	-	37,376	-
Other current liabilities		-	-	-	-	-
Total current liabilities		375,460	192,126	192,126	331,686	192,126
Non current liabilities						
Financial liabilities		34,762	33,895	33,895	34,762	33,895
Provision		35,303	38,433	38,433	35,303	38,433
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		70,065	72,328	72,328	70,065	72,328
TOTAL LIABILITIES		445,525	264,454	264,454	401,751	264,454
NET ASSETS	2	3,176,210	3,584,052	3,584,052	2,665,690	3,584,052
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,274,838	3,482,085	3,482,085	2,665,690	3,482,085
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,274,838	3,482,085	3,482,085	2,665,690	3,482,085

The municipality closed the month with a favourable cash balance.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

1.6 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		99,176	80,353	80,353	4,450	4,450	6,696	(2,246)	-34%	80,353
Service charges		154,774	69,811	69,811	9,215	9,215	5,818	3,397	58%	69,811
Other revenue		589,701	5,913	5,913	(443,536)	(443,536)	493	(444,029)	-90112%	5,913
Transfers and Subsidies - Operational		161,779	581,763	581,763	235,869	235,869	48,480	187,389	387%	581,763
Transfers and Subsidies - Capital		208,558	236,841	236,841	20,000	20,000	19,737	263	1%	236,841
Interest		9,649	6,251	6,251	1,103	1,103	521	582	112%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		1,660	(728,596)	(728,596)	186,017	186,017	(60,716)	(246,733)	406%	(728,596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,225,297	252,337	252,337	13,117	13,117	21,028	7,911	38%	252,337
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		387	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(182,760)	(244,591)	(244,591)	(9,552)	(9,552)	(20,383)	(10,830)	53%	(244,591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(182,374)	(244,591)	(244,591)	(9,552)	(9,552)	(20,383)	(10,830)	53%	(244,591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(6,146)	(12,820)	(12,820)	(584)	(584)	(1,068)	(484)	45%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6,146)	(12,820)	(12,820)	(584)	(584)	(1,068)	(484)	45%	(12,820)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1,036,777	(5,074)	(5,074)	2,980	2,980	(423)			(5,074)
Cash/cash equivalents at month/year end:		36,880	68,734	68,734	211,969	38,826	68,734			38,826
Cash/cash equivalents at month/year end:		1,073,657	63,660	63,660		41,806	68,311			33,752

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

The Municipality noted the following challenges:

The opening balance and other revenue will be investigated and be corrected in the following month.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.2%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	6.4%	6.4%	10.6%	6.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	118.9%	119.2%	119.2%	-35.4%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.3%	32.8%	32.8%	75.6%	32.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.9%	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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28.6%	27.6%	27.6%	9.7%	27.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		12.3%	10.6%	10.6%	1.8%	10.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.3%	14.9%	14.9%	0.0%	3.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

Section 4 – Aged Debtors’ Analysis

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

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2023/24									Total	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					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	35,431	18,382	18,195	18,824	18,112	13,108	85,321	379,383	586,755	514,747	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	26,266	9,808	9,668	7,897	6,776	6,624	37,529	335,872	440,440	394,698	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	889	411	392	357	368	330	1,926	4,584	9,257	7,565	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,324	1,109	1,108	1,105	1,104	1,100	4,949	10,238	23,037	18,496	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	15,849	3,994	3,909	3,831	3,699	3,672	20,466	171,615	227,034	203,282	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	167	102	107	216	99	180	476	29,526	30,873	30,496	-	-	
Total By Income Source	2000	80,926	33,807	33,378	32,230	30,156	25,015	150,666	931,218	1,317,397	1,169,285	-	-	
2022/23 - totals only		78930885	38003178	40025529	33622960	33475193	37216405	215565292	#####	1,855,690	1,698,730	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	16,299	6,980	6,897	6,623	6,396	6,246	36,943	255,973	342,357	312,181	-	-	
Commercial	2300	24,747	11,640	11,271	9,947	9,395	4,423	32,515	244,367	348,305	300,647	-	-	
Households	2400	39,720	15,086	15,104	15,445	14,268	14,167	80,739	425,380	619,908	549,999	-	-	
Other	2500	160	101	106	214	97	179	470	5,498	6,826	6,459	-	-	
Total By Customer Group	2600	80,926	33,807	33,378	32,230	30,156	25,015	150,666	931,218	1,317,397	1,169,285	-	-	

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 R1.3 billion. Of the total balance, 88% is older than 90 days, rendering it difficult to collect. It must be noted that the debtors’ book balance has decreased by R737 million from the R2 billion reported in June 2023.

