

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT NOVEMBER 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 30 NOVEMBER 2023				
	2023/2024 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,077,484,189	425,646,898	651,837,291	40%
TOTAL EXPENDITURE	1,212,357,874	1,131,853,526	80,504,348	93%
CAPITAL EXPENDITURE	244,590,790	94,900,589	149,690,201	39%

Operating revenue generated for the reporting period amount to R425,6 million which translate to 40% against the budgeted amount. Year to date expenditure for the same period amount to R1.1 billion or 93% 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 R94.9 million or 39% 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 - M05 November

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	12,635	61,950	64,386	(2,435)	-4%	154,525
Service charges	194,662	240,833	240,833	16,374	81,413	100,347	(18,934)	-19%	240,833
Investment revenue	9,745	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	9,745	6,251	6,251	636	5,592	2,605	2,987	115%	6,251
Other own revenue	636,045	675,875	675,875	7,473	276,691	281,614	(4,923)	-2%	-
Total Revenue (excluding capital transfers and contributions)	975,004	1,077,484	1,077,484	37,118	425,647	448,952	(23,305)	-5%	1,077,484
Employee costs	283,415	296,872	296,872	24,953	125,230	123,698	1,533		296,872
Remuneration of Councillors	25,874	27,597	27,597	1,744	9,678	11,499	(1,821)		27,597
Depreciation and amortisation	132,550	155,041	155,041	-	45,318	64,601	(19,282)		155,041
Interest	5,619	5,600	5,600	-	25	2,333	(2,308)		5,600
Inventory consumed and bulk purchases	177,046	175,155	175,155	2,943	52,473	72,981	(20,509)		175,155
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	419,178	552,093	552,093	21,750	899,129	230,039	669,090	291%	552,093
Total Expenditure	1,043,682	1,212,358	1,212,358	51,390	1,131,854	505,150	626,703	124%	1,212,358
Surplus/(Deficit)	(68,678)	(134,874)	(134,874)	(14,272)	(706,207)	(56,199)	(650,008)	1157%	(134,874)
Transfers and subsidies - capital (monetary)	217,386	236,841	236,841	-	64,167	-	###	#DIV/0!	236,841
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	148,708	101,967	101,967	(14,272)	(642,040)	(56,199)	(585,841)	1042%	101,967
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	148,708	101,967	101,967	(14,272)	(642,040)	(56,199)	(585,841)	1042%	101,967
Capital expenditure & funds sources									
Capital expenditure	8,803	244,591	244,591	26,539	82,615	101,913	(19,298)	-19%	244,591
Capital transfers recognised	8,697	236,841	236,841	26,539	82,401	98,684	(16,282)	-16%	236,841
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7,750	7,750	-	213	3,229	(3,016)	-93%	7,750
Total sources of capital funds	8,803	244,591	244,591	26,539	82,615	101,913	(19,298)	-19%	244,591
Financial position									
Total current assets	2,315,211	229,074	229,074		(320,004)				229,074
Total non current assets	3,152,582	3,619,431	3,619,431		3,189,879				3,619,431
Total current liabilities	378,290	192,126	192,126		286,225				192,126
Total non current liabilities	70,749	72,328	72,328		70,749				72,328
Community wealth/Equity	3,266,622	3,482,085	3,482,085		2,512,900				3,482,085
Cash flows									
Net cash from (used) operating	1,229,699	252,337	252,337	23,785	396,234	105,140	(291,093)	-277%	252,337
Net cash from (used) investing	(8,817)	(244,591)	(244,591)	(26,539)	(82,615)	(101,913)	(19,298)	19%	(244,591)
Net cash from (used) financing	(5,813)	(12,820)	(12,820)	0	(807)	(5,342)	(4,535)	85%	(12,820)
Cash/cash equivalents at the month/year end	1,251,950	63,660	63,660	-	351,668	66,620	(285,048)	-428%	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	79,308	38,222	34,588	33,983	40,080	29,433	153,478	927,496	1,336,589
Creditors Age Analysis									
Total Creditors	7,020	2,171	237	-	-	-	-	-	9,427

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2023

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

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

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

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

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	20,623	337,205	236,620	100,585	43%	567,889
Executive and council		21,455	22,852	22,852	-	(1,957)	9,521	(11,478)	-121%	22,852
Finance and administration		514,517	545,038	545,038	20,623	339,162	227,099	112,063	49%	545,038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23,827	4,000	4,000	80	366	1,667	(1,301)	-78%	4,000
Community and social services		1,612	-	-	(0)	(93)	-	(93)	#DIV/0!	-
Sport and recreation		20,851	-	-	-	-	-	-	-	-
Public safety		1,365	4,000	4,000	81	459	1,667	(1,208)	-72%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,230	68,923	68,923	40	17,377	28,718	(11,341)	-39%	68,923
Planning and development		4,778	8,097	8,097	40	1,670	3,374	(1,704)	-50%	8,097
Road transport		46,452	60,826	60,826	-	15,706	25,344	(9,638)	-38%	60,826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581,362	673,513	673,513	16,374	134,866	280,630	(145,764)	-52%	673,513
Energy sources		16,357	8,000	8,000	-	3,367	3,333	34	1%	8,000
Water management		424,392	428,759	428,759	14,973	124,196	178,650	(54,454)	-30%	428,759
Waste water management		47,406	130,953	130,953	350	2,004	54,564	(52,560)	-96%	130,953
Waste management		93,207	105,800	105,800	1,052	5,299	44,083	(38,785)	-88%	105,800
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,192,390	1,314,325	1,314,325	37,118	489,814	547,635	(57,821)	-11%	1,314,325
Expenditure - Functional										
<i>Governance and administration</i>		289,665	375,428	375,428	24,663	180,597	156,429	24,168	15%	375,428
Executive and council		84,311	101,393	101,393	8,955	38,533	42,247	(3,714)	-9%	101,393
Finance and administration		200,450	269,233	269,233	15,250	139,821	112,181	27,640	25%	269,233
Internal audit		4,903	4,802	4,802	457	2,243	2,001	243	12%	4,802
<i>Community and public safety</i>		125,021	121,102	121,102	5,203	43,983	50,459	(6,477)	-13%	121,102
Community and social services		26,539	33,814	33,814	1,102	9,702	14,089	(4,387)	-31%	33,814
Sport and recreation		60,726	51,959	51,959	3,072	20,778	21,649	(871)	-4%	51,959
Public safety		37,756	35,329	35,329	1,029	13,502	14,721	(1,219)	-8%	35,329
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77,589	89,084	89,084	3,252	26,122	37,118	(10,997)	-30%	89,084
Planning and development		21,391	29,621	29,621	1,919	9,701	12,342	(2,641)	-21%	29,621
Road transport		56,199	59,463	59,463	1,333	16,421	24,776	(8,355)	-34%	59,463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548,634	623,594	623,594	18,030	879,865	259,831	620,034	239%	623,594
Energy sources		43,171	38,507	38,507	4,340	20,505	16,045	4,460	28%	38,507
Water management		402,470	492,993	492,993	8,908	714,392	205,414	508,978	248%	492,993
Waste water management		55,609	29,949	29,949	1,596	21,231	12,479	8,752	70%	29,949
Waste management		47,385	62,144	62,144	3,186	123,738	25,894	97,845	378%	62,144
<i>Other</i>		2,772	3,150	3,150	241	1,286	1,312	(26)	-2%	3,150
Total Expenditure - Functional	3	1,043,682	1,212,358	1,212,358	51,390	1,131,854	505,150	626,703	124%	1,212,358
Surplus/ (Deficit) for the year		148,708	101,967	101,967	(14,272)	(642,040)	42,485	(684,525)	-1611%	101,967

