

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

TABLE OF CONTENTS

Part 1

| | |
|--|-----------|
| Section 1 .Budget Statement..... | 3 |
| 1.1 Mayors Report..... | 3 |
| 1.2 Resolution..... | 3 |
| 1.3 Executive Summary..... | 3 |
| 1.4 Performance against the approved budget..... | 3 |
| 1.5 Capital Expenditure..... | 3 |
| 1.6 Material variances from SDBIP..... | 3 |
| 1.7 Remedial corrective steps..... | 4 |
| Section 2: In year monthly budget statement tables..... | 4 |
| 2.1 Table C1: Monthly Budget Statement..... | 5 |
| 2.2 Table C2: Financial Performance (standard classification) | 6 |
| 2.3 Table C3: Financial Performance (revenue & expenditure by vote)..... | 7 |
| 2.4 Table C4: Financial Performance (revenue & expenditure) | 8-10 |
| 2.5 Table C5: Capital Expenditure by Vote..... | 10-11 |
| 2.6 Table C6: Financial Position..... | 12 |
| 2.7 Table C7: Cash Flow..... | 13 |
| Part 2: Supporting Documents | 14 |
| Section 3: Performance Indicators..... | 14 |
| 3.1 Supporting Table SC2..... | 14 |
| Section 4: Debtor's Analysis | 15 |
| 4.1 Supporting Table SC3..... | 15 |
| Section 5: Creditor's Analysis..... | 15 |
| 5.1 Supporting Table SC4..... | 15 |
| Section 6: Investment Portfolio Analysis..... | 16 |
| 6.1 Supporting Table SC5: Investments..... | 16 |
| Section 7: Allocation of grants receipts and expenditure | 17 |
| 7.1 Supporting Table SC6..... | 17 |
| 7.2.1 Supporting Table SC7 (1)..... | 18 |
| 7.2.2 Supporting Table SC7 (2)..... | 19 |
| Section 8: Expenditure on councillor allowances | 20 |

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

| | |
|---|-----------|
| 8.1 Supporting Table SC8..... | 20 |
| Section 9: Actual & Revised Targets for Cash Receipts..... | 21 |
| 9.1 Supporting Table SC9..... | 21 |
| 9.2 Supporting Table SC1..... | 22 |
| Section 10: Capital Programme Performance..... | 22 |
| 10.1 Supporting Table SC12..... | 22 |
| 10.2 Supporting Table SC13..... | 23 |
| 10.2.1 Supporting Table SC13a..... | 24 |
| 10.2.2 Supporting Table SC13b..... | 25 |
| 10.2.3 Supporting Table SC13c..... | 26 |
| 10.2.4 Supporting Table SC13d..... | 27 |
| 10.2.5 Supporting Table SC13e..... | 28 |
| Section 11: Quality Certificate (separate) | |

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

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 SEPTEMBER 2023 | | | | |
|---|---------------------------|-------------|------------------|---------|
| | 2023/2024 ORIGINAL BUDGET | YTD ACTUAL | AVAILABLE BUDGET | % SPENT |
| TOTAL REVENUE | 1,077,484,189 | 349,373,484 | 728,110,705 | 32% |
| TOTAL EXPENDITURE | 1,212,357,874 | 946,807,911 | 265,549,963 | 78% |
| CAPITAL EXPENDITURE | 244,590,790 | 39,070,885 | 205,519,905 | 16% |

Operating revenue generated for the reporting period amount to R349.3 million which translate to 32% against the budgeted amount. Year to date expenditure for the same period amount to R946.8 million or 78% of the appropriated budget. Over performance on operating revenue occurred as result of receipts of the equitable shares and other operating grants received in July 2023, while over spending occurred from bad debts written off against the debtors' book.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R39 million or 16% of allocated budget of R244.5 million.

1.6 Material variances from SDBIP

Operating expenditure performance exceeded the SDBIP target as a result of R805.2 million of irrecoverable debt written off.

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

1.7 Remedial corrective steps

Over spending on 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.

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

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 - M03 September

| 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 | 12 544 | 36 715 | 38 631 | (1 916) | -5% | 154 525 |
| Service charges | 194 662 | 240 833 | 240 833 | 16 336 | 46 742 | 60 208 | (13 467) | -22% | 240 833 |
| Investment revenue | 9 745 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 9 745 | 6 251 | 6 251 | 1 053 | 4 133 | 1 563 | 2 570 | 164% | 6 251 |
| Other own revenue | 636 045 | 675 875 | 675 875 | 11 569 | 261 784 | 168 969 | 92 815 | 55% | - |
| Total Revenue (excluding capital transfers and contributions) | 975 004 | 1 077 484 | 1 077 484 | 41 501 | 349 373 | 269 371 | 80 002 | 30% | 1 077 484 |
| Employee costs | 283 415 | 296 872 | 296 872 | 25 040 | 75 619 | 74 219 | 1 400 | - | 296 872 |
| Remuneration of Councillors | 25 874 | 27 597 | 27 597 | 1 652 | 5 322 | 6 899 | (1 577) | - | 27 597 |
| Depreciation and amortisation | 132 550 | 155 041 | 155 041 | - | - | 38 760 | (38 760) | - | 155 041 |
| Interest | 5 619 | 5 600 | 5 600 | 15 | 25 | 1 400 | (1 375) | - | 5 600 |
| Inventory consumed and bulk purchases | 177 046 | 175 155 | 175 155 | 4 904 | 12 868 | 43 789 | (30 921) | - | 175 155 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Other expenditure | 424 113 | 552 093 | 552 093 | 16 020 | 852 974 | 138 023 | 714 951 | 518% | 552 093 |
| Total Expenditure | 1 048 617 | 1 212 358 | 1 212 358 | 47 632 | 946 808 | 303 090 | 643 718 | 212% | 1 212 358 |
| Surplus/(Deficit) | (73 613) | (134 874) | (134 874) | (6 131) | (597 434) | (33 719) | (563 715) | 1672% | (134 874) |
| Transfers and subsidies - capital (monetary) | 217 386 | 236 841 | 236 841 | 39 017 | 39 017 | - | ### | #DIV/0! | 236 841 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | (33 719) | (524 698) | 1556% | 101 967 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | (33 719) | (524 698) | 1556% | 101 967 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 8 803 | 244 591 | 244 591 | 17 796 | 36 273 | 61 148 | (24 874) | -41% | 244 591 |
| Capital transfers recognised | 8 697 | 236 841 | 236 841 | 17 796 | 36 220 | 59 210 | (22 990) | -39% | 236 841 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 106 | 7 750 | 7 750 | - | 53 | 1 938 | (1 884) | -97% | 7 750 |
| Total sources of capital funds | 8 803 | 244 591 | 244 591 | 17 796 | 36 273 | 61 148 | (24 874) | -41% | 244 591 |
| Financial position | | | | | | | | | |
| Total current assets | 446 473 | 229 074 | 229 074 | - | (252 045) | - | - | - | 229 074 |
| Total non current assets | 3 152 582 | 3 619 431 | 3 619 431 | - | 3 188 856 | - | - | - | 3 619 431 |
| Total current liabilities | 378 290 | 192 126 | 192 126 | - | 274 474 | - | - | - | 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 | - | 2 591 588 | - | - | - | 3 482 085 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 1 229 633 | 252 337 | 252 337 | 284 717 | 303 068 | 63 084 | (239 983) | -380% | 252 337 |
| Net cash from (used) investing | (8 817) | (244 591) | (244 591) | (17 796) | (36 273) | (61 148) | (24 874) | 41% | (244 591) |
| Net cash from (used) financing | (5 813) | (12 820) | (12 820) | (224) | (809) | (3 205) | (2 396) | 75% | (12 820) |
| Cash/cash equivalents at the month/year end | 1 251 883 | 63 660 | 63 660 | - | 304 841 | 67 465 | (237 375) | -352% | 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 | 77 651 | 36 146 | 43 503 | 33 688 | 31 683 | 31 099 | 159 412 | 900 290 | 1 313 472 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 2 925 | 581 | - | 173 | - | - | - | - | 3 680 |

