

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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 OCTOBER 2023				
	2023/2024 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,077,484,189	388,529,398	688,954,791	36%
TOTAL EXPENDITURE	1,212,357,874	1,080,463,855	131,894,019	89%
CAPITAL EXPENDITURE	244,590,790	64,380,318	180,210,472	26%

Operating revenue generated for the reporting period amount to R388,5 million which translate to 36% against the budgeted amount. Year to date expenditure for the same period amount to R1 billion or 89% 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 R64.3 million or 26% 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 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 - M04 October

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	12 600	49 316	51 508	(2 193)	-4%	154 525
Service charges	194 662	240 833	240 833	18 297	65 039	80 278	(15 239)	-19%	240 833
Investment revenue	9 745	-	-	-	-	-	-		-
Transfers and subsidies - Operational	9 745	6 251	6 251	823	4 956	2 084	2 872	138%	6 251
Other own revenue	636 045	675 875	675 875	7 435	269 219	225 292	43 927	19%	-
Total Revenue (excluding capital transfers and contributions)	975 004	1 077 484	1 077 484	39 156	388 529	359 161	29 368	8%	1 077 484
Employee costs	283 415	296 872	296 872	24 659	100 278	98 958	1 320		296 872
Remuneration of Councillors	25 874	27 597	27 597	2 612	7 934	9 199	(1 265)		27 597
Depreciation and amortisation	132 550	155 041	155 041	45 318	45 318	51 680	(6 362)		155 041
Interest	5 619	5 600	5 600	-	25	1 867	(1 841)		5 600
Inventory consumed and bulk purchases	177 046	175 155	175 155	36 663	49 530	58 385	(8 855)		175 155
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	423 962	552 093	552 093	24 404	877 378	184 031	693 347	377%	552 093
Total Expenditure	1 048 466	1 212 358	1 212 358	133 656	1 080 464	404 120	676 344	167%	1 212 358
Surplus/(Deficit)	(73 462)	(134 874)	(134 874)	(94 500)	(691 934)	(44 959)	(646 976)	1439%	(134 874)
Transfers and subsidies - capital (monetary)	217 386	236 841	236 841	25 149	64 167	-	###	#DIV/0!	236 841
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	143 924	101 967	101 967	(69 351)	(627 768)	(44 959)	(582 809)	1296%	101 967
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	143 924	101 967	101 967	(69 351)	(627 768)	(44 959)	(582 809)	1296%	101 967
Capital expenditure & funds sources									
Capital expenditure	8 803	244 591	244 591	19 802	56 075	81 530	(25 455)	-31%	244 591
Capital transfers recognised	8 697	236 841	236 841	19 642	55 862	78 947	(23 085)	-29%	236 841
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7 750	7 750	160	213	2 583	(2 370)	-92%	7 750
Total sources of capital funds	8 803	244 591	244 591	19 802	56 075	81 530	(25 455)	-31%	244 591
Financial position									
Total current assets	446 450	229 074	229 074		(283 733)				229 074
Total non current assets	3 152 582	3 619 431	3 619 431		3 163 339				3 619 431
Total current liabilities	378 117	192 126	192 126		286 620				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		2 522 237				3 482 085
Cash flows									
Net cash from (used) operating	1 229 633	252 337	252 337	69 381	372 448	84 112	(288 336)	-343%	252 337
Net cash from (used) investing	(8 817)	(244 591)	(244 591)	(19 802)	(56 075)	(81 530)	(25 455)	31%	(244 591)
Net cash from (used) financing	(5 813)	(12 820)	(12 820)	2	(807)	(4 273)	(3 466)	81%	(12 820)
Cash/cash equivalents at the month/year end	1 251 883	63 660	63 660	-	354 421	67 042	(287 379)	-429%	33 781
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

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

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

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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	20 795	316 582	189 296	127 286	67%	567 889
Executive and council		21 455	22 852	22 852	371	(1 957)	7 617	(9 574)	-126%	22 852
Finance and administration		514 517	545 038	545 038	20 425	318 539	181 679	136 860	75%	545 038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 827	4 000	4 000	13	286	1 333	(1 048)	-79%	4 000
Community and social services		1 612	-	-	(111)	(93)	-	(93)	#DNV/0!	-
Sport and recreation		20 851	-	-	-	-	-	-	-	-
Public safety		1 365	4 000	4 000	125	378	1 333	(955)	-72%	4 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51 230	68 923	68 923	6 612	17 337	22 974	(5 638)	-25%	68 923
Planning and development		4 778	8 097	8 097	49	1 630	2 699	(1 069)	-40%	8 097
Road transport		46 452	60 826	60 826	6 563	15 706	20 275	(4 569)	-23%	60 826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581 362	673 513	673 513	36 885	118 491	224 504	(106 013)	-47%	673 513
Energy sources		16 357	8 000	8 000	854	3 367	2 667	700	26%	8 000
Water management		424 392	428 759	428 759	34 558	109 223	142 920	(33 697)	-24%	428 759
Waste water management		47 406	130 953	130 953	421	1 655	43 651	(41 996)	-96%	130 953
Waste management		93 207	105 800	105 800	1 053	4 247	35 267	(31 020)	-88%	105 800
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 192 390	1 314 325	1 314 325	64 305	452 696	438 108	14 588	3%	1 314 325
Expenditure - Functional										
<i>Governance and administration</i>		290 703	375 428	375 428	24 329	155 935	125 143	30 791	25%	375 428
Executive and council		84 311	101 393	101 393	8 724	29 578	33 798	(4 220)	-12%	101 393
Finance and administration		201 489	269 233	269 233	15 182	124 571	89 745	34 826	39%	269 233
Internal audit		4 903	4 802	4 802	423	1 786	1 601	185	12%	4 802
<i>Community and public safety</i>		125 021	121 102	121 102	19 275	38 779	40 368	(1 588)	-4%	121 102
Community and social services		26 539	33 814	33 814	5 098	8 600	11 271	(2 671)	-24%	33 814
Sport and recreation		60 726	51 959	51 959	8 732	17 706	17 320	387	2%	51 959
Public safety		37 756	35 329	35 329	5 444	12 473	11 776	696	6%	35 329
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77 589	89 084	89 084	14 808	22 870	29 695	(6 825)	-23%	89 084
Planning and development		21 391	29 621	29 621	1 931	7 782	9 874	(2 092)	-21%	29 621
Road transport		56 199	59 463	59 463	12 877	15 088	19 821	(4 733)	-24%	59 463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		552 379	623 594	623 594	75 004	861 835	207 865	653 970	315%	623 594
Energy sources		43 171	38 507	38 507	4 986	16 165	12 836	3 329	26%	38 507
Water management		405 988	492 993	492 993	63 248	705 484	164 331	541 153	329%	492 993
Waste water management		55 704	29 949	29 949	2 697	19 635	9 983	9 652	97%	29 949
Waste management		47 516	62 144	62 144	4 073	120 552	20 715	99 837	482%	62 144
<i>Other</i>		2 772	3 150	3 150	240	1 045	1 050	(5)	0%	3 150
Total Expenditure - Functional	3	1 048 466	1 212 358	1 212 358	133 656	1 080 464	404 120	676 344	167%	1 212 358
Surplus/ (Deficit) for the year		143 924	101 967	101 967	(69 351)	(627 768)	33 988	(661 756)	-1947%	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) - M04 October