2.3 Table C3: Monthly Budget Statement-Financial Performance

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2023

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	-	(1,957)	9,521	(11,478)	-120.5%	22,852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514,088	544,438	544,438	20,623	339,041	226,849	112,192	49.5%	544,438
Vote 04 - Corporate Services		429	600	600	-	121	250	(129)	-51.6%	600
Vote 05 - Community Services		117,034	109,800	109,800	1,132	5,665	45,750	(40,085)	-87.6%	109,800
Vote 06 - Planning & Development		136	-	-	40	133	-	133	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539,249	636,636	636,636	15,323	146,811	265,265	(118,454)	-44.7%	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	37,118	489,814	547,635	(57,821)	-10.6%	1,314,325
Expenditure by Vote										
Vote 01 - Municipal Council	1	71,931	87,446	87,446	6,018	31,973	36,436	(4,463)	-12.3%	87,446
Vote 02 - Office Of The Accounting Officer		22,319	23,610	23,610	3,806	11,003	9,838	1,166	11.8%	23,610
Vote 03 - Budget And Treasury Office		95,828	158,731	158,731	6,253	95,354	66,138	29,217	44.2%	158,731
Vote 04 - Corporate Services		80,922	86,645	86,645	6,415	30,105	36,102	(5,997)	-16.6%	86,645
Vote 05 - Community Services		187,203	195,701	195,701	10,289	178,030	81,542	96,488	118.3%	195,701
Vote 06 - Planning & Development		20,725	26,906	26,906	1,752	9,155	11,211	(2,056)	-18.3%	26,906
Vote 07 - Infrastructure & Technical Services		564,753	633,320	633,320	16,855	776,234	263,883	512,350	194.2%	633,320
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,043,682	1,212,358	1,212,358	51,390	1,131,854	505,150	626,703	124.1%	1,212,358
Surplus/ (Deficit) for the year	2	148,708	101,967	101,967	(14,272)	(642,040)	42,485	(684,525)	-1611.2%	101,967

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

2.5 Table C4: Financial Performance (Revenue & Expenditure)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2023

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		-	-	-	-	(2,479)	(0)	(2,479)	#####	-
Service charges - Water		178,981	222,520	222,520	14,973	76,589	92,717	(16,128)	-17%	222,520
Service charges - Waste Water Management		3,864	6,036	6,036	350	2,004	2,515	(511)	-20%	6,036
Service charges - Waste management		11,817	12,277	12,277	1,052	5,299	5,115	184	4%	12,277
Sale of Goods and Rendering of Services		761	520	520	103	411	217	194	90%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71,462	60,636	60,636	4,001	19,280	25,265	(5,985)	-24%	60,636
Interest from Current and Non Current Assets		9,745	6,251	6,251	636	5,592	2,605	-	-	6,251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	9	51	78	(27)	-35%	188
Licence and permits		336	2,000	2,000	81	459	833	(374)	-45%	2,000
Operational Revenue		1,014	1,205	1,205	341	917	502	415	83%	1,205
Non-Exchange Revenue										
Property rates		124,807	154,525	154,525	12,635	61,950	64,386	(2,435)	-4%	154,525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,028	2,000	2,000	-	-	833	(833)	-	2,000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537,931	581,763	581,763	(10)	240,624	242,401	(1,778)	-	581,763
Interest		32,268	27,562	27,562	2,948	14,950	11,484	3,466	-	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	37,118	425,647	448,952	(23,305)	-5%	1,077,484
Expenditure By Type										
Employee related costs		283,415	296,872	296,872	24,953	125,230	123,698	1,533	1%	296,872
Remuneration of councillors		25,874	27,597	27,597	1,744	9,678	11,499	(1,821)	-16%	27,597
Bulk purchases - electricity		33,007	25,000	25,000	2,549	13,489	10,417	3,073	-	25,000
Inventory consumed		144,039	150,155	150,155	394	38,983	62,565	(23,581)	-	150,155
Debt impairment		-	328,721	328,721	-	-	136,967	(136,967)	-100%	328,721
Depreciation and amortisation		132,550	155,041	155,041	-	45,318	64,601	(19,282)	-30%	155,041
Interest		5,619	5,600	5,600	-	25	2,333	(2,308)	-99%	5,600
Contracted services		136,096	140,090	140,090	11,969	55,553	58,371	(2,818)	-5%	140,090
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147,426	-	-	-	806,557	-	806,557	-	-
Operational costs		116,715	83,281	83,281	9,781	37,018	34,701	2,317	7%	83,281
Losses on Disposal of Assets		18,942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,043,682	1,212,358	1,212,358	51,390	1,131,854	505,150	626,703	124%	1,212,358
Surplus/(Deficit)		(68,678)	(134,874)	(134,874)	(14,272)	(706,207)	(56,199)	(650,008)	0	(134,874)
Transfers and subsidies - capital (monetary allocations)		217,386	236,841	236,841	-	64,167	-	64,167	#DIV/0!	236,841
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148,708	101,967	101,967	(14,272)	(642,040)	(56,199)			101,967
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148,708	101,967	101,967	(14,272)	(642,040)	(56,199)			101,967
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148,708	101,967	101,967	(14,272)	(642,040)	(56,199)			101,967
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148,708	101,967	101,967	(14,272)	(642,040)	(56,199)			101,967