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT SEPTEMBER 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) - M03 September

| 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 | 18 536 | 295 787 | 141 972 | 153 815 | 108% | 567 889 |
| Executive and council | | 21 455 | 22 852 | 22 852 | (2 327) | (2 327) | 5 713 | (8 040) | -141% | 22 852 |
| Finance and administration | | 514 517 | 545 038 | 545 038 | 20 863 | 298 114 | 136 259 | 161 855 | 119% | 545 038 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 23 827 | 4 000 | 4 000 | 72 | 273 | 1 000 | (727) | -73% | 4 000 |
| Community and social services | | 1 612 | - | - | 8 | 19 | - | 19 | #DIV/0! | - |
| Sport and recreation | | 20 851 | - | - | - | - | - | - | - | - |
| Public safety | | 1 365 | 4 000 | 4 000 | 64 | 254 | 1 000 | (746) | -75% | 4 000 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 51 230 | 68 923 | 68 923 | 10 710 | 10 725 | 17 231 | (6 506) | -38% | 68 923 |
| Planning and development | | 4 778 | 8 097 | 8 097 | 1 567 | 1 581 | 2 024 | (443) | -22% | 8 097 |
| Road transport | | 46 452 | 60 826 | 60 826 | 9 144 | 9 144 | 15 207 | (6 063) | -40% | 60 826 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 581 362 | 673 513 | 673 513 | 51 200 | 81 606 | 168 378 | (86 772) | -52% | 673 513 |
| Energy sources | | 16 357 | 8 000 | 8 000 | 2 514 | 2 514 | 2 000 | 514 | 26% | 8 000 |
| Water management | | 424 392 | 428 759 | 428 759 | 47 198 | 74 665 | 107 190 | (32 525) | -30% | 428 759 |
| Waste water management | | 47 406 | 130 953 | 130 953 | 423 | 1 234 | 32 738 | (31 504) | -96% | 130 953 |
| Waste management | | 93 207 | 105 800 | 105 800 | 1 066 | 3 194 | 26 450 | (23 256) | -88% | 105 800 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1 192 390 | 1 314 325 | 1 314 325 | 80 519 | 388 391 | 328 581 | 59 810 | 18% | 1 314 325 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 290 703 | 375 428 | 375 428 | 22 226 | 131 606 | 93 857 | 37 748 | 40% | 375 428 |
| Executive and council | | 84 311 | 101 393 | 101 393 | 5 496 | 20 854 | 25 348 | (4 494) | -18% | 101 393 |
| Finance and administration | | 201 489 | 269 233 | 269 233 | 16 307 | 109 389 | 67 309 | 42 080 | 63% | 269 233 |
| Internal audit | | 4 903 | 4 802 | 4 802 | 423 | 1 363 | 1 201 | 162 | 14% | 4 802 |
| <i>Community and public safety</i> | | 125 021 | 121 102 | 121 102 | 5 071 | 19 504 | 30 276 | (10 771) | -36% | 121 102 |
| Community and social services | | 26 539 | 33 814 | 33 814 | 1 038 | 3 502 | 8 454 | (4 952) | -59% | 33 814 |
| Sport and recreation | | 60 726 | 51 959 | 51 959 | 2 891 | 8 974 | 12 990 | (4 016) | -31% | 51 959 |
| Public safety | | 37 756 | 35 329 | 35 329 | 1 142 | 7 028 | 8 832 | (1 804) | -20% | 35 329 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 77 589 | 89 084 | 89 084 | 2 901 | 8 062 | 22 271 | (14 209) | -64% | 89 084 |
| Planning and development | | 21 391 | 29 621 | 29 621 | 2 169 | 5 851 | 7 405 | (1 554) | -21% | 29 621 |
| Road transport | | 56 199 | 59 463 | 59 463 | 732 | 2 211 | 14 866 | (12 655) | -85% | 59 463 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 552 530 | 623 594 | 623 594 | 17 170 | 786 831 | 155 899 | 630 933 | 405% | 623 594 |
| Energy sources | | 43 171 | 38 507 | 38 507 | 1 294 | 11 179 | 9 627 | 1 552 | 16% | 38 507 |
| Water management | | 406 139 | 492 993 | 492 993 | 10 603 | 642 236 | 123 248 | 518 987 | 421% | 492 993 |
| Waste water management | | 55 704 | 29 949 | 29 949 | 1 545 | 16 937 | 7 487 | 9 450 | 126% | 29 949 |
| Waste management | | 47 516 | 62 144 | 62 144 | 3 728 | 116 480 | 15 536 | 100 943 | 650% | 62 144 |
| <i>Other</i> | | 2 772 | 3 150 | 3 150 | 264 | 805 | 787 | 17 | 2% | 3 150 |
| Total Expenditure - Functional | 3 | 1 048 617 | 1 212 358 | 1 212 358 | 47 632 | 946 808 | 303 090 | 643 718 | 212% | 1 212 358 |
| Surplus/ (Deficit) for the year | | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | 25 491 | (583 908) | -2291% | 101 967 |

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

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) - M03 September

| 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 | (2 327) | (2 327) | 5 713 | (8 040) | -140,7% | 22 852 |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Budget And Treasury Office | | 514 088 | 544 438 | 544 438 | 20 863 | 297 994 | 136 109 | 161 884 | 118,9% | 544 438 |
| Vote 04 - Corporate Services | | 429 | 600 | 600 | - | 121 | 150 | (29) | -19,4% | 600 |
| Vote 05 - Community Services | | 117 034 | 109 800 | 109 800 | 1 138 | 3 466 | 27 450 | (23 984) | -87,4% | 109 800 |
| Vote 06 - Planning & Development | | 136 | - | - | 29 | 44 | - | 44 | #DIV/0! | - |
| Vote 07 - Infrastructure & Technical Services | | 539 249 | 636 636 | 636 636 | 60 815 | 89 094 | 159 159 | (70 065) | -44,0% | 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 | 80 519 | 388 391 | 328 581 | 59 810 | 18,2% | 1 314 325 |
| Expenditure by Vote | | | | | | | | | | |
| | 1 | | | | | | | | | |
| Vote 01 - Municipal Council | | 71 931 | 87 446 | 87 446 | 4 691 | 19 035 | 21 862 | (2 827) | -12,9% | 87 446 |
| Vote 02 - Office Of The Accounting Officer | | 22 319 | 23 610 | 23 610 | 1 706 | 4 526 | 5 903 | (1 376) | -23,3% | 23 610 |
| Vote 03 - Budget And Treasury Office | | 96 867 | 158 731 | 158 731 | 6 749 | 83 476 | 39 683 | 43 793 | 110,4% | 158 731 |
| Vote 04 - Corporate Services | | 80 922 | 86 645 | 86 645 | 7 281 | 18 629 | 21 661 | (3 032) | -14,0% | 86 645 |
| Vote 05 - Community Services | | 187 335 | 195 701 | 195 701 | 10 301 | 140 684 | 48 925 | 91 758 | 187,5% | 195 701 |
| Vote 06 - Planning & Development | | 20 725 | 26 906 | 26 906 | 1 838 | 5 580 | 6 727 | (1 147) | -17,0% | 26 906 |
| Vote 07 - Infrastructure & Technical Services | | 568 518 | 633 320 | 633 320 | 15 066 | 674 879 | 158 330 | 516 549 | 326,2% | 633 320 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1 048 617 | 1 212 358 | 1 212 358 | 47 632 | 946 808 | 303 090 | 643 718 | 212,4% | 1 212 358 |
| Surplus/ (Deficit) for the year | 2 | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | 25 491 | (583 908) | -2290,6% | 101 967 |