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

Section 5 - Aged Creditors Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

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	3,771	173	-	-	-	-	-	-	-	3,944	1,210
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,771	173	-	-	-	-	-	-	-	3,944	1,210

The creditors balance for July 2023 amount to R3.9 million of which 95% or R3.7 million is current (30 days). Total creditors is only payable to trade creditors.

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

Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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 2022/2023							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2023	CHARGES		CAPITALIZED		31/07/2023
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	166,000,000.00	724,668.45	0.00	171,885,577.16
2062250801	12 MONTHS CEDEED ESCOM	424,009.97		0.00	0.00		455,541.79
228810957(004)	CALL - MIG STANDARD BANK	10,683,660.31	0.00	43,934,000.00	182,600.45	9,733,577.00	45,066,683.76
228810957(003)	CALL WSIG GRANT	11,690,577.14		20,000,000.00	96,783.31	538,735.00	31,248,625.45
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	32,903.77	0.00	4,875,595.61
BALANCE		32,801,847.97		229,934,000.00	1,036,955.98	10,272,312.00	253,532,023.77

An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system (TRU). It must however be noted that the attached investment balance reconciles with the balance reflected on C6, i.e. financial position. The municipality is currently working on addressing the challenge as per the Road Map.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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 - M01 July

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	235,869	235,869	48,480	187,389	386.5%	581,763
Energy Efficiency and Demand Side Management Grant		350	4,000	4,000	-	-	333	(333)	-100.0%	4,000
Equitable Share		528,602	566,087	566,087	235,869	235,869	47,174	188,695	400.0%	566,087
Expanded Public Works Programme Integrated Grant		1,652	1,629	1,629	-	-	136	(136)	-100.0%	1,629
Local Government Financial Management Grant		1,950	1,950	1,950	-	-	163	(163)	-100.0%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4,642	8,097	8,097	-	-	675	(675)	-100.0%	8,097
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		735	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	537,931	581,763	581,763	235,869	235,869	48,480	187,389	386.5%	581,763
Capital Transfers and Grants										
National Government:		217,144	236,841	236,841	-	-	19,737	(19,737)	-100.0%	236,841
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157,450	171,841	171,841	-	-	14,320	(14,320)	-100.0%	171,841
Water Services Infrastructure Grant		59,694	65,000	65,000	-	-	5,417	(5,417)	-100.0%	65,000
Provincial Government:		242	-	-	-	-	-	-	-	-
Infrastructure Grant		242	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	217,386	236,841	236,841	-	-	19,737	(19,737)	-100.0%	236,841
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755,317	818,604	818,604	235,869	235,869	68,217	167,652	245.8%	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;

MOSES KOTANE										
GRANTS SUMMARY 2023/2024										
Water Services										
Grants Summary	Equitable Share	MIG	MIG PMU	FMG	Infrastructure Gra	EPWP	Library	EEDS	Total	
Opening balance										
July	235,869,000.00	43,934,000.00			20,000,000.00					299,803,000.00
Total	235,869,000.00	43,934,000.00	-	-	20,000,000.00	-	-	-	-	299,803,000.00

Grants Received for July 2023 are as follows;

1. Equitable shares – R235.8 million.

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2. Municipal Infrastructure Grant – R43.9 million.
3. Water Service Infrastructure Grant R20 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 - M01 July