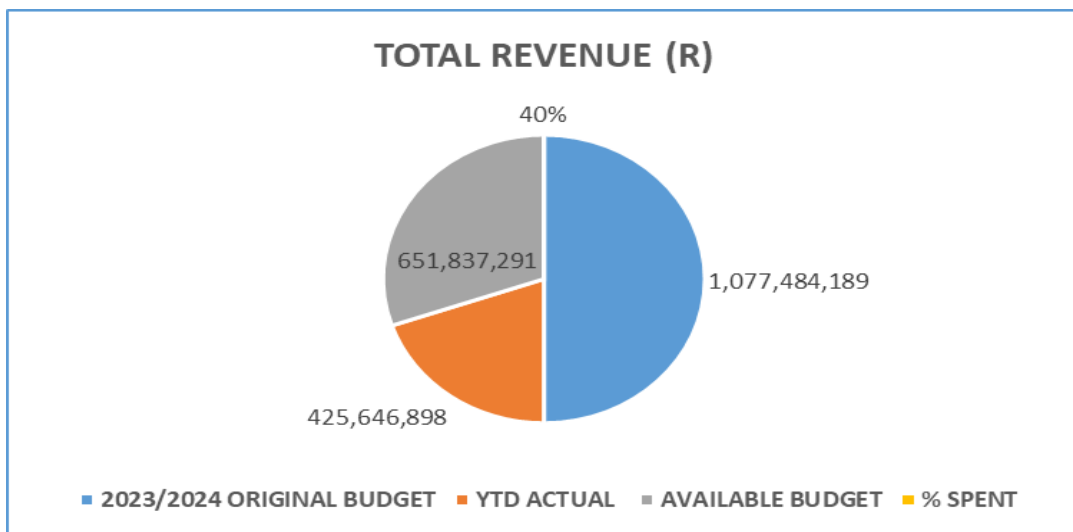
Revenue

- Budgeted operating revenue for the 2023/2024 financial year to R1,077 billion.
- Total year to date operating revenue amount to R425.6 million.

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

- c) Year to date operating revenue comprises of own revenue and grants at 43% and 57% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R185 million. Own revenue is mainly derived from property rates and service charges which contributed R145.8 million or 79% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R34.2 million. Low revenue collection remains a challenge for Moses Kotane, Council took a resolution to embark on a rehabilitation of debtors' campaign to encourage consumers to pay the outstanding debts. An amount of R806.5 million was written off as irrecoverable between July and November 2023.

Graphical Illustration of operating revenue against the approved budget

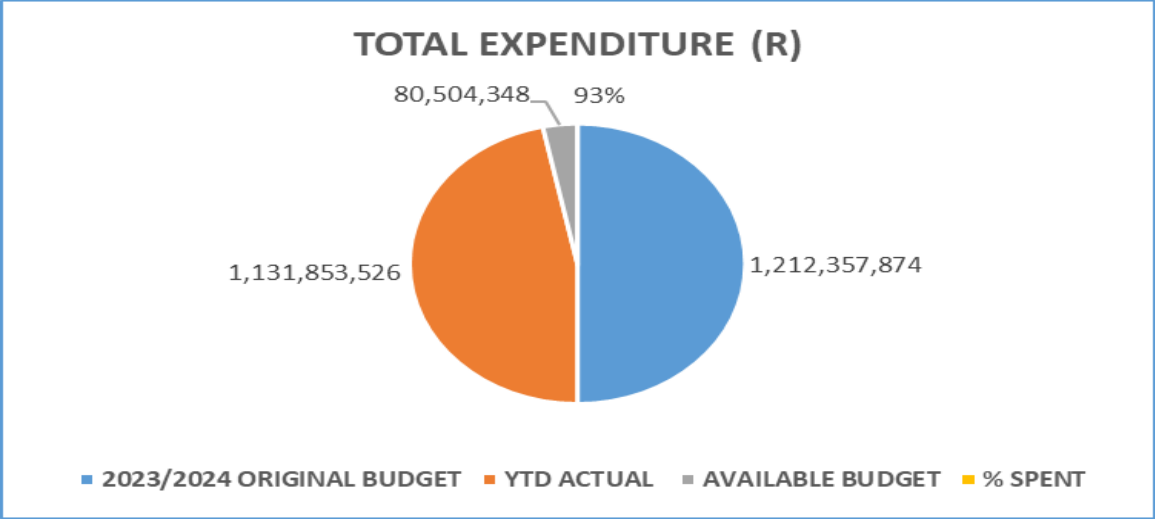


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R51.4 million, translating to total spending of R1,1 billion or 93% against the operating expenditure budget.
- (b) Of the total expenditure incurred to date, bad debts written off accounts for R806.5 million or 71%. 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 NOVEMBER 2023

Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2023

2.5 Table C5: Capital Expenditure by Vote

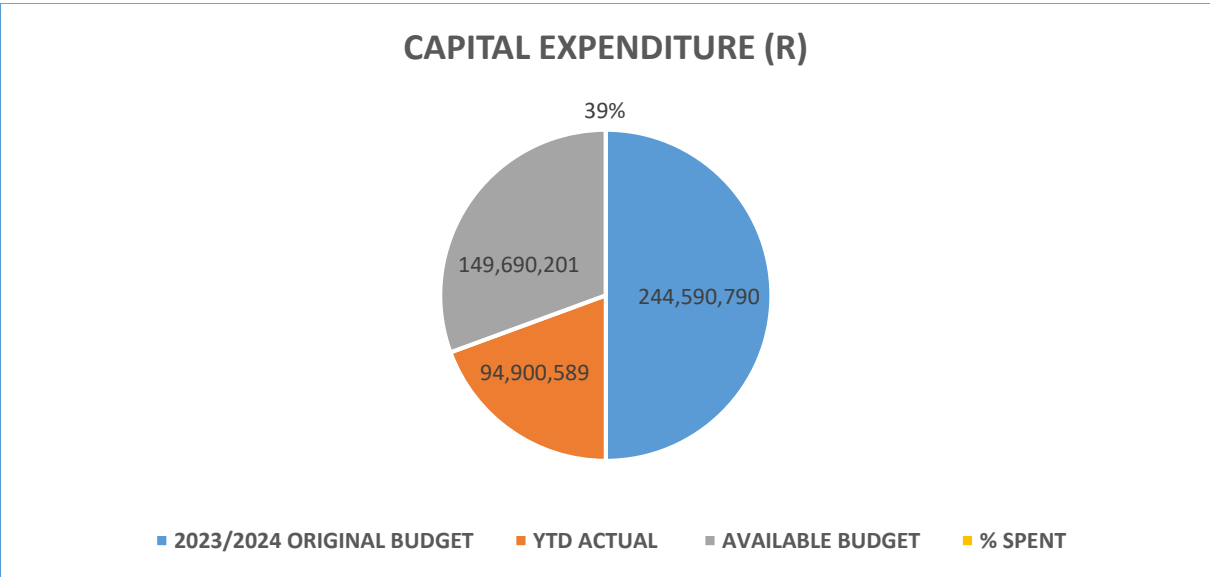
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	3,000	3,000	-	-	1,250	(1,250)	-100%	3,000
Vote 04 - Corporate Services		106	3,000	3,000	-	213	1,250	(1,037)	-83%	3,000
Vote 05 - Community Services		1,957	8,011	8,011	-	-	3,338	(3,338)	-100%	8,011
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6,740	230,580	230,580	26,539	82,401	96,075	(13,674)	-14%	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	26,539	82,615	101,913	(19,298)	-19%	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	26,539	82,615	101,913	(19,298)	-19%	244,591
Capital Expenditure - Functional Classification										
Governance and administration		106	6,000	6,000	-	213	2,500	(2,287)	-91%	6,000
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		106	6,000	6,000	-	213	2,500	(2,287)	-91%	6,000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,816	1,750	1,750	-	-	729	(729)	-100%	1,750
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,816	750	750	-	-	313	(313)	-100%	750
Public safety		-	1,000	1,000	-	-	417	(417)	-100%	1,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,790	60,826	60,826	12,726	26,384	25,344	1,039	4%	60,826
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,790	60,826	60,826	12,726	26,384	25,344	1,039	4%	60,826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3,092	176,015	176,015	13,814	56,018	73,339	(17,322)	-24%	176,015
Energy sources		-	4,000	4,000	581	1,340	1,667	(327)	-20%	4,000
Water management		3,950	155,754	155,754	13,232	54,678	64,898	(10,219)	-16%	155,754
Waste water management		-	10,000	10,000	-	-	4,167	(4,167)	-100%	10,000
Waste management		(859)	6,261	6,261	-	-	2,609	(2,609)	-100%	6,261
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8,803	244,591	244,591	26,539	82,615	101,913	(19,298)	-19%	244,591
Funded by:										
National Government		8,697	236,841	236,841	26,539	82,401	98,684	(16,282)	-16%	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	26,539	82,401	98,684	(16,282)	-16%	236,841
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	106	7,750	7,750	-	213	3,229	(3,016)	-93%	7,750
Total Capital Funding		8,803	244,591	244,591	26,539	82,615	101,913	(19,298)	-19%	244,591

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2023

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 30th November 2023 amount to R82 million, VAT exclusive. (VAT inclusive amount – R94.9 million). Capital spending to date accounts for 39% against the appropriated budget. The performance is below average due to delay in the transfer of second tranche of MIG. Expenditure will be expedited to ensure that the funds are not returned to the National coffers.

Graphical Illustration of capital expenditure against the approved budget



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

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	34,156	63,040
Trade and other receivables from exchange transactions		70,897	66,260	66,260	(649,977)	66,260
Receivables from non-exchange transactions		172,477	66,260	66,260	133,768	66,260
Current portion of non-current receivables						
Inventory		16,493	14,665	14,665	15,166	14,665
VAT		129,471	12,635	12,635	123,656	12,635
Other current assets		23,214	6,214	6,214	23,226	6,214
Total current assets		2,315,211	229,074	229,074	(320,004)	229,074
Non current assets						
Investments		-	-	-	-	-
Investment property		150,664	151,438	151,438	150,664	151,438
Property, plant and equipment		2,988,511	3,452,125	3,452,125	3,026,719	3,452,125
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		13,393	15,854	15,854	12,482	15,854
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		3,152,582	3,619,431	3,619,431	3,189,879	3,619,431
TOTAL ASSETS		5,467,793	3,848,505	3,848,505	2,869,875	3,848,505
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8,840	12,820	12,820	8,030	12,820
Consumer deposits		1,823	-	-	1,827	-
Trade and other payables from exchange transactions		210,314	177,266	177,266	198,814	177,266
Trade and other payables from non-exchange transactions		8,156	-	-	(16,250)	-
Provision		49,159	2,040	2,040	46,563	2,040
VAT		99,997	-	-	47,241	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378,290	192,126	192,126	286,225	192,126
Non current liabilities						
Financial liabilities		34,753	33,895	33,895	34,753	33,895
Provision		35,996	38,433	38,433	35,996	38,433
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		70,749	72,328	72,328	70,749	72,328
TOTAL LIABILITIES		449,039	264,454	264,454	356,975	264,454
NET ASSETS	2	5,018,754	3,584,052	3,584,052	2,512,900	3,584,052
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,266,622	3,482,085	3,482,085	2,512,900	3,482,085
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,266,622	3,482,085	3,482,085	2,512,900	3,482,085