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

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

2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| 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 | | - | - | - | (2 477) | (2 477) | (0) | (2 477) | ##### | - |
| Service charges - Water | | 178 981 | 222 520 | 222 520 | 17 324 | 44 791 | 55 630 | (10 839) | -19% | 222 520 |
| Service charges - Waste Water Management | | 3 864 | 6 036 | 6 036 | 423 | 1 234 | 1 509 | (275) | -18% | 6 036 |
| Service charges - Waste management | | 11 817 | 12 277 | 12 277 | 1 066 | 3 194 | 3 069 | 125 | 4% | 12 277 |
| Sale of Goods and Rendering of Services | | 761 | 520 | 520 | 96 | 168 | 130 | 38 | 29% | 520 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 71 462 | 60 636 | 60 636 | 3 875 | 11 378 | 15 159 | (3 781) | -25% | 60 636 |
| Interest from Current and Non Current Assets | | 9 745 | 6 251 | 6 251 | 1 053 | 4 133 | 1 563 | - | - | 6 251 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 152 | 188 | 188 | 18 | 26 | 47 | (21) | -45% | 188 |
| Licence and permits | | 336 | 2 000 | 2 000 | 64 | 254 | 500 | (246) | -49% | 2 000 |
| Operational Revenue | | 1 014 | 1 205 | 1 205 | 51 | 526 | 301 | 224 | 74% | 1 205 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 124 807 | 154 525 | 154 525 | 12 544 | 36 715 | 38 631 | (1 916) | -5% | 154 525 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1 028 | 2 000 | 2 000 | - | - | 500 | (500) | - | 2 000 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 537 931 | 581 763 | 581 763 | 4 469 | 240 338 | 145 441 | 94 898 | - | 581 763 |
| Interest | | 32 268 | 27 562 | 27 562 | 2 994 | 9 094 | 6 891 | 2 203 | - | 27 562 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 838 | - | - | - | - | - | - | - | - |
| Other Gains | | 0 | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 975 004 | 1 077 484 | 1 077 484 | 41 501 | 349 373 | 269 371 | 80 002 | 30% | 1 077 484 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 283 415 | 296 872 | 296 872 | 25 040 | 75 619 | 74 219 | 1 400 | 2% | 296 872 |
| Remuneration of councillors | | 25 874 | 27 597 | 27 597 | 1 652 | 5 322 | 6 899 | (1 577) | -23% | 27 597 |
| Bulk purchases - electricity | | 33 007 | 25 000 | 25 000 | 830 | 7 592 | 6 250 | 1 342 | - | 25 000 |
| Inventory consumed | | 144 039 | 150 155 | 150 155 | 4 074 | 5 276 | 37 539 | (32 263) | - | 150 155 |
| Debt impairment | | - | 328 721 | 328 721 | - | - | 82 180 | (82 180) | -100% | 328 721 |
| Depreciation and amortisation | | 132 550 | 155 041 | 155 041 | - | - | 38 760 | (38 760) | -100% | 155 041 |
| Interest | | 5 619 | 5 600 | 5 600 | 15 | 25 | 1 400 | (1 375) | -98% | 5 600 |
| Contracted services | | 136 096 | 140 090 | 140 090 | 10 684 | 27 112 | 35 023 | (7 910) | -23% | 140 090 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | | 152 361 | - | - | - | 805 298 | - | 805 298 | - | - |
| Operational costs | | 116 715 | 83 281 | 83 281 | 5 336 | 20 564 | 20 820 | (257) | -1% | 83 281 |
| Losses on Disposal of Assets | | 18 942 | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 1 048 617 | 1 212 358 | 1 212 358 | 47 632 | 946 808 | 303 090 | 643 718 | 212% | 1 212 358 |
| Surplus/(Deficit) | | (73 613) | (134 874) | (134 874) | (6 131) | (597 434) | (33 719) | (563 715) | 0 | (134 874) |
| Transfers and subsidies - capital (monetary allocations) | | 217 386 | 236 841 | 236 841 | 39 017 | 39 017 | - | 39 017 | #DIV/0! | 236 841 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | (33 719) | | | 101 967 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | (33 719) | | | 101 967 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | (33 719) | | | 101 967 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 143 773 | 101 967 | 101 967 | 32 887 | (558 417) | (33 719) | | | 101 967 |

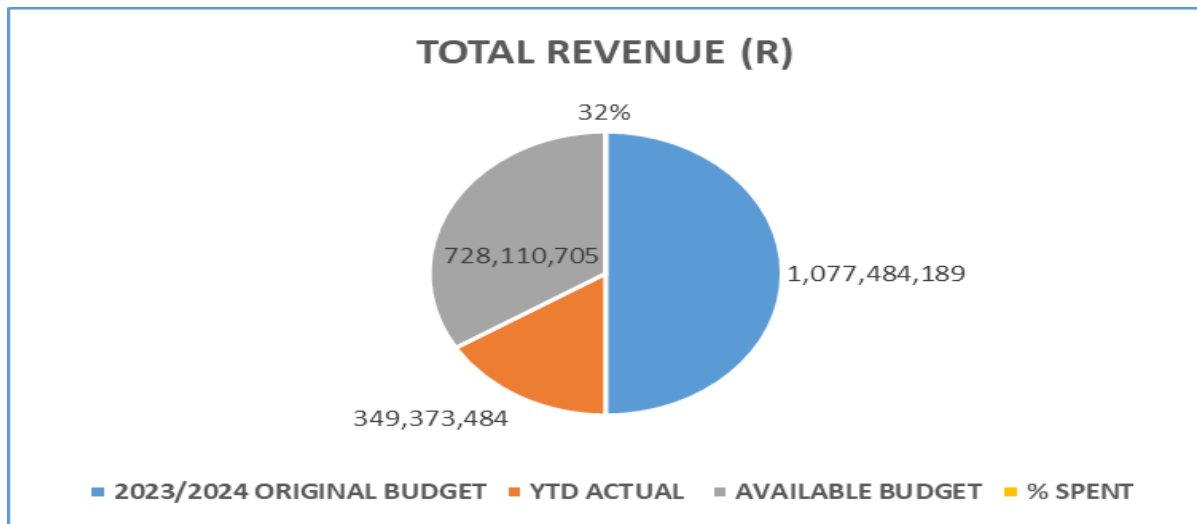
Revenue

- a) Budgeted operating revenue for the 2023/2024 financial year to R1,077 billion.
- b) Total year to date operating revenue amount to R349.3 million.

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

- c)
- d) 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.
- e) Own revenue generated for the reporting period amount to R109 million. Own revenue is mainly derived from property rates and service charges which contributed R85.9 million or 79% of the total own revenue generated for the reported period.
- f) Interest earned on outstanding debtors amount to R20.4 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 R805.2 million was written off as irrecoverable between July and August 2023.

Graphical Illustration of operating revenue against the approved budget

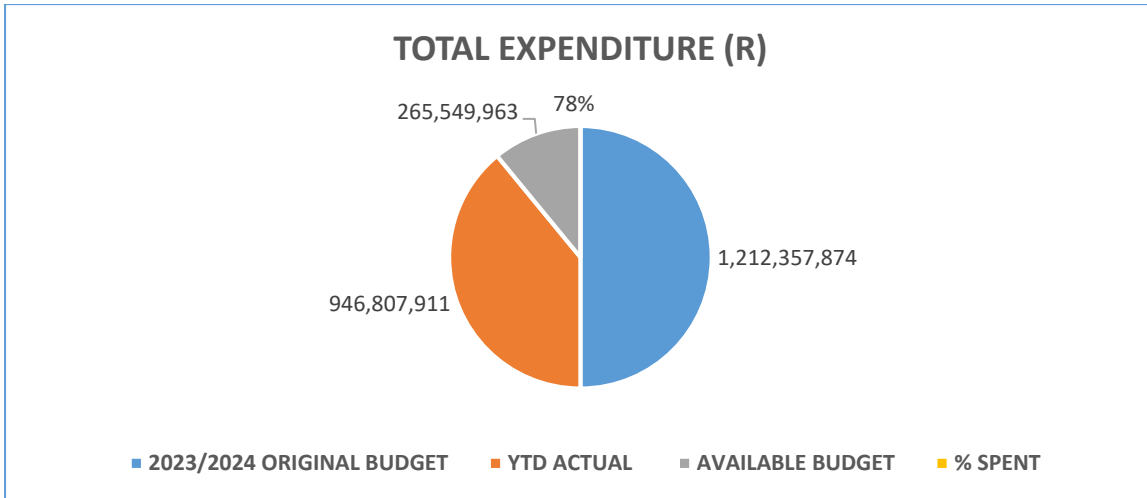


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R50.1 million, translating to year to date spending of R946.8 or 78% against the operating expenditure budget.
- (b) Of the total expenditure incurred, bad debts written off accounts for R805.2 million or 85%. 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 SEPTEMBER 2023