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		21 455	22 852	22 852	371	(1 957)	7 617	(9 574)	-125,7%	22 852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514 088	544 438	544 438	20 425	318 418	181 479	136 939	75,5%	544 438
Vote 04 - Corporate Services		429	600	600	-	121	200	(79)	-39,5%	600
Vote 05 - Community Services		117 034	109 800	109 800	1 067	4 533	36 600	(32 067)	-87,6%	109 800
Vote 06 - Planning & Development		136	-	-	49	93	-	93	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539 249	636 636	636 636	42 395	131 488	212 212	(80 723)	-38,0%	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	64 305	452 696	438 108	14 588	3,3%	1 314 325
Expenditure by Vote	1									
Vote 01 - Municipal Council		71 931	87 446	87 446	6 920	25 955	29 149	(3 194)	-11,0%	87 446
Vote 02 - Office Of The Accounting Officer		22 319	23 610	23 610	2 671	7 197	7 870	(673)	-8,6%	23 610
Vote 03 - Budget And Treasury Office		96 867	158 731	158 731	5 625	89 101	52 910	36 191	68,4%	158 731
Vote 04 - Corporate Services		80 922	86 645	86 645	5 060	23 689	28 882	(5 192)	-18,0%	86 645
Vote 05 - Community Services		187 335	195 701	195 701	27 057	167 741	65 234	102 507	157,1%	195 701
Vote 06 - Planning & Development		20 725	26 906	26 906	1 822	7 402	8 969	(1 566)	-17,5%	26 906
Vote 07 - Infrastructure & Technical Services		568 367	633 320	633 320	84 500	759 378	211 107	548 272	259,7%	633 320
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 048 466	1 212 358	1 212 358	133 656	1 080 464	404 120	676 344	167,4%	1 212 358
Surplus/ (Deficit) for the year	2	143 924	101 967	101 967	(69 351)	(627 768)	33 988	(661 756)	-1947,0%	101 967

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

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2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	(1)	(2 479)	(0)	(2 479)	#####	-
Service charges - Water		178 981	222 520	222 520	16 825	61 616	74 173	(12 557)	-17%	222 520
Service charges - Waste Water Management		3 864	6 036	6 036	421	1 655	2 012	(358)	-18%	6 036
Service charges - Waste management		11 817	12 277	12 277	1 053	4 247	4 092	155	4%	12 277
Sale of Goods and Rendering of Services		761	520	520	140	308	173	135	78%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71 462	60 636	60 636	3 901	15 279	20 212	(4 933)	-24%	60 636
Interest from Current and Non Current Assets		9 745	6 251	6 251	823	4 956	2 084	-	-	6 251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	16	42	63	(21)	-33%	188
Licence and permits		336	2 000	2 000	125	378	667	(288)	-43%	2 000
Operational Revenue		1 014	1 205	1 205	50	576	402	174	43%	1 205
Non-Exchange Revenue										
Property rates		124 807	154 525	154 525	12 600	49 316	51 508	(2 193)	-4%	154 525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 028	2 000	2 000	-	-	667	(667)	-	2 000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537 931	581 763	581 763	295	240 634	193 921	46 712	-	581 763
Interest		32 268	27 562	27 562	2 908	12 002	9 187	2 815	-	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	39 156	388 529	359 161	29 368	8%	1 077 484
Expenditure By Type										
Employee related costs		283 415	296 872	296 872	24 659	100 278	98 958	1 320	1%	296 872
Remuneration of councillors		25 874	27 597	27 597	2 612	7 934	9 199	(1 265)	-14%	27 597
Bulk purchases - electricity		33 007	25 000	25 000	3 349	10 941	8 333	2 607	-	25 000
Inventory consumed		144 039	150 155	150 155	33 314	38 589	50 052	(11 462)	-	150 155
Debt impairment		-	328 721	328 721	-	-	109 574	(109 574)	-100%	328 721
Depreciation and amortisation		132 550	155 041	155 041	45 318	45 318	51 680	(6 362)	-12%	155 041
Interest		5 619	5 600	5 600	-	25	1 867	(1 841)	-99%	5 600
Contracted services		135 945	140 090	140 090	16 472	43 584	46 697	(3 113)	-7%	140 090
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		152 361	-	-	1 259	806 557	-	806 557	-	-
Operational costs		116 715	83 281	83 281	6 673	27 237	27 761	(524)	-2%	83 281
Losses on Disposal of Assets		18 942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1 048 466	1 212 358	1 212 358	133 656	1 080 464	404 120	676 344	167%	1 212 358
Surplus/(Deficit)		(73 462)	(134 874)	(134 874)	(94 500)	(691 934)	(44 959)	(646 976)	0	(134 874)
Transfers and subsidies - capital (monetary allocations)		217 386	236 841	236 841	25 149	64 167	-	64 167	#DIV/0!	236 841
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		143 924	101 967	101 967	(69 351)	(627 768)	(44 959)			101 967
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		143 924	101 967	101 967	(69 351)	(627 768)	(44 959)			101 967
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		143 924	101 967	101 967	(69 351)	(627 768)	(44 959)			101 967
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		143 924	101 967	101 967	(69 351)	(627 768)	(44 959)			101 967