The municipality closed the month with a favourable cash balance of R41.6 million, which is made up of investments of R34.4 million and cash balances of R7.2 million.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2023

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100,014	80,353	80,353	3,336	45,763	33,480	12,283	37%	80,353
Service charges		154,773	69,811	69,811	3,023	36,134	29,088	7,046	24%	69,811
Other revenue		589,255	5,913	5,913	59,154	52,543	2,464	50,080	2033%	5,913
Transfers and Subsidies - Operational		161,779	581,763	581,763	-	240,426	242,401	(1,975)	-1%	581,763
Transfers and Subsidies - Capital		208,558	236,841	236,841	-	40,000	98,684	(58,684)	-59%	236,841
Interest		9,745	6,251	6,251	636	5,592	2,605	2,987	115%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5,575	(728,596)	(728,596)	(42,364)	(24,224)	(303,581)	(279,357)	92%	(728,596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,229,699	252,337	252,337	23,785	396,234	105,140	(291,093)	-277%	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)	(26,539)	(82,615)	(101,913)	(19,298)	19%	(244,591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,817)	(244,591)	(244,591)	(26,539)	(82,615)	(101,913)	(19,298)	19%	(244,591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	0	4	-	4	#DIV/0!	-
Payments										
Repayment of borrowing		(5,813)	(12,820)	(12,820)	-	(810)	(5,342)	(4,532)	85%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,813)	(12,820)	(12,820)	0	(807)	(5,342)	(4,535)	85%	(12,820)
NET INCREASE/ (DECREASE) IN CASH HELD		1,215,070	(5,074)	(5,074)	(2,754)	312,812	(2,114)			(5,074)
Cash/cash equivalents at beginning:		36,880	68,734	68,734	(62,829)	38,855	68,734			38,855
Cash/cash equivalents at month/year end:		1,251,950	63,660	63,660		351,668	66,620			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 - M05 November

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.3%	13.3%	0.0%	2.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.0%	6.4%	6.4%	9.0%	6.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	612.0%	119.2%	119.2%	-111.8%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	32.8%	11.9%	32.8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	27.6%	27.6%	29.4%	27.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.6%	11.9%	10.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.2%	14.9%	14.9%	0.0%	3.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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 - M05 November

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	38,423	19,573	16,580	16,205	17,514	17,983	87,846	418,463	632,586	558,010	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	21,392	10,054	9,327	9,259	12,117	5,988	35,029	300,137	403,303	362,531	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	836	447	438	433	419	406	2,107	5,036	10,121	8,400	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,389	1,198	1,198	1,196	1,106	1,104	6,572	12,710	27,472	22,687	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	15,009	6,791	6,612	6,808	8,842	3,851	21,155	161,918	230,987	202,574	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	1,259	158	433	82	83	102	770	29,232	32,120	30,269	-	-	
Total By Income Source	2000	79,308	38,222	34,588	33,983	40,080	29,433	153,478	927,496	1,336,589	1,184,471	-	-	
2022/23 - totals only		83829766	43093327	37905779	30091730	31487613	29257555	#####	#####	1,926,551	1,761,723	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	16,126	7,178	6,202	6,631	7,006	5,951	33,915	204,039	287,048	257,542	-	-	
Commercial	2300	24,070	12,703	11,899	11,814	9,312	8,428	31,579	247,896	357,701	309,029	-	-	
Households	2400	37,955	18,233	16,405	15,457	23,683	14,953	87,219	469,813	683,718	611,125	-	-	
Other	2500	1,157	108	82	81	79	101	766	5,748	8,122	6,775	-	-	
Total By Customer Group	2600	79,308	38,222	34,588	33,983	40,080	29,433	153,478	927,496	1,336,589	1,184,471	-	-	

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 R1.336 billion. Of the total balance, 89% is older than 90 days, rendering it difficult to collect. It must be noted that the debtors’ book balance has increased by R29 million from the R1.306 billion reported in October 2023. Furthermore, an amount of R806.5 million was written off as irrecoverable in July and November 2023 as per the Council Resolution taken in July 2023.

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

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7,020	2,171	237	-	-	-	-	-	-	9,427	15,467
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,020	2,171	237	-	-	-	-	-	-	9,427	15,467

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The creditors balance for November 2023 amount to R9.4 million. Total outstanding creditors are payable to trade creditors and the current account amounts to R7 million or 74%.

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 - M05 November

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 30/11/2023
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	166,000,000.00	2,952,557.49	162,900,000.00	11,213,466.20
2062250801	12 MONTHS CEDED ESCOM	458,112.66		0.00	0.00		458,112.66
228810957(004)	CALL - MIG STANDARD BANK	10,683,660.31	0.00	43,934,000.00	912,534.74	54,584,747.03	945,448.02
228810957(003)	CALL WSIG GRANT	11,690,577.14		40,000,000.00	811,558.06	35,733,399.00	16,768,736.20
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	131,879.35	0.00	4,974,571.19
BALANCE		32,835,950.66	0.00	249,934,000.00	4,808,529.64	253,218,146.03	34,360,334.27

The investment reported as at 30 November 2023 amount to R34,4 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 - M05 November