Graphical Illustration of operating expenditure against the approved budget



2.5 Table C5: Capital Expenditure by Vote

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

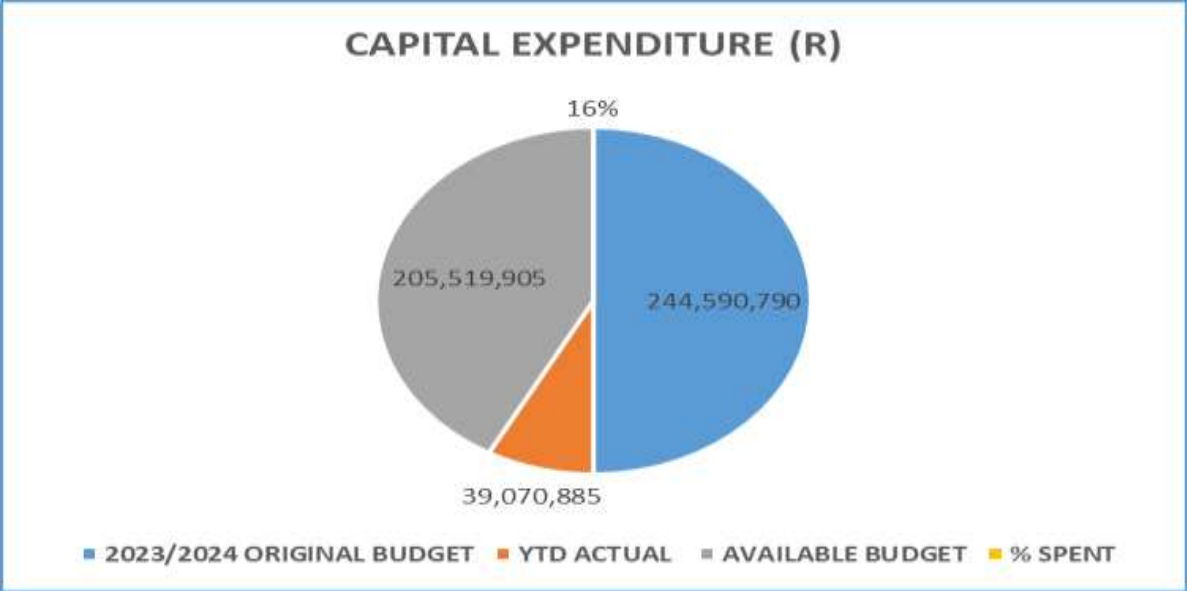
| Vote Description | Ref | Budget Year 2023/24 | | | | | | | | |
|---|-------|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 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 | - | - | 750 | (750) | -100% | 3 000 |
| Vote 04 - Corporate Services | 106 | - | 3 000 | 3 000 | - | 53 | 750 | (697) | -93% | 3 000 |
| Vote 05 - Community Services | 1 957 | - | 8 011 | 8 011 | - | - | 2 003 | (2 003) | -100% | 8 011 |
| Vote 06 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Infrastructure & Technical Services | 6 740 | - | 230 580 | 230 580 | 17 796 | 36 220 | 57 645 | (21 425) | -37% | 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 | 17 796 | 36 273 | 61 148 | (24 874) | -41% | 244 591 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 106 | 6 000 | 6 000 | - | 53 | 1 500 | (1 447) | -96% | 6 000 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 106 | 6 000 | 6 000 | - | 53 | 1 500 | (1 447) | -96% | 6 000 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2 816 | 1 750 | 1 750 | - | - | 438 | (438) | -100% | 1 750 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 2 816 | 750 | 750 | - | - | 188 | (188) | -100% | 750 |
| Public safety | | - | 1 000 | 1 000 | - | - | 250 | (250) | -100% | 1 000 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 2 790 | 60 826 | 60 826 | 1 967 | 8 434 | 15 207 | (6 773) | -45% | 60 826 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 2 790 | 60 826 | 60 826 | 1 967 | 8 434 | 15 207 | (6 773) | -45% | 60 826 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 3 092 | 176 015 | 176 015 | 15 829 | 27 786 | 44 004 | (16 218) | -37% | 176 015 |
| Energy sources | | - | 4 000 | 4 000 | - | - | 1 000 | (1 000) | -100% | 4 000 |
| Water management | | 3 950 | 155 754 | 155 754 | 15 829 | 27 786 | 38 939 | (11 152) | -29% | 155 754 |
| Waste water management | | - | 10 000 | 10 000 | - | - | 2 500 | (2 500) | -100% | 10 000 |
| Waste management | | (859) | 6 261 | 6 261 | - | - | 1 565 | (1 565) | -100% | 6 261 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 8 803 | 244 591 | 244 591 | 17 796 | 36 273 | 61 148 | (24 874) | -41% | 244 591 |
| Funded by: | | | | | | | | | | |
| National Government | | 8 697 | 236 841 | 236 841 | 17 796 | 36 220 | 59 210 | (22 990) | -39% | 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 | 17 796 | 36 220 | 59 210 | (22 990) | -39% | 236 841 |
| Borrowing | | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 6 | 106 | 7 750 | 7 750 | - | 53 | 1 938 | (1 884) | -97% | 7 750 |
| Total Capital Funding | | 8 803 | 244 591 | 244 591 | 17 796 | 36 273 | 61 148 | (24 874) | -41% | 244 591 |

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT SEPTEMBER 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 September 2023 amount to R36.2 million, VAT exclusive. (VAT inclusive amount – R39 million). Capital spending to date accounts for 16% against the appropriated budget.

Spending was mainly incurred on water and roads at 77% and 23% of the expenditure reported for the month, respectively.

Graphical Illustration of capital expenditure against the approved budget



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

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M03 September

| 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 | 126 477 | 63 040 |
| Trade and other receivables from exchange transactions | | 66 655 | 66 260 | 66 260 | (682 844) | 66 260 |
| Receivables from non-exchange transactions | | 171 440 | 66 260 | 66 260 | 138 252 | 66 260 |
| Current portion of non-current receivables | | | | | | |
| Inventory | | 16 493 | 14 665 | 14 665 | 14 434 | 14 665 |
| VAT | | 129 815 | 12 635 | 12 635 | 128 409 | 12 635 |
| Other current assets | | 23 214 | 6 214 | 6 214 | 23 226 | 6 214 |
| Total current assets | | 446 473 | 229 074 | 229 074 | (252 045) | 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 | 3 024 731 | 3 452 125 |
| Biological assets | | | | | | |
| Living and non-living resources | | | | | | |
| Heritage assets | | 14 | 14 | 14 | 14 | 14 |
| Intangible assets | | 13 393 | 15 854 | 15 854 | 13 447 | 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 | 3 188 856 | 3 619 431 |
| TOTAL ASSETS | | 3 599 055 | 3 848 505 | 3 848 505 | 2 936 811 | 3 848 505 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | 8 840 | 12 820 | 12 820 | 8 030 | 12 820 |
| Consumer deposits | | 1 823 | - | - | 1 825 | - |
| Trade and other payables from exchange transactions | | 210 314 | 177 266 | 177 266 | 186 026 | 177 266 |
| Trade and other payables from non-exchange transactions | | 8 156 | - | - | (10 830) | - |
| Provision | | 49 159 | 2 040 | 2 040 | 47 291 | 2 040 |
| VAT | | 99 997 | - | - | 42 132 | - |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 378 290 | 192 126 | 192 126 | 274 474 | 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 | 345 223 | 264 454 |
| NET ASSETS | 2 | 3 150 016 | 3 584 052 | 3 584 052 | 2 591 588 | 3 584 052 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 3 266 622 | 3 482 085 | 3 482 085 | 2 591 588 | 3 482 085 |
| Reserves and funds | | - | - | - | - | - |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 3 266 622 | 3 482 085 | 3 482 085 | 2 591 588 | 3 482 085 |

The municipality closed the month with a favourable cash balance.