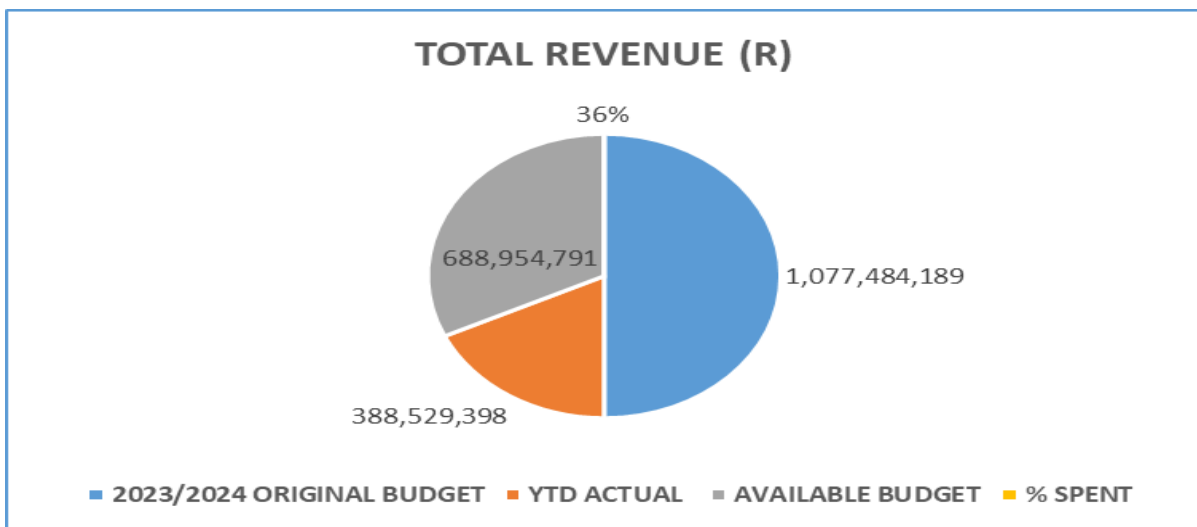
Revenue

- a) Budgeted operating revenue for the 2023/2024 financial year to R1,077 billion.
- b) Total year to date operating revenue amount to R388.5 million.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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- c) Year to date operating revenue comprises of own revenue and grants at 32% and 68% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R147.8 million. Own revenue is mainly derived from property rates and service charges which contributed R116.8 million or 79% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R27.2 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 October 2023.

Graphical Illustration of operating revenue against the approved budget

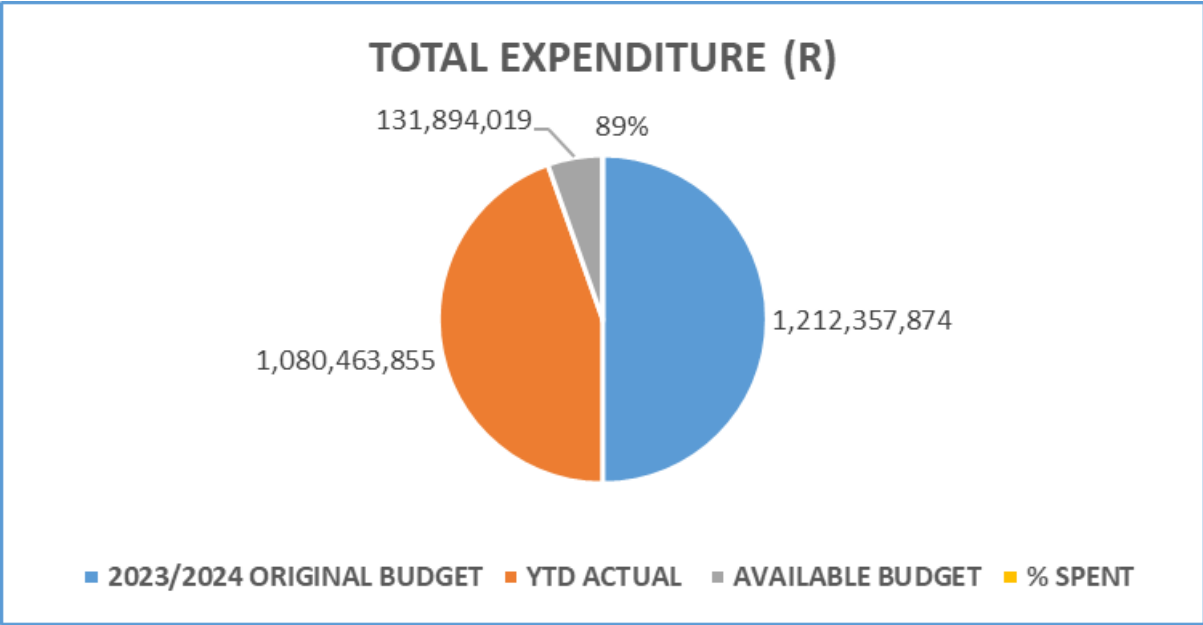


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R133.6 million, translating to total spending of R1 billion or 89% against the operating expenditure budget.
- (b) Of the total expenditure incurred, bad debts written off accounts for R806.5 million or 75%. This is the amount that was declared irrecoverable and written against the debtors' book. It is must further be noted that the expenditure will be adjusted accordingly in February 2024.
- (c) Contracted Services - The payment for contractors is not fixed, some of the expenses are only paid as and when the service is rendered.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2023

Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2023

2.5 Table C5: Capital Expenditure by Vote

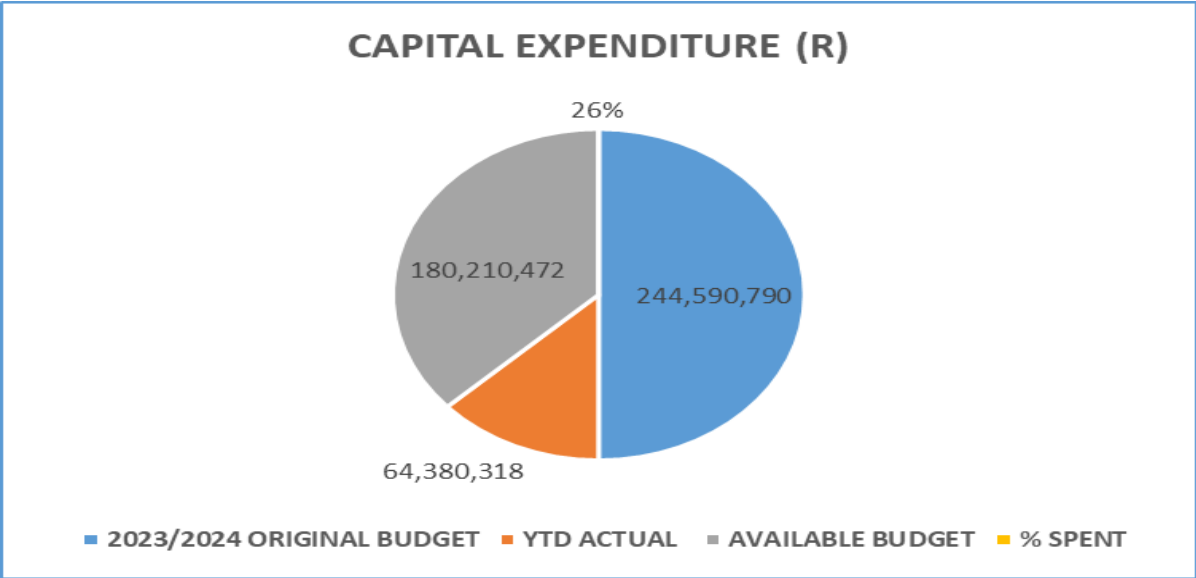
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	-	-	1 000	(1 000)	-100%	3 000
Vote 04 - Corporate Services		106	3 000	3 000	160	213	1 000	(787)	-79%	3 000
Vote 05 - Community Services		1 957	8 011	8 011	-	-	2 670	(2 670)	-100%	8 011
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6 740	230 580	230 580	19 642	55 862	76 860	(20 998)	-27%	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	19 802	56 075	81 530	(25 455)	-31%	244 591
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		8 803	244 591	244 591	19 802	56 075	81 530	(25 455)	-31%	244 591
Capital Expenditure - Functional Classification										
Governance and administration		106	6 000	6 000	160	213	2 000	(1 787)	-89%	6 000
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		106	6 000	6 000	160	213	2 000	(1 787)	-89%	6 000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 816	1 750	1 750	-	-	583	(583)	-100%	1 750
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 816	750	750	-	-	250	(250)	-100%	750
Public safety		-	1 000	1 000	-	-	333	(333)	-100%	1 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 790	60 826	60 826	5 224	13 658	20 275	(6 618)	-33%	60 826
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 790	60 826	60 826	5 224	13 658	20 275	(6 618)	-33%	60 826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 092	176 015	176 015	14 418	42 204	58 672	(16 467)	-28%	176 015
Energy sources		-	4 000	4 000	758	758	1 333	(575)	-43%	4 000
Water management		3 950	155 754	155 754	13 660	41 446	51 918	(10 472)	-20%	155 754
Waste water management		-	10 000	10 000	-	-	3 333	(3 333)	-100%	10 000
Waste management		(859)	6 261	6 261	-	-	2 087	(2 087)	-100%	6 261
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8 803	244 591	244 591	19 802	56 075	81 530	(25 455)	-31%	244 591
Funded by:										
National Government		8 697	236 841	236 841	19 642	55 862	78 947	(23 085)	-29%	236 841
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8 697	236 841	236 841	19 642	55 862	78 947	(23 085)	-29%	236 841
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		106	7 750	7 750	160	213	2 583	(2 370)	-92%	7 750
Total Capital Funding		8 803	244 591	244 591	19 802	56 075	81 530	(25 455)	-31%	244 591

Capital budget for 2023/2024 financial year amount to R244.5 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at 31st October 2023 amount to R56 million, VAT exclusive. (VAT inclusive amount – R64.3 million). Capital spending to date accounts for 26% against the appropriated budget.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2023

Graphical Illustration of capital expenditure against the approved budget



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

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		38 855	63 040	63 040	96 985	63 040
Trade and other receivables from exchange transactions		66 655	66 260	66 260	(673 490)	66 260
Receivables from non-exchange transactions		171 440	66 260	66 260	122 185	66 260
Current portion of non-current receivables						
Inventory		16 493	14 665	14 665	14 434	14 665
VAT		129 792	12 635	12 635	132 927	12 635
Other current assets		23 214	6 214	6 214	23 226	6 214
Total current assets		446 450	229 074	229 074	(283 733)	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	3 000 180	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	3 163 339	3 619 431
TOTAL ASSETS		3 599 032	3 848 505	3 848 505	2 879 606	3 848 505
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8 840	12 820	12 820	8 030	12 820
Consumer deposits		1 823	-	-	1 826	-
Trade and other payables from exchange transactions		210 140	177 266	177 266	201 273	177 266
Trade and other payables from non-exchange transactions		8 156	-	-	(16 250)	-
Provision		49 159	2 040	2 040	46 961	2 040
VAT		99 997	-	-	44 779	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378 117	192 126	192 126	286 620	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		448 866	264 454	264 454	357 369	264 454
NET ASSETS	2	3 150 166	3 584 052	3 584 052	2 522 237	3 584 052
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 266 622	3 482 085	3 482 085	2 522 237	3 482 085
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 266 622	3 482 085	3 482 085	2 522 237	3 482 085

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2023

The municipality closed the month with a favourable cash balance of R96.9 million, which is made up of investments of R89.9 million and cash balances of R6.9 million.