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	-	240,746	242,401	(1,655)	-0.7%	581,763
Energy Efficiency and Demand Side Management Grant		350	4,000	4,000	-	2,514	1,667	847	50.8%	4,000
Equitable Share		528,602	566,087	566,087	-	235,869	235,870	(1)	0.0%	566,087
Expanded Public Works Programme Integrated Grant		1,652	1,629	1,629	-	522	679	(157)	-23.1%	1,629
Local Government Financial Management Grant		1,950	1,950	1,950	-	304	813	(508)	-62.5%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4,642	8,097	8,097	-	1,537	3,374	(1,836)	-54.4%	8,097
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	-	(10)	(123)	-	(123)	-	-
Capacity Building and Other Grants		735	-	-	(10)	(123)	-	(123)	-	-
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	(10)	240,624	242,401	(1,778)	-0.7%	581,763
Capital Transfers and Grants										
National Government:		217,144	236,841	236,841	-	64,167	98,684	(34,517)	-35.0%	236,841
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157,450	171,841	171,841	-	43,256	71,600	(28,345)	-39.6%	171,841
Water Services Infrastructure Grant		59,694	65,000	65,000	-	20,911	27,083	(6,172)	-22.8%	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	-	64,167	98,684	(34,517)	-35.0%	236,841
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755,317	818,604	818,604	(10)	304,790	341,085	(36,295)	-10.6%	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 – R419.8 million
- WSIG – R40 million
- MIG – R43.9 million
- EPWP - R407,000
- 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 - M05 November

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	13,417	88,404	242,402	(153,998)	-63.5%	581,763
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	1,300	3,538	1,667	1,872	112.3%	4,000
Equitable Share		176	566,087	566,087	11,446	81,550	235,871	(154,321)	-65.4%	566,087
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	123	645	679	(34)	-5.0%	1,629
Local Government Financial Management Grant		1,769	1,950	1,950	87	376	813	(437)	-53.7%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	8,097	461	2,295	3,374	(1,078)	-32.0%	8,097
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4,151	581,763	581,763	13,417	88,404	242,402	(153,998)	-63.5%	581,763
Capital expenditure of Transfers and Grants										
National Government:		8,697	236,841	236,841	26,539	82,401	98,684	(16,282)	-16.5%	236,841
Municipal Infrastructure Grant		4,747	171,841	171,841	25,002	62,681	71,600	(8,920)	-12.5%	171,841
Water Services Infrastructure Grant		3,950	65,000	65,000	1,537	19,721	27,083	(7,363)	-27.2%	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	26,539	82,401	98,684	(16,282)	-16.5%	236,841
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12,848	818,604	818,604	39,956	170,806	341,086	(170,280)	-49.9%	818,604

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

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

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

**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 - M05 November

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										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21,687	23,211	23,211	1,390	7,947	9,671	(1,724)	-18%	23,211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,017	3,174	3,174	267	1,279	1,322	(43)	-3%	3,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,170	1,211	1,211	88	452	505	(53)	-11%	1,211
Sub Total - Councillors		25,874	27,597	27,597	1,744	9,678	11,499	(1,821)	-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	250	1,565	3,983	(2,418)	-61%	9,559
Pension and UIF Contributions		213	683	683	-	-	285	(285)	-100%	683
Medical Aid Contributions		54	114	114	-	-	47	(47)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	118	118	153	(35)	-23%	367
Motor Vehicle Allowance		556	1,225	1,225	22	110	511	(400)	-78%	1,225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,745	11,949	11,949	390	1,794	4,979	(3,185)	-64%	11,949
% increase	4		151.8%	151.8%						151.8%
Other Municipal Staff										
Basic Salaries and Wages		181,806	202,326	202,326	16,912	83,867	84,302	(436)	-1%	202,326
Pension and UIF Contributions		38,071	40,740	40,740	3,440	17,041	16,975	66	0%	40,740
Medical Aid Contributions		15,403	16,572	16,572	1,330	6,622	6,905	(283)	-4%	16,572
Overtime		20,210	5,856	5,856	1,538	7,981	2,440	5,541	227%	5,856
Performance Bonus		12,509	14,192	14,192	771	4,938	5,914	(976)	-17%	14,192
Motor Vehicle Allowance		1,078	669	669	80	401	279	122	44%	669
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	629	60	314	262	51	20%	629
Other benefits and allowances		2,876	3,558	3,558	348	1,721	1,482	239	16%	3,558
Payments in lieu of leave		719	-	-	-	-	-	-	-	-
Long service awards		4,195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,171	382	382	83	552	159	393	247%	382
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278,670	284,923	284,923	24,562	123,436	118,719	4,718	4%	284,923
% increase	4		2.2%	2.2%						2.2%
Total Parent Municipality		309,289	324,469	324,469	26,697	134,908	135,196	(288)	0%	324,469