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

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M03 September

| 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 | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 100 014 | 80 353 | 80 353 | 4 701 | 10 673 | 20 088 | (9 416) | -47% | 80 353 |
| Service charges | | 154 773 | 69 811 | 69 811 | 5 976 | 18 643 | 17 453 | 1 190 | 7% | 69 811 |
| Other revenue | | 589 255 | 5 913 | 5 913 | 303 025 | (70 138) | 1 478 | (71 616) | -4845% | 5 913 |
| Transfers and Subsidies - Operational | | 161 779 | 581 763 | 581 763 | 2 200 | 240 426 | 145 441 | 94 985 | 65% | 581 763 |
| Transfers and Subsidies - Capital | | 208 558 | 236 841 | 236 841 | - | 20 000 | 59 210 | (39 210) | -66% | 236 841 |
| Interest | | 9 679 | 6 251 | 6 251 | 1 053 | 4 133 | 1 563 | 2 570 | 164% | 6 251 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | 5 575 | (728 596) | (728 596) | (32 238) | 79 331 | (182 149) | (261 480) | 144% | (728 596) |
| Interest | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 1 229 633 | 252 337 | 252 337 | 284 717 | 303 068 | 63 084 | (239 983) | -380% | 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) | (17 796) | (36 273) | (61 148) | (24 874) | 41% | (244 591) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (8 817) | (244 591) | (244 591) | (17 796) | (36 273) | (61 148) | (24 874) | 41% | (244 591) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | 1 | 1 | - | 1 | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (5 813) | (12 820) | (12 820) | (226) | (810) | (3 205) | (2 395) | 75% | (12 820) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (5 813) | (12 820) | (12 820) | (224) | (809) | (3 205) | (2 396) | 75% | (12 820) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 1 215 003 | (5 074) | (5 074) | 266 697 | 265 985 | (1 268) | | | (5 074) |
| Cash/cash equivalents at beginning: | | 36 880 | 68 734 | 68 734 | (48 931) | 38 855 | 68 734 | | | 38 855 |
| Cash/cash equivalents at month/year end: | | 1 251 883 | 63 660 | 63 660 | | 304 841 | 67 465 | | | 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 SEPTEMBER 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 - M03 September

| 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% | 8,4% | 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 | 118,0% | 119,2% | 119,2% | -91,8% | 119,2% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 10,3% | 32,8% | 32,8% | 46,1% | 32,8% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 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% | 21,6% | 27,6% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 10,4% | 10,6% | 10,6% | 7,7% | 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 SEPTEMBER 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 - M03 September

| 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 | 37 865 | 16 914 | 17 858 | 18 282 | 18 136 | 18 767 | 89 935 | 394 817 | 612 575 | 539 938 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 22 309 | 10 624 | 15 062 | 9 799 | 8 077 | 6 833 | 39 619 | 300 359 | 412 682 | 364 687 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 923 | 449 | 433 | 409 | 391 | 354 | 1 991 | 4 999 | 9 950 | 8 144 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2 414 | 1 202 | 1 112 | 1 107 | 1 105 | 1 103 | 6 063 | 11 064 | 25 169 | 20 442 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 13 546 | 6 874 | 8 956 | 3 989 | 3 868 | 3 826 | 21 188 | 159 926 | 222 174 | 192 798 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 593 | 83 | 83 | 102 | 106 | 216 | 615 | 29 124 | 30 922 | 30 163 | - | - |
| Total By Income Source | 2000 | 77 651 | 36 146 | 43 503 | 33 688 | 31 683 | 31 099 | 159 412 | 900 290 | 1 313 472 | 1 156 172 | - | - |
| 2022/23 - totals only | | 89606334 | 37945798 | 38899346 | 34908801 | 33715050 | 29910589 | ##### | ##### | 1 894 593 | 1 728 142 | 0 | 0 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 15 979 | 8 105 | 8 247 | 7 090 | 7 017 | 6 727 | 38 111 | 208 202 | 299 479 | 267 148 | - | - |
| Commercial | 2300 | 26 442 | 12 239 | 11 361 | 11 472 | 9 525 | 8 775 | 35 239 | 240 400 | 355 453 | 305 410 | - | - |
| Households | 2400 | 35 040 | 15 720 | 23 817 | 15 025 | 15 036 | 15 382 | 85 454 | 446 051 | 651 525 | 576 949 | - | - |
| Other | 2500 | 190 | 81 | 79 | 101 | 105 | 214 | 607 | 5 637 | 7 015 | 6 665 | - | - |
| Total By Customer Group | 2600 | 77 651 | 36 146 | 43 503 | 33 688 | 31 683 | 31 099 | 159 412 | 900 290 | 1 313 472 | 1 156 172 | - | - |

The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.3 billion. Of the total balance, 88% is older than 90 days, rendering it difficult to collect. It must be noted that the debtors’ book balance has increased by R30.7 million from the R1.2 billion reported in August 2023. Furthermore, an amount of R805 million was written off as irrecoverable in July and August 2023 as the Council have resolved.

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 - M03 September

| 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 | 2 925 | 581 | - | 173 | - | - | - | - | 3 680 | 5 414 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 2 925 | 581 | - | 173 | - | - | - | - | 3 680 | 5 414 | - |

The creditors balance for September 2023 amount to R3.6 million. Total outstanding creditors are payable to trade creditors.

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

Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

| 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 | TYPE OF | BALANCE | BANK | DEPOSIT | INTEREST | WITHDREW | BALANCE |
| NUMBER | INVESTMENT | 01/07/2023 | CHARGES | | CAPITALIZED | | 30/09/2023 |
| 228810957(002) | CALL MKLM MAIN STANDARD BANK | 5,160,908.71 | 0.00 | 166,000,000.00 | 2,330,852.52 | 107,000,000.00 | 66,491,761.23 |
| 2062250801 | 12 MONTHS CEDEED ESCOM | 425,755.26 | | 0.00 | 0.00 | | 458,112.66 |
| 228810957(004) | CALL - MIG STANDARD BANK | 10,683,660.31 | 0.00 | 43,934,000.00 | 701,688.28 | 29,018,255.00 | 26,301,093.59 |
| 228810957(003) | CALL WSIG GRANT | 11,690,577.14 | | 20,000,000.00 | 456,660.10 | 12,438,173.00 | 19,709,064.24 |
| 228810957(001) | CALL FLEET | 4,842,691.84 | 0.00 | 0.00 | 98,307.63 | 0.00 | 4,940,999.47 |
| BALANCE | | 32,803,593.26 | | 229,934,000.00 | 3,587,508.53 | 148,456,428.00 | 117,901,031.19 |

The investment reported as at 30 September 2023 amount to R117.9 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
STATEMENT SEPTEMBER 2023**

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 - M03 September

| Description | Ref | Budget Year 2023/24 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 537 195 | 581 763 | 581 763 | 4 469 | 240 338 | 145 441 | 94 898 | 65,2% | 581 763 |
| Energy Efficiency and Demand Side Management Grant | | 350 | 4 000 | 4 000 | 2 514 | 2 514 | 1 000 | 1 514 | 151,4% | 4 000 |
| Equitable Share | | 528 602 | 566 087 | 566 087 | - | 235 869 | 141 522 | 94 347 | 66,7% | 566 087 |
| Expanded Public Works Programme Integrated Grant | | 1 652 | 1 629 | 1 629 | 150 | 150 | 407 | (257) | -63,2% | 1 629 |
| Local Government Financial Management Grant | | 1 950 | 1 950 | 1 950 | 268 | 268 | 488 | (219) | -44,9% | 1 950 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | 3 | 4 642 | 8 097 | 8 097 | 1 537 | 1 537 | 2 024 | (487) | -24,0% | 8 097 |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 735 | - | - | - | - | - | - | - | - |
| Capacity Building and Other Grants | | 735 | - | - | - | - | - | - | - | - |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| National Library South Africa | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 537 931 | 581 763 | 581 763 | 4 469 | 240 338 | 145 441 | 94 898 | 65,2% | 581 763 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 217 144 | 236 841 | 236 841 | 39 017 | 39 017 | 59 210 | (20 193) | -34,1% | 236 841 |
| Energy Efficiency and Demand Side Management Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | 157 450 | 171 841 | 171 841 | 26 579 | 26 579 | 42 960 | (16 381) | -38,1% | 171 841 |
| Water Services Infrastructure Grant | | 59 694 | 65 000 | 65 000 | 12 438 | 12 438 | 16 250 | (3 812) | -23,5% | 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 | 39 017 | 39 017 | 59 210 | (20 193) | -34,1% | 236 841 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 755 317 | 818 604 | 818 604 | 43 487 | 279 356 | 204 651 | 74 705 | 36,5% | 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 - R20 million
- MIG – R43.9 million
- EPWP - R407,000
- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

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

Of the total conditional grants received, the municipality has spent a total of R43.5 million or 64% against the received funds.