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100 014	80 353	80 353	31 755	42 427	26 784	15 643	58%	80 353
Service charges		154 773	69 811	69 811	14 468	33 111	23 270	9 840	42%	69 811
Other revenue		589 255	5 913	5 913	63 527	(6 611)	1 971	(8 582)	-435%	5 913
Transfers and Subsidies - Operational		161 779	581 763	581 763	-	240 426	193 921	46 505	24%	581 763
Transfers and Subsidies - Capital		208 558	236 841	236 841	20 000	40 000	78 947	(38 947)	-49%	236 841
Interest		9 679	6 251	6 251	823	4 956	2 084	2 872	138%	6 251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5 575	(728 596)	(728 596)	(61 192)	18 140	(242 865)	(261 005)	107%	(728 596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 229 633	252 337	252 337	69 381	372 448	84 112	(288 336)	-343%	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)	(19 802)	(56 075)	(81 530)	(25 455)	31%	(244 591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 817)	(244 591)	(244 591)	(19 802)	(56 075)	(81 530)	(25 455)	31%	(244 591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	2	3	-	3	#DIV/0!	-
Payments										
Repayment of borrowing		(5 813)	(12 820)	(12 820)	-	(810)	(4 273)	(3 463)	81%	(12 820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 813)	(12 820)	(12 820)	2	(807)	(4 273)	(3 466)	81%	(12 820)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		36 880	68 734	68 734	(29 492)	38 855	68 734			38 855
Cash/cash equivalents at month/year end:		1 251 883	63 660	63 660		354 421	67 042			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.

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

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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 'ow n' 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	118,1%	119,2%	119,2%	-99,0%	119,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		10,3%	32,8%	32,8%	33,8%	32,8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26,8%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29,1%	27,6%	27,6%	25,8%	27,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10,4%	10,6%	10,6%	9,9%	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 OCTOBER 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 - M04 October

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	39,426	16,664	16,251	17,537	18,011	15,389	89,101	405,355	617,734	545,393	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	20,959	9,332	9,266	12,155	5,992	5,949	34,606	297,385	395,643	356,088	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	911	439	434	419	407	389	2,048	4,716	9,762	7,979	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,397	1,199	1,197	1,107	1,104	1,103	6,543	11,650	26,301	21,508	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	13,578	6,616	6,812	8,848	3,853	3,664	20,801	161,161	225,334	198,328	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	1,289	433	82	83	102	106	756	29,143	31,995	30,190	-	-	
Total By Income Source	2000	78,559	34,683	34,042	40,148	29,470	26,601	153,855	909,411	1,306,769	1,159,485	-	-	
2022/23 - totals only		89579833	42973924	37887916	36982732	30564938	33697190	184932555	#####	1,928,028	1,757,587	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	14,681	6,243	6,633	7,008	5,953	5,981	33,259	203,322	283,081	255,524	-	-	
Commercial	2300	25,739	11,905	11,816	9,313	8,429	5,520	33,171	241,934	347,829	298,368	-	-	
Households	2400	36,950	16,453	15,511	23,748	14,986	14,994	86,678	458,494	667,815	598,900	-	-	
Other	2500	1,188	82	81	79	101	105	748	5,681	8,045	6,694	-	-	
Total By Customer Group	2800	78,559	34,683	34,042	40,148	29,470	26,601	153,855	909,411	1,306,769	1,159,485	-	-	

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 R1.306 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 declined by R6.7 million from the R1.313 billion reported in September 2023. Furthermore, an amount of R806.5 million was written off as irrecoverable in July and October 2023 as per the Council Resolution.

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 - M04 October

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	5,102	262	-	-	-	-	-	-	-	5,364	10,455
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,102	262	-	-	-	-	-	-	-	5,364	10,455

The creditors balance for October 2023 amount to R5.3 million. Total outstanding creditors are payable to trade creditors and the current account amounts to R5.1 million or 95%.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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

INVESTMENTS MOSES KOTANE 2023/2024							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2023	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/10/2023
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	166,000,000.00	2,747,962.63	137,000,000.00	36,908,871.34
2062250801	12 MONTHS CEDEED ESCOM	425,755.26		0.00	32,357.40	0.00	458,112.66
228810957(004)	CALL - MIG STANDARD BANK	10,683,660.31	0.00	43,934,000.00	872,340.64	41,923,880.60	13,566,120.35
228810957(003)	CALL WSIG GRANT	11,690,577.14		40,000,000.00	590,060.54	18,247,350.00	34,033,287.68
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	131,879.35	0.00	4,974,571.19
BALANCE		32,803,593.26		249,934,000.00	4,374,600.56	197,171,230.60	89,940,963.22

The investment reported as at 31st October 2023 amount to R89.9 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