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2023

(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 - M05 November

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousands	1																
Cash Receipts By Source																	
Property rates		4,450	1,522	4,701	31,755	3,336	6,696	6,696	6,696	6,696	6,696	6,696	(5,587)	80,353	84,290	88,252	
Service charges - Electricity revenue													-	-	-	-	
Service charges - Water revenue		9,141	3,234	5,850	13,795	2,971	5,558	5,558	5,558	5,558	5,558	5,558	(1,645)	66,693	70,027	73,318	
Service charges - Waste Water Management		32	149	54	595	23	151	151	151	151	151	151	52	1,811	1,900	1,989	
Service charges - Waste Management		42	69	72	77	29	109	109	109	109	109	109	365	1,308	1,372	1,436	
Rental of facilities and equipment		8	-	18	16	9	16	16	16	16	16	16	43	188	197	206	
Interest earned - external investments		1,103	1,976	1,053	823	636	521	521	521	521	521	521	(2,466)	6,251	6,582	6,931	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		36	34	21	12	18	167	167	167	167	167	167	880	2,000	2,000	2,094	
Licences and permits		113	76	64	125	81	167	167	167	167	167	167	541	2,000	2,099	2,184	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		235,869	2,357	2,200	-	-	48,480	48,480	48,480	48,480	48,480	48,480	50,456	581,763	620,091	621,835	
Other revenue		(443,693)	70,263	302,922	63,375	59,047	144	144	144	144	144	144	(51,051)	1,725	1,870	32,529	
Cash Receipts by Source		(194,011)	77,704	315,885	109,734	65,504	61,471	61,471	61,471	61,471	61,471	61,471	(5,989)	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	-	19,737	19,737	19,737	19,737	19,737	19,737	78,420	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	1	2	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	81,208	81,208	81,208	81,208	81,208	81,208	72,428	974,494	1,053,598	1,106,049	
Cash Payments by Type																	
Employee related costs		(17)	(4,906)	4,961	875	(137)	24,739	24,739	24,739	24,739	24,739	24,739	147,660	296,872	309,546	322,613	
Remuneration of councillors		(24)	(496)	446	(796)	(58)	2,300	2,300	2,300	2,300	2,300	2,300	14,727	27,597	28,949	30,309	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		3,669	4,241	(1,232)	854	669	2,083	2,083	2,083	2,083	2,083	2,083	4,299	25,000	26,225	27,458	
Acquisitions - water & other inventory		22,966	24,564	-	38,242	-	10,833	10,833	10,833	10,833	10,833	10,833	(20,772)	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	20,761	20,761	20,761	20,761	20,761	20,761	195,318	249,127	263,439	270,605	
Cash Payments by Type		(186,017)	74,447	32,025	61,192	41,419	60,716	60,716	60,716	60,716	60,716	60,716	341,232	728,596	764,529	793,764	
Other Cash Flows/Payments by Type																	
Capital assets		9,552	8,926	17,796	19,802	26,539	20,383	20,383	20,383	20,383	20,383	20,383	39,681	244,591	269,958	282,412	
Repayment of borrowing		584	-	226	-	-	1,068	1,068	1,068	1,068	1,068	1,068	5,600	12,820	13,027	13,510	
Other Cash Flows/Payments		-	-	213	-	945	-	-	-	-	-	-	(1,158)	-	-	-	
Total Cash Payments by Type		(175,880)	83,372	50,260	80,994	68,903	82,167	82,167	82,167	82,167	82,167	82,167	385,354	986,006	1,047,514	1,089,686	
NET INCREASE/(DECREASE) IN CASH HELD		1,869	(5,669)	265,626	48,742	(3,399)	(959)	(959)	(959)	(959)	(959)	(959)	(312,926)	(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	345,066	344,106	343,147	342,187	341,228	340,269	38,855	27,343	33,427	
Cash/cash equivalents at the month/year end:		40,724	35,055	300,682	349,424	346,025	345,066	344,106	343,147	342,187	341,228	340,269	27,343	27,343	33,427	49,790	
Sub Total - Other Staff of Entities																	
% increase	4																
Total Municipal Entities																	
TOTAL SALARY, ALLOWANCES & BENEFITS																	
% increase	4																
TOTAL MANAGERS AND STAFF																	

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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M05 November 2023				
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	806,557	Irrecoverable debt written off	The budget will be adjusted in February 2024 to accommodate the write off.
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 R806.5 million was written off against the debtors' book between July and October 2023. It must therefore be noted that the expenditure will be incorporated in the budget during the adjustment budget period in February 2024.

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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	-	-	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	82,615					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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- (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

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05

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	20,569	62,637	71,442	8,804	12.3%	171,460
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	14,738	14,738	6,756	7,239	6,141	(1,099)	-17.9%	14,738
<i>Drainage Collection</i>		-	14,738	14,738	6,756	7,239	6,141	(1,099)	-17.9%	14,738
Electrical Infrastructure		-	4,000	4,000	581	1,340	1,667	327	19.6%	4,000
<i>LV Networks</i>		-	4,000	4,000	581	1,340	1,667	327	19.6%	4,000
<i>Capital Spares</i>								-		
Water Supply Infrastructure		3,950	136,461	136,461	13,232	54,058	56,859	2,801	4.9%	136,461
<i>Water Treatment Works</i>		-	17,000	17,000	2,399	2,772	7,083	4,312	60.9%	17,000
<i>Bulk Mains</i>		-	14,702	14,702	816	5,780	6,126	345	5.6%	14,702
<i>Distribution</i>		3,950	102,560	102,560	10,017	45,506	42,733	(2,773)	-6.5%	102,560
<i>Distribution Points</i>		-	2,200	2,200	-	-	917	917	100.0%	2,200
Sanitation Infrastructure		-	10,000	10,000	-	-	4,167	4,167	100.0%	10,000
<i>Toilet Facilities</i>		-	10,000	10,000	-	-	4,167	4,167	100.0%	10,000
<i>Capital Spares</i>								-		
Solid Waste Infrastructure		(859)	6,261	6,261	-	-	2,609	2,609	100.0%	6,261
<i>Landfill Sites</i>		(859)	6,261	6,261	-	-	2,609	2,609	100.0%	6,261
Furniture and Office Equipment		-	3,500	3,500	-	160	1,458	1,298	89.0%	3,500
Furniture and Office Equipment		-	3,500	3,500	-	160	1,458	1,298	89.0%	3,500
Machinery and Equipment		-	750	750	-	-	313	313	100.0%	750
Machinery and Equipment		-	750	750	-	-	313	313	100.0%	750
<i>Zoological plants and animals</i>								-		
Total Capital Expenditure on new assets	1	3,092	175,710	175,710	20,569	62,797	73,213	10,415	14.2%	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	-	620	8,039	7,419	92.3%	19,293
Roads Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	19,293	19,293	-	620	8,039	7,419	92.3%	19,293
Dams and Weirs								-		
Boreholes		-	19,293	19,293	-	620	8,039	7,419	92.3%	19,293
Community Assets		2,816	1,000	1,000	-	-	417	417	100.0%	1,000
Community Facilities		2,816	1,000	1,000	-	-	417	417	100.0%	1,000
Halls		2,816	-	-	-	-	-	-		-
Testing Stations		-	1,000	1,000	-	-	417	417	100.0%	1,000
Zoo's, Marine and Non-biol		-	-	-	-	-	-	-		-
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	2,922	22,793	22,793	-	673	9,497	8,824	92.9%	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	2,136	7,871	9,917	2,045	20.6%	23,800
Roads Infrastructure		1,640	5,200	5,200	326	327	2,167	1,840	84.9%	5,200
Roads		1,640	5,000	5,000	326	326	2,083	1,757	84.3%	5,000
Road Structures										
Road Furniture		–	200	200	–	0	83	83	99.8%	200
Electrical Infrastructure		1,398	4,200	4,200	1,300	3,548	1,750	(1,798)	-102.7%	4,200
LV Networks		1,398	4,200	4,200	1,300	3,548	1,750	(1,798)	-102.7%	4,200
Capital Spares										
Water Supply Infrastructure		324	1,000	1,000	–	29	417	388	93.0%	1,000
Reservoirs		324	1,000	1,000	–	29	417	388	93.0%	1,000
Solid Waste Infrastructure		26,886	13,400	13,400	509	3,968	5,583	1,616	28.9%	13,400
Landfill Sites		26,886	13,400	13,400	509	3,968	5,583	1,616	28.9%	13,400
Community Assets		37	255	255	–	–	106	106	100.0%	255
Community Facilities		–	5	5	–	–	2	2	100.0%	5
Cemeteries/Crematoria		–	5	5	–	–	2	2	100.0%	5
Sport and Recreation Facilities		37	250	250	–	–	104	104	100.0%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	–	–	104	104	100.0%	250
Other assets		3,040	3,800	3,800	147	946	1,583	637	40.2%	3,800
Operational Buildings		3,040	3,800	3,800	147	946	1,583	637	40.2%	3,800
Municipal Offices		3,040	3,800	3,800	147	946	1,583	637	40.2%	3,800
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets										
Intangible Assets		(44)	2,000	2,000	–	1,772	833	(939)	-112.7%	2,000
Servitudes										
Licences and Rights		(44)	2,000	2,000	–	1,772	833	(939)	-112.7%	2,000
Computer Software and Applications		(44)	2,000	2,000	–	1,772	833	(939)	-112.7%	2,000
Load Settlement Software Applications										
Unspecified										
Computer Equipment		13	50	50	–	10	21	11	54.0%	50
Computer Equipment		13	50	50	–	10	21	11	54.0%	50
Transport Assets		17,330	27,250	27,250	3,824	14,672	11,354	(3,318)	-29.2%	27,250
Transport Assets		17,330	27,250	27,250	3,824	14,672	11,354	(3,318)	-29.2%	27,250
Living resources		–	–	–	–	–	–	–		–
Total Repairs	1	50,624	57,155	57,155	6,106	25,271	23,815	(1,456)	-6.1%	57,155