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 - M03 September

| 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 | 11 991 | 32 299 | 145 441 | (113 143) | -77,8% | 581 763 |
| Energy Efficiency and Demand Side Management Grant | | 573 | 4 000 | 4 000 | (0) | 2 238 | 1 000 | 1 238 | 123,8% | 4 000 |
| Equitable Share | | 176 | 566 087 | 566 087 | 10 494 | 28 281 | 141 522 | (113 241) | -80,0% | 566 087 |
| Expanded Public Works Programme Integrated Grant | | 1 634 | 1 629 | 1 629 | - | 150 | 407 | (257) | -63,2% | 1 629 |
| Local Government Financial Management Grant | | 1 769 | 1 950 | 1 950 | 124 | 256 | 488 | (231) | -47,5% | 1 950 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | - | 8 097 | 8 097 | 1 373 | 1 373 | 2 024 | (651) | -32,2% | 8 097 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| North West Provincial Arts and Culture Council | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 4 151 | 581 763 | 581 763 | 11 991 | 32 299 | 145 441 | (113 143) | -77,8% | 581 763 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 8 697 | 236 841 | 236 841 | 17 796 | 36 220 | 59 210 | (22 990) | -38,8% | 236 841 |
| Municipal Infrastructure Grant | | 4 747 | 171 841 | 171 841 | 8 276 | 24 813 | 42 960 | (18 148) | -42,2% | 171 841 |
| Water Services Infrastructure Grant | | 3 950 | 65 000 | 65 000 | 9 519 | 11 407 | 16 250 | (4 843) | -29,8% | 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 | 17 796 | 36 220 | 59 210 | (22 990) | -38,8% | 236 841 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 12 848 | 818 604 | 818 604 | 29 787 | 68 519 | 204 652 | (136 133) | -66,5% | 818 604 |

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

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 - M03 September

| 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
STATEMENT SEPTEMBER 2023**

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

8.1 Supporting Table SC8

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT SEPTEMBER 2023

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

| Summary of Employee and Councillor remuneration | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 21 687 | 23 211 | 23 211 | 1 313 | 4 300 | 5 803 | (1 503) | -26% | 23 211 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 3 017 | 3 174 | 3 174 | 252 | 746 | 793 | (48) | -6% | 3 174 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 1 170 | 1 211 | 1 211 | 88 | 276 | 303 | (27) | -9% | 1 211 |
| Sub Total - Councillors | | 25 874 | 27 597 | 27 597 | 1 652 | 5 322 | 6 899 | (1 577) | -23% | 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 | 355 | 1 065 | 2 390 | (1 325) | -55% | 9 559 |
| Pension and UIF Contributions | | 213 | 683 | 683 | - | - | 171 | (171) | -100% | 683 |
| Medical Aid Contributions | | 54 | 114 | 114 | - | - | 28 | (28) | -100% | 114 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 98 | 367 | 367 | - | - | 92 | (92) | -100% | 367 |
| Motor Vehicle Allowance | | 556 | 1 225 | 1 225 | 22 | 66 | 306 | (240) | -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 | 377 | 1 131 | 2 987 | (1 856) | -62% | 11 949 |
| % increase | 4 | | 151,8% | 151,8% | | | | | | 151,8% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 181 806 | 202 326 | 202 326 | 16 549 | 50 179 | 50 581 | (402) | -1% | 202 326 |
| Pension and UIF Contributions | | 38 071 | 40 740 | 40 740 | 3 418 | 10 169 | 10 185 | (17) | 0% | 40 740 |
| Medical Aid Contributions | | 15 403 | 16 572 | 16 572 | 1 328 | 3 960 | 4 143 | (183) | -4% | 16 572 |
| Overtime | | 20 210 | 5 856 | 5 856 | 1 765 | 4 802 | 1 464 | 3 338 | 228% | 5 856 |
| Performance Bonus | | 12 509 | 14 192 | 14 192 | 1 049 | 3 534 | 3 548 | (14) | 0% | 14 192 |
| Motor Vehicle Allowance | | 1 078 | 669 | 669 | 80 | 240 | 167 | 73 | 44% | 669 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | 631 | 629 | 629 | 61 | 192 | 157 | 35 | 22% | 629 |
| Other benefits and allowances | | 2 876 | 3 558 | 3 558 | 358 | 1 028 | 889 | 139 | 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 | 56 | 383 | 95 | 288 | 302% | 382 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 278 670 | 284 923 | 284 923 | 24 663 | 74 488 | 71 231 | 3 256 | 5% | 284 923 |
| % increase | 4 | | 2,2% | 2,2% | | | | | | 2,2% |
| Total Parent Municipality | | 309 289 | 324 469 | 324 469 | 26 693 | 80 941 | 81 118 | (177) | 0% | 324 469 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | - | - | | | | | | - |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 309 289 | 324 469 | 324 469 | 26 693 | 80 941 | 81 118 | (177) | 0% | 324 469 |
| % increase | 4 | | 4,9% | 4,9% | | | | | | 4,9% |
| TOTAL MANAGERS AND STAFF | | 283 415 | 296 872 | 296 872 | 25 040 | 75 619 | 74 219 | 1 400 | 2% | 296 872 |