**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 - M04 October

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	408	240 746	193 921	46 825	24,1%	581 763
Energy Efficiency and Demand Side Management Grant		350	4 000	4 000	-	2 514	1 333	1 180	88,5%	4 000
Equitable Share		528 602	566 087	566 087	-	235 869	188 696	47 173	25,0%	566 087
Expanded Public Works Programme Integrated Grant		1 652	1 629	1 629	372	522	543	(21)	-3,9%	1 629
Local Government Financial Management Grant		1 950	1 950	1 950	36	304	650	(346)	-53,2%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 642	8 097	8 097	-	1 537	2 699	(1 162)	-43,0%	8 097
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	-	(113)	(113)	-	(113)	-	-
Capacity Building and Other Grants		735	-	-	(113)	(113)	-	(113)	-	-
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	295	240 634	193 921	46 712	24,1%	581 763
Capital Transfers and Grants										
National Government:		217 144	236 841	236 841	25 149	64 167	78 947	(14 780)	-18,7%	236 841
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157 450	171 841	171 841	16 676	43 256	57 280	(14 025)	-24,5%	171 841
Water Services Infrastructure Grant		59 694	65 000	65 000	8 473	20 911	21 667	(755)	-3,5%	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	25 149	64 167	78 947	(14 780)	-18,7%	236 841
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755 317	818 604	818 604	25 445	304 800	272 868	31 932	11,7%	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 - R235.8 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 - M04 October

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	42 689	74 988	193 922	(118 934)	-61,3%	581 763
Energy Efficiency and Demand Side Management Grant		573	4 000	4 000	-	2 238	1 333	905	67,9%	4 000
Equitable Share		176	566 087	566 087	41 823	70 104	188 697	(118 593)	-62,8%	566 087
Expanded Public Works Programme Integrated Grant		1 634	1 629	1 629	372	522	543	(21)	-3,9%	1 629
Local Government Financial Management Grant		1 769	1 950	1 950	33	289	650	(361)	-55,5%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8 097	8 097	461	1 834	2 699	(865)	-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	42 689	74 988	193 922	(118 934)	-61,3%	581 763
Capital expenditure of Transfers and Grants										
National Government:		8 697	236 841	236 841	19 642	55 862	78 947	(23 085)	-29,2%	236 841
Municipal Infrastructure Grant		4 747	171 841	171 841	12 866	37 678	57 280	(19 602)	-34,2%	171 841
Water Services Infrastructure Grant		3 950	65 000	65 000	6 776	18 184	21 667	(3 483)	-16,1%	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	19 642	55 862	78 947	(23 085)	-29,2%	236 841
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12 848	818 604	818 604	62 331	130 850	272 869	(142 019)	-52,0%	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(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

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 - M04 October

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	2 257	6 558	7 737	(1 180)	-15%	23 211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 017	3 174	3 174	267	1 012	1 058	(45)	-4%	3 174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 170	1 211	1 211	88	364	404	(40)	-10%	1 211
Sub Total - Councillors		25 874	27 597	27 597	2 612	7 934	9 199	(1 265)	-14%	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	1 315	3 186	(1 871)	-59%	9 559
Pension and UIF Contributions		213	683	683	-	-	228	(228)	-100%	683
Medical Aid Contributions		54	114	114	-	-	38	(38)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	-	122	(122)	-100%	367
Motor Vehicle Allowance		556	1 225	1 225	22	88	408	(320)	-78%	1 225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 745	11 949	11 949	272	1 403	3 983	(2 580)	-65%	11 949
% increase	4		151,8%	151,8%						151,8%
Other Municipal Staff										
Basic Salaries and Wages		181 806	202 326	202 326	16 776	66 955	67 442	(487)	-1%	202 326
Pension and UIF Contributions		38 071	40 740	40 740	3 432	13 601	13 580	21	0%	40 740
Medical Aid Contributions		15 403	16 572	16 572	1 331	5 291	5 524	(233)	-4%	16 572
Overtime		20 210	5 856	5 856	1 642	6 444	1 952	4 492	230%	5 856
Performance Bonus		12 509	14 192	14 192	633	4 167	4 731	(564)	-12%	14 192
Motor Vehicle Allowance		1 078	669	669	80	320	223	98	44%	669
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	629	61	254	210	44	21%	629
Other benefits and allowances		2 876	3 558	3 558	345	1 373	1 186	187	16%	3 558
Payments in lieu of leave		719	-	-	-	-	-	-	-	-
Long service awards		4 195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 171	382	382	86	469	127	342	269%	382
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278 670	284 923	284 923	24 387	98 874	94 975	3 899	4%	284 923
% increase	4		2,2%	2,2%						2,2%
Total Parent Municipality		309 289	324 469	324 469	27 271	108 211	108 157	54	0%	324 469
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		309 289	324 469	324 469	27 271	108 211	108 157	54	0%	324 469
% increase	4		4,9%	4,9%						4,9%
TOTAL MANAGERS AND STAFF		283 415	296 872	296 872	24 659	100 278	98 958	1 320	1%	296 872