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		98,964	116,323	116,323	-	32,729	48,468	15,739	32.5%	116,323
Roads Infrastructure		32,163	37,499	37,499	-	10,139	15,625	5,486	35.1%	37,499
Roads		32,163	37,499	37,499	-	10,139	15,625	5,486	35.1%	37,499
Storm water Infrastructure		4,512	5,058	5,058	-	1,754	2,108	353	16.8%	5,058
Drainage Collection		4,512	5,058	5,058	-	1,754	2,108	353	16.8%	5,058
Electrical Infrastructure		3,479	4,206	4,206	-	1,166	1,753	587	33.5%	4,206
Power Plants		3,479	4,206	4,206	-	1,166	1,753	587	33.5%	4,206
Water Supply Infrastructure		55,241	65,312	65,312	-	18,672	27,213	8,541	31.4%	65,312
Distribution		55,241	65,312	65,312	-	18,672	27,213	8,541	31.4%	65,312
Sanitation Infrastructure		2,734	3,246	3,246	-	741	1,353	611	45.2%	3,246
Waste Water Treatment W		2,734	3,246	3,246	-	741	1,353	611	45.2%	3,246
Solid Waste Infrastructure		835	1,001	1,001	-	256	417	161	38.6%	1,001
Landfill Sites		835	1,001	1,001	-	256	417	161	38.6%	1,001
Community Assets		16,754	17,300	17,300	-	5,801	7,208	1,407	19.5%	17,300
Community Facilities		16,754	17,300	17,300	-	5,801	7,208	1,407	19.5%	17,300
Halls		14,185	15,452	15,452	-	4,945	6,438	1,493	23.2%	15,452
Centres		2,568	1,848	1,848	-	856	770	(86)	-11.2%	1,848
Other assets		6,514	7,148	7,148	-	2,351	2,978	628	21.1%	7,148
Operational Buildings		6,514	7,148	7,148	-	2,351	2,978	628	21.1%	7,148
Municipal Offices		6,514	7,148	7,148	-	2,351	2,978	628	21.1%	7,148
Intangible Assets		2,361	5,975	5,975	-	965	2,490	1,525	61.2%	5,975
Servitudes								-		
Licences and Rights		2,361	5,975	5,975	-	965	2,490	1,525	61.2%	5,975
Computer Software and A		2,361	5,975	5,975	-	965	2,490	1,525	61.2%	5,975
Furniture and Office Equipm		3,429	5,178	5,178	-	1,211	2,158	947	43.9%	5,178
Furniture and Office Equipme		3,429	5,178	5,178	-	1,211	2,158	947	43.9%	5,178
Machinery and Equipment		252	391	391	-	87	163	76	46.6%	391
Machinery and Equipment		252	391	391	-	87	163	76	46.6%	391
Transport Assets		4,278	2,725	2,725	-	2,174	1,136	(1,039)	-91.5%	2,725
Transport Assets		4,278	2,725	2,725	-	2,174	1,136	(1,039)	-91.5%	2,725
Zoological plants and animals								-		
Total Depreci	1	132,550	155,041	155,041	-	45,318	64,601	19,282	29.8%	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	5,970	19,144	19,203	59	0.3%	46,088
Roads Infrastructure		2,790	46,088	46,088	5,970	19,144	19,203	59	0.3%	46,088
Roads		2,790	46,088	46,088	5,970	19,144	19,203	59	0.3%	46,088
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological		-	-	-	-	-	-	-		-
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	5,970	19,144	19,203	59	0.3%	46,088