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

Expenditure and budgeted expenditure on -

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

- (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 - M03 September

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|---------------------|----------------|----------------|----------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|------------------|---|------------------------|------------------------|--|
| | | July Outcome | August Outcome | Sept Outcome | October Budget | Nov Budget | Dec Budget | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | | |
| Property rates | | 4 450 | 1 522 | 4 701 | 6 696 | 6 696 | 6 696 | 6 696 | 6 696 | 6 696 | 6 696 | 6 696 | 16 112 | 80 353 | 84 290 | 88 252 | |
| Service charges - Electricity revenue | | | | | | | | | | | | | | | | | |
| Service charges - Water revenue | | 9 141 | 3 234 | 5 850 | 5 558 | 5 558 | 5 558 | 5 558 | 5 558 | 5 558 | 5 558 | 5 558 | 4 006 | 66 693 | 70 027 | 73 318 | |
| Service charges - Waste Water Management | | 32 | 149 | 54 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 369 | 1 811 | 1 900 | 1 989 | |
| Service charges - Waste Management | | 42 | 69 | 72 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 253 | 1 308 | 1 372 | 1 436 | |
| Rental of facilities and equipment | | 8 | | 18 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 37 | 188 | 197 | 206 | |
| Interest earned - external investments | | 1 103 | 1 976 | 1 053 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | (2 049) | 6 251 | 6 588 | 6 931 | |
| Interest earned - outstanding debtors | | | | | | | | | | | | | | | | | |
| Dividends received | | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | | 36 | 34 | 21 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 576 | 2 000 | 2 000 | 2 094 | |
| Licences and permits | | 113 | 76 | 64 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 413 | 2 000 | 2 096 | 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 | 48 480 | (46 505) | 581 763 | 620 091 | 621 835 | |
| Other revenue | | (443 693) | 70 263 | 302 922 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 71 083 | 1 725 | 1 870 | 32 529 | |
| Cash Receipts by Source | | (194 011) | 77 704 | 315 885 | 61 471 | 61 471 | 61 471 | 61 471 | 61 471 | 61 471 | 61 471 | 61 471 | 46 307 | 737 653 | 783 640 | 823 637 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 20 000 | | | 19 737 | 19 737 | 19 737 | 19 737 | 19 737 | 19 737 | 19 737 | 19 737 | 58 947 | 236 841 | 269 958 | 282 412 | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets) | | | | | | | | | | | | | | | | | |
| Short term loans | | | | | | | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | | | 1 | | | | | | | | | (1) | | | | |
| Decrease (increase) in non-current receivables | | | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current investments | | | | | | | | | | | | | | | | | |
| Total Cash Receipts by Source | | (174 011) | 77 704 | 315 886 | 81 208 | 81 208 | 81 208 | 81 208 | 81 208 | 81 208 | 81 208 | 81 208 | 105 253 | 974 494 | 1 053 598 | 1 106 049 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | (17) | (4 906) | 4 961 | 24 739 | 24 739 | 24 739 | 24 739 | 24 739 | 24 739 | 24 739 | 24 739 | 98 920 | 296 872 | 309 546 | 322 613 | |
| Remuneration of councillors | | (24) | (496) | 446 | 2 300 | 2 300 | 2 300 | 2 300 | 2 300 | 2 300 | 2 300 | 2 300 | 9 273 | 27 597 | 28 946 | 30 309 | |
| Interest | | | | | | | | | | | | | | | | | |
| Bulk purchases - Electricity | | 3 669 | 4 241 | (1 232) | 2 083 | 2 083 | 2 083 | 2 083 | 2 083 | 2 083 | 2 083 | 2 083 | 1 655 | 25 000 | 26 226 | 27 458 | |
| Acquisitions - water & other inventory | | 22 966 | 24 564 | | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | (4 196) | 130 000 | 136 376 | 142 779 | |
| Contracted services | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - other municipalities | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - other | | | | | | | | | | | | | | | | | |
| Other expenditure | | (212 610) | 51 044 | 27 850 | 20 761 | 20 761 | 20 761 | 20 761 | 20 761 | 20 761 | 20 761 | 20 761 | 216 758 | 249 127 | 263 439 | 270 605 | |
| Cash Payments by Type | | (186 017) | 74 447 | 32 025 | 60 716 | 60 716 | 60 716 | 60 716 | 60 716 | 60 716 | 60 716 | 60 716 | 322 410 | 728 596 | 764 529 | 793 764 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | |
| Capital assets | | 9 552 | 8 926 | 17 796 | 20 383 | 20 383 | 20 383 | 20 383 | 20 383 | 20 383 | 20 383 | 20 383 | 45 257 | 244 591 | 269 950 | 282 412 | |
| Repayment of borrowing | | 584 | | 226 | 1 068 | 1 068 | 1 068 | 1 068 | 1 068 | 1 068 | 1 068 | 1 068 | 3 463 | 12 820 | 13 027 | 13 510 | |
| Other Cash Flows/Payments | | | | 213 | | | | | | | | | (213) | | | | |
| Total Cash Payments by Type | | (175 880) | 83 372 | 50 260 | 82 167 | 82 167 | 82 167 | 82 167 | 82 167 | 82 167 | 82 167 | 82 167 | 370 917 | 986 006 | 1 047 514 | 1 089 686 | |
| NET INCREASE/(DECREASE) IN CASH HELD | | 1 869 | (5 669) | 265 626 | (959) | (959) | (959) | (959) | (959) | (959) | (959) | (959) | (265 664) | (11 513) | 6 084 | 16 363 | |
| Cash/cash equivalents at the month/year beginning: | | 38 855 | 40 724 | 35 055 | 300 682 | 299 722 | 298 763 | 297 804 | 296 844 | 295 885 | 294 925 | 293 966 | 293 007 | 38 855 | 27 343 | 33 427 | |
| Cash/cash equivalents at the month/year end: | | 40 724 | 35 055 | 300 682 | 299 722 | 298 763 | 297 804 | 296 844 | 295 885 | 294 925 | 293 966 | 293 007 | 27 343 | 27 343 | 33 427 | 49 790 | |

9.2 Supporting Table SC1

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

| NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M03 September 2023 | | | | |
|---|--------------------------------|----------|--|--|
| Ref | Description R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| 1 | Revenue | | | |
| | Electricity service Charge | (2,477) | Misallocation of FBS expenditure - electricity | Corrections will be effected in October 2023. |
| 2 | Expenditure By Type | | | |
| | Irrecoverable Debts | 805,298 | Irrecoverable debt written off in July and August 2023 | 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 R805.2 million was written off against the debtors, book in July and August 2023, resulting in a year to date expenditure of 78% as at 30 September 2023. It must therefore be noted that the expenditure will be incorporated in the budget during the adjustment budget period.

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

| 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 | – | – | 81 530 | 81 530 | 100,0% | 0% |
| November | 23 413 | 20 383 | 20 383 | – | – | 101 913 | 101 913 | 100,0% | 0% |
| December | 22 574 | 20 383 | 20 383 | – | – | 122 295 | 122 295 | 100,0% | 0% |
| January | 10 035 | 20 383 | 20 383 | – | – | 142 678 | 142 678 | 100,0% | 0% |
| February | 18 590 | 20 383 | 20 383 | – | – | 163 061 | 163 061 | 100,0% | 0% |
| March | 24 580 | 20 383 | 20 383 | – | – | 183 443 | 183 443 | 100,0% | 0% |
| April | 12 525 | 20 383 | 20 383 | – | – | 203 826 | 203 826 | 100,0% | – |
| May | 25 837 | 20 383 | 20 383 | – | – | 224 208 | 224 208 | 100,0% | – |
| June | (60 057) | 20 382 | 20 382 | – | – | 244 591 | 244 591 | 100,0% | – |
| Total Capital expenditure | 106 104 | 244 591 | 244 591 | 36 273 | | | | | |

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

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

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

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

| 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 | 15 829 | 27 786 | 42 865 | 15 079 | 35,2% | 171 460 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | 14 738 | 14 738 | - | - | 3 684 | 3 684 | 100,0% | 14 738 |
| Drainage Collection | | - | 14 738 | 14 738 | - | - | 3 684 | 3 684 | 100,0% | 14 738 |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 4 000 | 4 000 | - | - | 1 000 | 1 000 | 100,0% | 4 000 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | 4 000 | 4 000 | - | - | 1 000 | 1 000 | 100,0% | 4 000 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 3 950 | 136 461 | 136 461 | 15 829 | 27 786 | 34 115 | 6 329 | 18,6% | 136 461 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | 17 000 | 17 000 | - | - | 4 250 | 4 250 | 100,0% | 17 000 |
| Bulk Mains | | - | 14 702 | 14 702 | 1 320 | 2 207 | 3 675 | 1 469 | 40,0% | 14 702 |
| Distribution | | 3 950 | 102 560 | 102 560 | 14 509 | 25 579 | 25 640 | 61 | 0,2% | 102 560 |
| Distribution Points | | - | 2 200 | 2 200 | - | - | 550 | 550 | 100,0% | 2 200 |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | 10 000 | 10 000 | - | - | 2 500 | 2 500 | 100,0% | 10 000 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | 10 000 | 10 000 | - | - | 2 500 | 2 500 | 100,0% | 10 000 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | (859) | 6 261 | 6 261 | - | - | 1 565 | 1 565 | 100,0% | 6 261 |
| Landfill Sites | | (859) | 6 261 | 6 261 | - | - | 1 565 | 1 565 | 100,0% | 6 261 |
| Furniture and Office Equipment | | - | 3 500 | 3 500 | - | - | 875 | 875 | 100,0% | 3 500 |
| Furniture and Office Equipment | | - | 3 500 | 3 500 | - | - | 875 | 875 | 100,0% | 3 500 |
| Machinery and Equipment | | - | 750 | 750 | - | - | 188 | 188 | 100,0% | 750 |
| Machinery and Equipment | | - | 750 | 750 | - | - | 188 | 188 | 100,0% | 750 |
| Total Capital Expenditure on new assets | 1 | 3 092 | 175 710 | 175 710 | 15 829 | 27 786 | 43 928 | 16 141 | 36,7% | 175 710 |

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

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 - M03

| 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 | 1 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 19 293 | 19 293 | - | - | 4 823 | 4 823 | 100,0% | 19 293 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 19 293 | 19 293 | - | - | 4 823 | 4 823 | 100,0% | 19 293 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | - | 19 293 | 19 293 | - | - | 4 823 | 4 823 | 100,0% | 19 293 |
| Community Assets | | 2 816 | 1 000 | 1 000 | - | - | 250 | 250 | 100,0% | 1 000 |
| Community Facilities | | 2 816 | 1 000 | 1 000 | - | - | 250 | 250 | 100,0% | 1 000 |
| Halls | | 2 816 | - | - | - | - | - | - | - | - |
| Centres | | | | | | | | | | |
| Crèches | | | | | | | | | | |
| Clinics/Care Centres | | | | | | | | | | |
| Fire/Ambulance Stations | | | | | | | | | | |
| Testing Stations | | - | 1 000 | 1 000 | - | - | 250 | 250 | 100,0% | 1 000 |
| Intangible Assets | | 106 | 2 500 | 2 500 | - | 53 | 625 | 572 | 91,5% | 2 500 |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | 106 | 2 500 | 2 500 | - | 53 | 625 | 572 | 91,5% | 2 500 |
| Water Rights | | | | | | | | | | |
| Effluent Licenses | | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | | |
| Computer Software and Applications | | 106 | 2 500 | 2 500 | - | 53 | 625 | 572 | 91,5% | 2 500 |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Total Capital Expenditure on renewal of existing ass | 1 | 2 922 | 22 793 | 22 793 | - | 53 | 5 698 | 5 645 | 99,1% | 22 793 |