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

Expenditure and budgeted expenditure on -

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

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year	
		Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2023/24	+1 2024/25	+2 2025/26	
R thousands	1																
Cash Receipts By Source																	
Property rates		4 450	1 522	4 701	31 755	6 696	6 696	6 696	6 696	6 696	6 696	6 696	(8 947)	80 353	84 290	88 252	
Service charges - Electricity revenue													-				
Service charges - Water revenue		9 141	3 234	5 850	13 795	5 558	5 558	5 558	5 558	5 558	5 558	5 558	(4 232)	66 693	70 027	73 318	
Service charges - Waste Water Management		32	149	54	595	151	151	151	151	151	151	151	(76)	1 811	1 900	1 989	
Service charges - Waste Management		42	69	72	77	109	109	109	109	109	109	109	285	1 308	1 372	1 436	
Rental of facilities and equipment		8	-	18	16	16	16	16	16	16	16	16	37	188	191	206	
Interest earned - external investments		1 103	1 976	1 053	823	521	521	521	521	521	521	521	(2 351)	6 251	6 582	6 931	
Interest earned - outstanding debtors													-				
Dividends received													-				
Fines, penalties and forfeits		36	34	21	12	167	167	167	167	167	167	167	731	2 000	2 000	2 094	
Licences and permits		113	76	64	125	167	167	167	167	167	167	167	455	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	48 480	1 975	581 763	620 091	621 835	
Other revenue		(443 693)	70 263	302 922	63 375	144	144	144	144	144	144	144	7 852	1 725	1 870	32 529	
Cash Receipts by Source		(194 011)	77 704	315 885	109 734	61 471	61 471	61 471	61 471	61 471	61 471	61 471	(1 956)	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	19 737	58 684	236 841	269 958	282 412	
Total Cash Receipts by Source		(174 011)	77 704	315 886	129 736	81 208	81 208	81 208	81 208	81 208	81 208	81 208	56 725	974 494	1 053 598	1 106 049	
Cash Payments by Type																	
Employee related costs		(17)	(4 906)	4 961	875	24 739	24 739	24 739	24 739	24 739	24 739	24 739	122 784	296 872	309 546	322 613	
Remuneration of councillors		(24)	(496)	446	(796)	2 300	2 300	2 300	2 300	2 300	2 300	2 300	12 369	27 597	28 949	30 309	
Interest													-				
Bulk purchases - Electricity		3 669	4 241	(1 232)	854	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 885	25 000	26 222	27 458	
Acquisitions - water & other inventory		22 966	24 564	-	38 242	10 833	10 833	10 833	10 833	10 833	10 833	10 833	(31 605)	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	20 761	20 761	20 761	20 761	20 761	20 761	20 761	215 502	249 127	263 439	270 605	
Cash Payments by Type		(186 017)	74 447	32 025	61 192	60 716	60 716	60 716	60 716	60 716	60 716	60 716	321 934	728 596	764 529	793 764	
Other Cash Flows/Payments by Type																	
Capital assets		9 552	8 926	17 796	19 802	20 383	20 383	20 383	20 383	20 383	20 383	20 383	45 837	244 591	269 958	282 412	
Repayment of borrowing		584	-	226	-	1 068	1 068	1 068	1 068	1 068	1 068	1 068	4 532	12 820	13 027	13 510	
Other Cash Flows/Payments													(213)				
Total Cash Payments by Type		(175 880)	83 372	50 260	80 994	82 167	82 167	82 167	82 167	82 167	82 167	82 167	372 090	986 006	1 047 514	1 089 686	
NET INCREASE/(DECREASE) IN CASH HELD		1 869	(5 669)	265 626	48 742	(959)	(959)	(959)	(959)	(959)	(959)	(959)	(315 365)	(11 513)	6 084	16 363	
Cash/cash equivalents at the month/year beginning:		38 855	40 724	35 055	300 682	349 424	348 464	347 505	346 545	345 586	344 627	343 667	342 708	38 855	27 343	33 427	
Cash/cash equivalents at the month/year end:		40 724	35 055	300 682	349 424	348 464	347 505	346 545	345 586	344 627	343 667	342 708	27 343	27 343	33 427	49 790	

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2023

9.2 Supporting Table SC1

75 Moses Kotane - Supporting Table SC1 Material variance explanations - M04 October 2023			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue			
Electricity Service charge	(2,479)	Misallocation of Free Basic Electricity	Corrections will be effected in November 2023
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.
Capital Expenditure			
Variances was Not Calculated			
Financial Position			
Variances was Not Calculated			
Cash Flow			
Variances was Not Calculated			
Measureable performance			
Municipal Entities			

An amount of R806.5 million was written off against the debtors' book between July and 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 - M04 October

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	-	-	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	56 075					

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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
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10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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	14 282	42 068	57 153	15 085	26,4%	171 460
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	14 738	14 738	484	484	4 913	4 429	90,2%	14 738
Drainage Collection		-	14 738	14 738	484	484	4 913	4 429	90,2%	14 738
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4 000	4 000	758	758	1 333	575	43,1%	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	758	758	1 333	575	43,1%	4 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 950	136 461	136 461	13 040	40 826	45 487	4 661	10,2%	136 461
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	17 000	17 000	373	373	5 667	5 294	93,4%	17 000
Bulk Mains		-	14 702	14 702	2 757	4 964	4 901	(64)	-1,3%	14 702
Distribution		3 950	102 560	102 560	9 910	35 489	34 187	(1 302)	-3,8%	102 560
Distribution Points		-	2 200	2 200	-	-	733	733	100,0%	2 200
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	10 000	10 000	-	-	3 333	3 333	100,0%	10 000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	10 000	10 000	-	-	3 333	3 333	100,0%	10 000
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(859)	6 261	6 261	-	-	2 087	2 087	100,0%	6 261
Landfill Sites		(859)	6 261	6 261	-	-	2 087	2 087	100,0%	6 261
Furniture and Office Equipment		-	3 500	3 500	160	160	1 167	1 007	86,3%	3 500
Furniture and Office Equipment		-	3 500	3 500	160	160	1 167	1 007	86,3%	3 500
Machinery and Equipment		-	750	750	-	-	250	250	100,0%	750
Machinery and Equipment		-	750	750	-	-	250	250	100,0%	750
Total Capital Expenditure on new assets	1	3 092	175 710	175 710	14 442	42 228	58 570	16 342	27,9%	175 710

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10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04

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	620	6 431	5 811	90,4%	19 293
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	19 293	19 293	620	620	6 431	5 811	90,4%	19 293
Dams and Weirs										
Boreholes		-	19 293	19 293	620	620	6 431	5 811	90,4%	19 293
Community Assets		2 816	1 000	1 000	-	-	333	333	100,0%	1 000
Community Facilities		2 816	1 000	1 000	-	-	333	333	100,0%	1 000
Halls		2 816	-	-	-	-	-	-		-
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		-	1 000	1 000	-	-	333	333	100,0%	1 000
Intangible Assets		106	2 500	2 500	-	53	833	780	93,6%	2 500
Servitudes										
Licences and Rights		106	2 500	2 500	-	53	833	780	93,6%	2 500
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		106	2 500	2 500	-	53	833	780	93,6%	2 500
Total Capital Expenditure on renewal of existing ass	1	2 922	22 793	22 793	620	673	7 598	6 924	91,1%	22 793