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:		4,163	581,763	581,763	7,896	7,896	48,480	(40,585)	-83.7%	581,763
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	-	-	333	(333)	-100.0%	4,000
Equitable Share		176	566,087	566,087	7,764	7,764	47,174	(39,410)	-83.5%	566,087
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	-	-	136	(136)	-100.0%	1,629
Local Government Financial Management Grant		1,780	1,950	1,950	132	132	163	(31)	-18.9%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	8,097	-	-	675	(675)	-100.0%	8,097
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4,163	581,763	581,763	7,896	7,896	48,480	(40,585)	-83.7%	581,763
Capital expenditure of Transfers and Grants										
National Government:		103,755	236,841	236,841	9,552	9,552	19,737	(10,185)	-51.6%	236,841
Municipal Infrastructure Grant		52,662	171,841	171,841	9,084	9,084	14,320	(5,236)	-36.6%	171,841
Water Services Infrastructure Grant		51,094	65,000	65,000	468	468	5,417	(4,948)	-91.4%	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		103,755	236,841	236,841	9,552	9,552	19,737	(10,185)	-51.6%	236,841
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,918	818,604	818,604	17,448	17,448	68,217	(50,769)	-74.4%	818,604

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,163	581,763	581,763	7,896	7,896	48,480	(40,585)	-83.7%	581,763
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	-	-	333	(333)	-100.0%	4,000
Equitable Share		176	566,087	566,087	7,764	7,764	47,174	(39,410)	-83.5%	566,087
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	-	-	136	(136)	-100.0%	1,629
Local Government Financial Management Grant		1,780	1,950	1,950	132	132	163	(31)	-18.9%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	8,097	-	-	675	(675)	-100.0%	8,097
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4,163	581,763	581,763	7,896	7,896	48,480	(40,585)	-83.7%	581,763
Capital expenditure of Transfers and Grants										
National Government:		103,755	236,841	236,841	9,552	9,552	19,737	(10,185)	-51.6%	236,841
Municipal Infrastructure Grant		52,662	171,841	171,841	9,084	9,084	14,320	(5,236)	-36.6%	171,841
Water Services Infrastructure Grant		51,094	65,000	65,000	468	468	5,417	(4,948)	-91.4%	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		103,755	236,841	236,841	9,552	9,552	19,737	(10,185)	-51.6%	236,841
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,918	818,604	818,604	17,448	17,448	68,217	(50,769)	-74.4%	818,604

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

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

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	1,679	1,679	1,934	(256)	-13%	23,211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,017	3,174	3,174	245	245	264	(20)	-8%	3,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,170	1,211	1,211	101	101	101	(0)	0%	1,211
Sub Total - Councillors		25,874	27,597	27,597	2,024	2,024	2,300	(276)	-12%	27,597
% increase	4		6.7%	6.7%						6.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,811	9,559	9,559	355	355	797	(442)	-55%	9,559
Pension and UIF Contributions		142	683	683	-	-	57	(57)	-100%	683
Medical Aid Contributions		36	114	114	-	-	9	(9)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	-	31	(31)	-100%	367
Motor Vehicle Allowance		556	1,225	1,225	22	22	102	(80)	-78%	1,225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,736	11,949	11,949	377	377	996	(619)	-62%	11,949
% increase	4		152.3%	152.3%						152.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		304,392	324,469	324,469	28,321	28,321	27,039	1,281	5%	324,469
% increase	4		6.6%	6.6%						6.6%
TOTAL MANAGERS AND STAFF		278,518	296,872	296,872	26,297	26,297	24,740	1,557	6%	296,872

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

Expenditure and budgeted expenditure on -

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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 - M01 July