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

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

| 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 | 950 | 4 649 | 5 950 | 1 301 | 21,9% | 23 800 |
| Roads Infrastructure | | 1 640 | 5 200 | 5 200 | - | 0 | 1 300 | 1 300 | 100,0% | 5 200 |
| Roads | | 1 640 | 5 000 | 5 000 | - | - | 1 250 | 1 250 | 100,0% | 5 000 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | 200 | 200 | - | 0 | 50 | 50 | 99,6% | 200 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 1 398 | 4 200 | 4 200 | (0) | 2 238 | 1 050 | (1 188) | -113,2% | 4 200 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | 1 398 | 4 200 | 4 200 | (0) | 2 238 | 1 050 | (1 188) | -113,2% | 4 200 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 324 | 1 000 | 1 000 | - | - | 250 | 250 | 100,0% | 1 000 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | 324 | 1 000 | 1 000 | - | - | 250 | 250 | 100,0% | 1 000 |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 26 886 | 13 400 | 13 400 | 950 | 2 410 | 3 350 | 940 | 28,1% | 13 400 |
| Landfill Sites | | 26 886 | 13 400 | 13 400 | 950 | 2 410 | 3 350 | 940 | 28,1% | 13 400 |
| Community Assets | | 37 | 255 | 255 | - | - | 64 | 64 | 100,0% | 255 |
| Community Facilities | | - | 5 | 5 | - | - | 1 | 1 | 100,0% | 5 |
| Halls | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | 5 | 5 | - | - | 1 | 1 | 100,0% | 5 |
| Sport and Recreation Facilities | | 37 | 250 | 250 | - | - | 63 | 63 | 100,0% | 250 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | 37 | 250 | 250 | - | - | 63 | 63 | 100,0% | 250 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Other assets | | 3 040 | 3 800 | 3 800 | 155 | 457 | 950 | 493 | 51,9% | 3 800 |
| Operational Buildings | | 3 040 | 3 800 | 3 800 | 155 | 457 | 950 | 493 | 51,9% | 3 800 |
| Municipal Offices | | 3 040 | 3 800 | 3 800 | 155 | 457 | 950 | 493 | 51,9% | 3 800 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | (44) | 2 000 | 2 000 | 591 | 1 772 | 500 | (1 272) | -254,4% | 2 000 |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | (44) | 2 000 | 2 000 | 591 | 1 772 | 500 | (1 272) | -254,4% | 2 000 |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | (44) | 2 000 | 2 000 | 591 | 1 772 | 500 | (1 272) | -254,4% | 2 000 |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 13 | 50 | 50 | 4 | 4 | 13 | 9 | 71,0% | 50 |
| Computer Equipment | | 13 | 50 | 50 | 4 | 4 | 13 | 9 | 71,0% | 50 |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | 17 330 | 27 250 | 27 250 | 3 904 | 6 484 | 6 813 | 329 | 4,8% | 27 250 |
| Transport Assets | | 17 330 | 27 250 | 27 250 | 3 904 | 6 484 | 6 813 | 329 | 4,8% | 27 250 |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 50 624 | 57 155 | 57 155 | 5 604 | 13 366 | 14 289 | 923 | 6,5% | 57 155 |

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

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

| 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 | - | - | 29 081 | 29 081 | 100,0% | 116 323 |
| Roads Infrastructure | | 32 163 | 37 499 | 37 499 | - | - | 9 375 | 9 375 | 100,0% | 37 499 |
| Roads | | 32 163 | 37 499 | 37 499 | - | - | 9 375 | 9 375 | 100,0% | 37 499 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 4 512 | 5 058 | 5 058 | - | - | 1 265 | 1 265 | 100,0% | 5 058 |
| Drainage Collection | | 4 512 | 5 058 | 5 058 | - | - | 1 265 | 1 265 | 100,0% | 5 058 |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 3 479 | 4 206 | 4 206 | - | - | 1 052 | 1 052 | 100,0% | 4 206 |
| Power Plants | | 3 479 | 4 206 | 4 206 | - | - | 1 052 | 1 052 | 100,0% | 4 206 |
| Water Supply Infrastructure | | 55 241 | 65 312 | 65 312 | - | - | 16 328 | 16 328 | 100,0% | 65 312 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | 55 241 | 65 312 | 65 312 | - | - | 16 328 | 16 328 | 100,0% | 65 312 |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 2 734 | 3 246 | 3 246 | - | - | 812 | 812 | 100,0% | 3 246 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | 2 734 | 3 246 | 3 246 | - | - | 812 | 812 | 100,0% | 3 246 |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 835 | 1 001 | 1 001 | - | - | 250 | 250 | 100,0% | 1 001 |
| Landfill Sites | | 835 | 1 001 | 1 001 | - | - | 250 | 250 | 100,0% | 1 001 |
| Community Assets | | 16 754 | 17 300 | 17 300 | - | - | 4 325 | 4 325 | 100,0% | 17 300 |
| Community Facilities | | 16 754 | 17 300 | 17 300 | - | - | 4 325 | 4 325 | 100,0% | 17 300 |
| Halls | | 14 185 | 15 452 | 15 452 | - | - | 3 863 | 3 863 | 100,0% | 15 452 |
| Centres | | 2 568 | 1 848 | 1 848 | - | - | 462 | 462 | 100,0% | 1 848 |
| Other assets | | 6 514 | 7 148 | 7 148 | - | - | 1 787 | 1 787 | 100,0% | 7 148 |
| Operational Buildings | | 6 514 | 7 148 | 7 148 | - | - | 1 787 | 1 787 | 100,0% | 7 148 |
| Municipal Offices | | 6 514 | 7 148 | 7 148 | - | - | 1 787 | 1 787 | 100,0% | 7 148 |
| Intangible Assets | | 2 361 | 5 975 | 5 975 | - | - | 1 494 | 1 494 | 100,0% | 5 975 |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | 2 361 | 5 975 | 5 975 | - | - | 1 494 | 1 494 | 100,0% | 5 975 |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | 2 361 | 5 975 | 5 975 | - | - | 1 494 | 1 494 | 100,0% | 5 975 |
| Furniture and Office Equipment | | 3 429 | 5 178 | 5 178 | - | - | 1 295 | 1 295 | 100,0% | 5 178 |
| Furniture and Office Equipment | | 3 429 | 5 178 | 5 178 | - | - | 1 295 | 1 295 | 100,0% | 5 178 |
| Machinery and Equipment | | 252 | 391 | 391 | - | - | 98 | 98 | 100,0% | 391 |
| Machinery and Equipment | | 252 | 391 | 391 | - | - | 98 | 98 | 100,0% | 391 |
| Transport Assets | | 4 278 | 2 725 | 2 725 | - | - | 681 | 681 | 100,0% | 2 725 |
| Transport Assets | | 4 278 | 2 725 | 2 725 | - | - | 681 | 681 | 100,0% | 2 725 |
| Total Depreciation | 1 | 132 550 | 155 041 | 155 041 | - | - | 38 760 | 38 760 | 100,0% | 155 041 |

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

10.2.5 Supporting Table SC13e

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

| Description | Ref | 2022/23 | Budget Year 2023/24 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 2 790 | 46 088 | 46 088 | 1 967 | 8 434 | 11 522 | 3 088 | 26,8% | 46 088 |
| Roads Infrastructure | | 2 790 | 46 088 | 46 088 | 1 967 | 8 434 | 11 522 | 3 088 | 26,8% | 46 088 |
| Roads | | 2 790 | 46 088 | 46 088 | 1 967 | 8 434 | 11 522 | 3 088 | 26,8% | 46 088 |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing | 1 | 2 790 | 46 088 | 46 088 | 1 967 | 8 434 | 11 522 | 3 088 | 26,8% | 46 088 |