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10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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	1 087	5 735	7 933	2 198	27,7%	23 800
Roads Infrastructure		1 640	5 200	5 200	-	0	1 733	1 733	100,0%	5 200
Roads		1 640	5 000	5 000	-	-	1 667	1 667	100,0%	5 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	200	200	-	0	67	66	99,7%	200
Electrical Infrastructure		1 398	4 200	4 200	10	2 248	1 400	(848)	-60,6%	4 200
LV Networks		1 398	4 200	4 200	10	2 248	1 400	(848)	-60,6%	4 200
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		324	1 000	1 000	29	29	333	304	91,3%	1 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		324	1 000	1 000	29	29	333	304	91,3%	1 000
Solid Waste Infrastructure		26 886	13 400	13 400	1 048	3 458	4 467	1 009	22,6%	13 400
Landfill Sites		26 886	13 400	13 400	1 048	3 458	4 467	1 009	22,6%	13 400
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Community Assets		37	255	255	-	-	85	85	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	-	-	83	83	100,0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		37	250	250	-	-	83	83	100,0%	250
Other assets		3 040	3 800	3 800	342	800	1 267	467	36,9%	3 800
Operational Buildings		3 040	3 800	3 800	342	800	1 267	467	36,9%	3 800
Municipal Offices		3 040	3 800	3 800	342	800	1 267	467	36,9%	3 800
Intangible Assets		(44)	2 000	2 000	-	1 772	667	(1 106)	-165,8%	2 000
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(44)	2 000	2 000	-	1 772	667	(1 106)	-165,8%	2 000
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		(44)	2 000	2 000	-	1 772	667	(1 106)	-165,8%	2 000
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		13	50	50	6	10	17	7	42,5%	50
Computer Equipment		13	50	50	6	10	17	7	42,5%	50
Transport Assets		17 179	27 250	27 250	4 365	10 848	9 083	(1 765)	-19,4%	27 250
Transport Assets		17 179	27 250	27 250	4 365	10 848	9 083	(1 765)	-19,4%	27 250
Total Repairs and Maintenance Expenditure	1	50 473	57 155	57 155	5 799	19 165	19 052	(113)	-0,6%	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 - M04 October

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	32 729	38 774	6 046	15,6%	116 323
Roads Infrastructure		32 163	37 499	37 499	10 139	10 139	12 500	2 361	18,9%	37 499
Roads		32 163	37 499	37 499	10 139	10 139	12 500	2 361	18,9%	37 499
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4 512	5 058	5 058	1 754	1 754	1 686	(68)	-4,0%	5 058
Drainage Collection		4 512	5 058	5 058	1 754	1 754	1 686	(68)	-4,0%	5 058
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 479	4 206	4 206	1 166	1 166	1 402	236	16,9%	4 206
Power Plants		3 479	4 206	4 206	1 166	1 166	1 402	236	16,9%	4 206
Water Supply Infrastructure		55 241	65 312	65 312	18 672	18 672	21 771	3 098	14,2%	65 312
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		55 241	65 312	65 312	18 672	18 672	21 771	3 098	14,2%	65 312
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 734	3 246	3 246	741	741	1 082	341	31,5%	3 246
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2 734	3 246	3 246	741	741	1 082	341	31,5%	3 246
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		835	1 001	1 001	256	256	334	78	23,3%	1 001
Landfill Sites		835	1 001	1 001	256	256	334	78	23,3%	1 001
Community Assets		16 754	17 300	17 300	5 801	5 801	5 767	(35)	-0,6%	17 300
Community Facilities		16 754	17 300	17 300	5 801	5 801	5 767	(35)	-0,6%	17 300
Halls		14 185	15 452	15 452	4 945	4 945	5 151	205	4,0%	15 452
Centres		2 568	1 848	1 848	856	856	616	(240)	-39,0%	1 848
Other assets		6 514	7 148	7 148	2 351	2 351	2 383	32	1,3%	7 148
Operational Buildings		6 514	7 148	7 148	2 351	2 351	2 383	32	1,3%	7 148
Municipal Offices		6 514	7 148	7 148	2 351	2 351	2 383	32	1,3%	7 148
Intangible Assets		2 361	5 975	5 975	965	965	1 992	1 027	51,5%	5 975
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2 361	5 975	5 975	965	965	1 992	1 027	51,5%	5 975
Computer Software and Applications		2 361	5 975	5 975	965	965	1 992	1 027	51,5%	5 975
Furniture and Office Equipment		3 429	5 178	5 178	1 211	1 211	1 726	515	29,8%	5 178
Furniture and Office Equipment		3 429	5 178	5 178	1 211	1 211	1 726	515	29,8%	5 178
Machinery and Equipment		252	391	391	87	87	130	43	33,2%	391
Machinery and Equipment		252	391	391	87	87	130	43	33,2%	391
Transport Assets		4 278	2 725	2 725	2 174	2 174	908	(1 266)	-139,3%	2 725
Transport Assets		4 278	2 725	2 725	2 174	2 174	908	(1 266)	-139,3%	2 725
Total Depreciation	1	132 550	155 041	155 041	45 318	45 318	51 680	6 362	12,3%	155 041

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10.2.5 Supporting Table SC13e

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		2 790	46 088	46 088	4 740	13 174	15 363	2 189	14,2%	46 088
Roads Infrastructure		2 790	46 088	46 088	4 740	13 174	15 363	2 189	14,2%	46 088
Roads		2 790	46 088	46 088	4 740	13 174	15 363	2 189	14,2%	46 088
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on upgrading of existing a	1	2 790	46 088	46 088	4 740	13 174	15 363	2 189	14,2%	46 088