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousands	1																
Cash Receipts By Source																	
Property rates		4,450	6,696	6,696	6,696	6,696	6,696	6,696	6,696	6,696	6,696	6,696	8,942	80,353	84,290	88,252	
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water revenue		9,141	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	1,975	66,693	70,022	73,318	
Service charges - Waste Water Management		32	151	151	151	151	151	151	151	151	151	151	270	1,811	1,900	1,989	
Service charges - Waste Management		42	109	109	109	109	109	109	109	109	109	109	176	1,308	1,372	1,436	
Rental of facilities and equipment		8	16	16	16	16	16	16	16	16	16	16	23	188	197	206	
Interest earned - external investments		1,103	521	521	521	521	521	521	521	521	521	521	(61)	6,251	6,582	6,931	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfaits		36	167	167	167	167	167	167	167	167	167	167	297	2,000	2,000	2,094	
Licences and permits		113	167	167	167	167	167	167	167	167	167	167	220	2,000	2,092	2,184	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		235,869	48,480	48,480	48,480	48,480	48,480	48,480	48,480	48,480	48,480	48,480	(138,908)	581,763	620,092	621,835	
Other revenue		(443,693)	144	144	144	144	144	144	144	144	144	144	443,981	1,725	1,870	32,529	
Cash Receipts by Source		(194,011)	61,471	61,471	61,471	61,471	61,471	61,471	61,471	61,471	61,471	61,471	316,953	737,653	783,640	823,637	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,000	19,737	19,737	19,737	19,737	19,737	19,737	19,737	19,737	19,737	19,737	19,473	236,841	269,956	282,412	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		(174,011)	81,208	81,208	81,208	81,208	81,208	81,208	81,208	81,208	81,208	81,208	336,427	974,494	1,053,596	1,106,049	
Cash Payments by Type																	
Employee related costs		(17)	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	24,739	49,496	296,872	309,546	322,613	
Remuneration of councillors		(24)	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	4,624	27,597	28,949	30,309	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		3,669	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	498	25,000	26,225	27,458	
Acquisitions - water & other inventory		22,966	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833	(1,299)	130,000	136,370	142,779	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		(212,610)	20,761	20,761	20,761	20,761	20,761	20,761	20,761	20,761	20,761	20,761	254,131	249,127	263,439	270,605	
Cash Payments by Type		(186,017)	60,716	60,716	60,716	60,716	60,716	60,716	60,716	60,716	60,716	60,716	307,449	728,596	764,529	793,764	
Other Cash Flows/Payments by Type																	
Capital assets		9,552	20,383	20,383	20,383	20,383	20,383	20,383	20,383	20,383	20,383	20,383	31,213	244,591	269,956	282,412	
Repayment of borrowing		584	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,552	12,820	13,027	13,510	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		(175,880)	82,167	82,167	82,167	82,167	82,167	82,167	82,167	82,167	82,167	82,167	340,214	806,006	1,047,514	1,089,686	
NET INCREASE/(DECREASE) IN CASH HELD		1,869	(959)	(959)	(959)	(959)	(959)	(959)	(959)	(959)	(959)	(959)	(3,788)	(11,513)	6,084	16,363	
Cash/cash equivalents at the month/year beginning:		38,826	40,695	39,735	38,776	37,816	36,857	35,898	34,938	33,979	33,019	32,060	31,101	38,826	27,313	33,397	
Cash/cash equivalents at the month/year end:		40,695	39,735	38,776	37,816	36,857	35,898	34,938	33,979	33,019	32,060	31,101	27,313	27,313	33,397	49,761	

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue Irrecoverable Debts	737,315	Irrecoverable debt written off by Council	The budget will be adjusted in February 2024 to accommodate the write off.
2	Expenditure By Type Variances was Not Calculated			
3	Capital Expenditure Variances was Not Calculated			
4	Financial Position Variances was Not Calculated			
5	Cash Flow Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Section 10: Capital Programme Performance

10. Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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	-	-	40,765	40,765	100.0%	0%
September	13,266	20,383	20,383	-	-	61,148	61,148	100.0%	0%
October	4,596	20,383	20,383	-	-	81,530	81,530	100.0%	0%
November	23,413	20,383	20,383	-	-	101,913	101,913	100.0%	0%
December	22,574	20,383	20,383	-	-	122,295	122,295	100.0%	0%
January	10,035	20,383	20,383	-	-	142,678	142,678	100.0%	0%
February	18,590	20,383	20,383	-	-	163,061	163,061	100.0%	0%
March	24,580	20,383	20,383	-	-	183,443	183,443	100.0%	0%
April	12,525	20,383	20,383	-	-	203,826	203,826	100.0%	-
May	25,837	20,383	20,383	-	-	224,208	224,208	100.0%	-
June	(60,057)	20,382	20,382	-	-	244,591	244,591	100.0%	-
Total Capital expenditure	106,104	244,591	244,591	9,552					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

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		98,150	171,460	171,460	5,212	5,212	14,288	9,076	63.5%	171,460
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	14,738	14,738	-	-	1,228	1,228	100.0%	14,738
Drainage Collection		-	14,738	14,738	-	-	1,228	1,228	100.0%	14,738
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4,000	4,000	-	-	333	333	100.0%	4,000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	4,000	4,000	-	-	333	333	100.0%	4,000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		98,150	136,461	136,461	5,212	5,212	11,372	6,160	54.2%	136,461
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		4,157	17,000	17,000	-	-	1,417	1,417	100.0%	17,000
Bulk Mains		12,484	14,702	14,702	468	468	1,225	757	61.8%	14,702
Distribution		81,510	102,560	102,560	4,744	4,744	8,547	3,803	44.5%	102,560
Distribution Points		-	2,200	2,200	-	-	183	183	100.0%	2,200
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	10,000	10,000	-	-	833	833	100.0%	10,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	10,000	10,000	-	-	833	833	100.0%	10,000
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	6,261	6,261	-	-	522	522	100.0%	6,261
Landfill Sites		-	6,261	6,261	-	-	522	522	100.0%	6,261
Furniture and Office Equipment		-	3,500	3,500	-	-	292	292	100.0%	3,500
Furniture and Office Equipment		-	3,500	3,500	-	-	292	292	100.0%	3,500
Machinery and Equipment		-	750	750	-	-	63	63	100.0%	750
Machinery and Equipment		-	750	750	-	-	63	63	100.0%	750
Total Capital Expenditure on new assets	1	98,150	175,710	175,710	5,212	5,212	14,643	9,430	64.4%	175,710

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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 -

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	-	-	1,608	1,608	100.0%	19,293
Water Supply Infrastructure		-	19,293	19,293	-	-	1,608	1,608	100.0%	19,293
Dams and Weirs							-	-		
Boreholes		-	19,293	19,293	-	-	1,608	1,608	100.0%	19,293
Reservoirs							-	-		
Community Assets		2,816	1,000	1,000	-	-	83	83	100.0%	1,000
Community Facilities		2,816	1,000	1,000	-	-	83	83	100.0%	1,000
Halls		2,816	-	-	-	-	-	-		-
Centres							-	-		
Crèches							-	-		
Clinics/Care Centres							-	-		
Fire/Ambulance Stations							-	-		
Testing Stations		-	1,000	1,000	-	-	83	83	100.0%	1,000
Intangible Assets		106	2,500	2,500	-	-	208	208	100.0%	2,500
Servitudes							-	-		
Licences and Rights		106	2,500	2,500	-	-	208	208	100.0%	2,500
Water Rights							-	-		
Effluent Licenses							-	-		
Solid Waste Licenses							-	-		
Computer Software and Applications		106	2,500	2,500	-	-	208	208	100.0%	2,500
Total Capital Expenditure on renewal of existing assets	1	2,922	22,793	22,793	-	-	1,899	1,899	100.0%	22,793

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

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		37,417	23,800	23,800	950	950	1,983	1,033	52.1%	23,800
Roads Infrastructure		1,640	5,200	5,200	-	-	433	433	100.0%	5,200
Roads		1,640	5,000	5,000	-	-	417	417	100.0%	5,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	200	200	-	-	17	17	100.0%	200
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,314	4,200	4,200	-	-	350	350	100.0%	4,200
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2,314	4,200	4,200	-	-	350	350	100.0%	4,200
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		324	1,000	1,000	-	-	83	83	100.0%	1,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		324	1,000	1,000	-	-	83	83	100.0%	1,000
Pump Stations		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		33,139	13,400	13,400	950	950	1,117	166	14.9%	13,400
Landfill Sites		33,139	13,400	13,400	950	950	1,117	166	14.9%	13,400
Community Assets		37	255	255	-	-	21	21	100.0%	255
Community Facilities		-	5	5	-	-	0	0	100.0%	5
Sport and Recreation Facilities		37	250	250	-	-	21	21	100.0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		37	250	250	-	-	21	21	100.0%	250
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		3,040	3,800	3,800	148	148	317	169	53.4%	3,800
Operational Buildings		3,040	3,800	3,800	148	148	317	169	53.4%	3,800
Municipal Offices		3,040	3,800	3,800	148	148	317	169	53.4%	3,800
Intangible Assets		-	2,000	2,000	591	591	167	(424)	-254.4%	2,000
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	2,000	2,000	591	591	167	(424)	-254.4%	2,000
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	2,000	2,000	591	591	167	(424)	-254.4%	2,000
Transport Assets		19,582	27,250	27,250	797	797	2,271	1,474	64.9%	27,250
Transport Assets		19,582	27,250	27,250	797	797	2,271	1,474	64.9%	27,250
Total Repairs and Maintenance Expenditure	1	60,094	57,155	57,155	2,485	2,485	4,763	2,278	47.8%	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 - M01 July

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		100,609	116,323	116,323	-	-	9,694	9,694	100.0%	116,323
Roads Infrastructure		33,096	37,499	37,499	-	-	3,125	3,125	100.0%	37,499
Roads		33,096	37,499	37,499	-	-	3,125	3,125	100.0%	37,499
Storm water Infrastructure		4,343	5,058	5,058	-	-	422	422	100.0%	5,058
Drainage Collection		4,343	5,058	5,058	-	-	422	422	100.0%	5,058
Electrical Infrastructure		3,464	4,206	4,206	-	-	351	351	100.0%	4,206
Power Plants		3,464	4,206	4,206	-	-	351	351	100.0%	4,206
Water Supply Infrastructure		55,897	65,312	65,312	-	-	5,443	5,443	100.0%	65,312
Water Supply Infrastructure		55,897	65,312	65,312	-	-	5,443	5,443	100.0%	65,312
Sanitation Infrastructure		2,816	3,246	3,246	-	-	271	271	100.0%	3,246
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,816	3,246	3,246	-	-	271	271	100.0%	3,246
Solid Waste Infrastructure		993	1,001	1,001	-	-	83	83	100.0%	1,001
Landfill Sites		993	1,001	1,001	-	-	83	83	100.0%	1,001
Community Assets		18,268	17,300	17,300	-	-	1,442	1,442	100.0%	17,300
Community Facilities		18,268	17,300	17,300	-	-	1,442	1,442	100.0%	17,300
Halls		15,364	15,452	15,452	-	-	1,288	1,288	100.0%	15,452
Centres		2,904	1,848	1,848	-	-	154	154	100.0%	1,848
Other assets		6,260	7,148	7,148	-	-	596	596	100.0%	7,148
Operational Buildings		6,260	7,148	7,148	-	-	596	596	100.0%	7,148
Municipal Offices		6,260	7,148	7,148	-	-	596	596	100.0%	7,148
Intangible Assets		2,579	5,975	5,975	-	-	498	498	100.0%	5,975
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,579	5,975	5,975	-	-	498	498	100.0%	5,975
Computer Software and Applications		2,579	5,975	5,975	-	-	498	498	100.0%	5,975
Furniture and Office Equipment		4,239	5,178	5,178	-	-	432	432	100.0%	5,178
Furniture and Office Equipment		4,239	5,178	5,178	-	-	432	432	100.0%	5,178
Machinery and Equipment		323	391	391	-	-	33	33	100.0%	391
Machinery and Equipment		323	391	391	-	-	33	33	100.0%	391
Transport Assets		2,982	2,725	2,725	-	-	227	227	100.0%	2,725
Transport Assets		2,982	2,725	2,725	-	-	227	227	100.0%	2,725
Total Depreciation	1	135,260	155,041	155,041	-	-	12,920	12,920	100.0%	155,041

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2023

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	4,340	4,340	3,841	(499)	-13.0%	46,088
Roads Infrastructure		2,790	46,088	46,088	4,340	4,340	3,841	(499)	-13.0%	46,088
Roads		2,790	46,088	46,088	4,340	4,340	3,841	(499)	-13.0%	46,088
Total Capital Expenditure on upgrading of existing assets	1	2,790	46,088	46,088	4,340	4,340	3,841	(499)	-13.0%	46,088