

**NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL
ADJUSTMENT BUDGET****Table of Contents****Part 1 – Adjustment Budgets**

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Glossary

Act – means the Local Government: Municipal Finance Management Act, 2003 (Act No.56 Of 2003)
Adjustment Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the course of the financial year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The Financial plan of Municipality.
Budget Related Policy- Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.
Capital Expenditure – Spending on assets such as land, building and machinery. Any capital expenditure must be reflected as an asset on the Municipality’s balance sheet.
Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of the allocations from National to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality.
KPI- Key Performance Indicators. Measures of service output and /or outcome.
MFMA – The Municipal Finance Management Act – no 56 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years’ budget allocations.

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Also includes details of the previous and current year financial positions.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.
Own Revenue – Means total revenue as reflected in the municipality’s financial performance budget less national and provincial conditional transfers.
Rates – Local Government taxation based on assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates
Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Virement – A Transfer of budget.
Virement Policy – The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through and Adjustment Budget.
Vote – One of the main segments into which a budget is divided, usually at directorate/ departmental Level.

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PURPOSE:

The purpose of this report is to obtain approval for special adjustments budget to the approved 2023/24 Medium-term Revenue and Expenditure Framework (MTREF) in terms of Section 28 of the Local Government: Municipal Finance Management Act, 2003 (ACT 56 of 2003).

Part 1 – Adjustment Budget

1.1 MAYOR’S REPORT (Attached Separately)

1.2 COUNCIL RESOLUTION (152/06/2024) (Attached Separately)

1.3 EXECUTIVE SUMMARY

The Municipal Finance Management Act requires that the budget be adjusted upon receipt of additional funding from any organ of state. The municipality has received additional funding from the Department of Water and Sanitation for Water Service and Infrastructure Grant.

The compilation of the 2023/2024 Adjustment Budget posed many challenges and obstacles, owing to limited financial resources. Restrained expenditure was and is still encouraged to ensure that spending remains within the affordability parameters of the MKLM’s finances, to ensure that the council deliver on its core mandate and achieve the development goals.

Owing to prudent financial management little capacity for additional financing existed, and community issues will have to be prioritised within every department’s allocated budget. Services will have to be rendered responsibly with innovation and determination, as expected from responsible municipal officials in terms of the MFMA.

The budget principles that informed the compilation of the 2023/2024 Adjustment Budget are in line with Section 28 of the MFMA and the following additional principals needs to be highlighted;

- The inclusion of additional funding requests are subject to;
 - Any savings identified departmentally;
 - Additional revenue generation;
 - Reprioritisation of services and
 - Value for money, benefits to the municipality and affordability.

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- It should be noted that there is unlimited needs with limited resources and affordability within the context of sustainability must be considered and maintained.
- Departments should concentrate on core functions, proactively review the operational budget and identify savings that can be affected if necessary to assist with the cash-flow position.

The principals applied in compilation of the revised budget was if the is no expenditure or the expenditure is less than the budgeted amount during the first half of the financial year the budget amount will be reduced or removed unless the is a motivation. If the expenditure trend indicates an over expenditure or expected over expenditure the budgeted amount was aligned with the estimated expenditure. This process was also applied to the collection trend of revenue over the mentioned period. If the is under collection on a specific account, the budget was decreased according to the actual revenue collected or the budget was increased if the revenue indicated such a trend.

1.4 1.4 FRAMEWORK FOR ADJUSTMENT BUDGET

An Adjustment Budget, as explained in the glossary, is the means whereby municipality may revise its annual budget during the course of a financial year. The following Adjustments are recommended to the Council for approval.

Overview

The table below reflects an overview of the 2023/2024 adjustments budget for

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

NW375 MOSES KOTANE LM - 2023/2024 SPECIAL ADJUSTMENT BUDGET				
Description	2023/2024			
	Original Budget	Adjusted Budget	Special Adjustment Budget	Movement
R thousands				
Operating Revenue	1 077 484	1 078 189	1 077 008	(1 181)
Operating Expenditure	1 212 358	1 223 683	1 222 651	(1 031)
Operating Surplus (Deficit)	(134 874)	(145 494)	(145 644)	(150)
Capital Expenditure	244 591	231 793	242 621	10 828

- Operating revenue has decreased by R1.1 million from R1 078 billion to R1 077 billion. This is due to a reduction of Library grant of R453 664 and reduction of R727 733 from PMU budget.
- The operating expenditure has reduced by R1 million from R1 223 billion to R1 222 billion. This is due to a reduction of Library grant of R453 664 and reduction of R727 733 from PMU budget.
- Capital expenditure budget has increased from R231.7 million to R242.6 million. This is due to an additional funding from Department of Water and Sanitation for WSIG grant. A further R727 733 from PMU savings was redirected to the MIG budget.

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OPERATING REVENUE

NW375 Moses Kotane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	222 520	222 560	-	-	-	-	-	-	222 560	197 242	206 315
Service charges - Waste Water Management	2	6 036	6 036	-	-	-	-	-	-	6 036	5 103	5 338
Service charges - Waste Management	2	12 277	12 277	-	-	-	-	-	-	12 277	11 189	11 703
Sale of Goods and Rendering of Services		520	520	-	-	-	-	-	-	520	547	573
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		60 636	60 636	-	-	-	-	-	-	60 636	41 304	43 204
Interest earned from Current and Non Current Assets		6 251	6 251	-	-	-	-	-	-	6 251	12 500	13 075
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		188	188	-	-	-	-	-	-	188	118	123
Licence and permits		2 000	2 000	-	-	-	-	-	-	2 000	1 500	1 569
Operational Revenue		1 205	1 205	-	-	-	-	-	-	1 205	1 925	2 014
Non-Exchange Revenue												
Property rates	2	154 525	154 525	-	-	-	-	-	-	154 525	144 686	151 341
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 000	2 000	-	-	-	-	-	-	2 000	1 800	1 883
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		581 763	582 428	-	-	-	-	(1 181)	(1 181)	581 247	611 662	623 364
Interest		27 562	27 562	-	-	-	-	-	-	27 562	31 498	32 947
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 077 484	1 078 189	-	-	-	-	(1 181)	(1 181)	1 077 008	1 061 075	1 093 450

The operating revenue budget has decreased by R1.1 million from a reduction of Library grant and PMU.

Observations

- Library Grant have been reduced by R453 664 of 2022/2023 unspent portion.
- Reduction of R727 733 from PMU savings redirected to capital budget.

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OPERATING EXPENDITURE

NW375 Moses Kotane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		296 872	294 603	-	-	-	-	(1 141)	(1 141)	293 462	396 070	412 778
Remuneration of councillors		27 597	27 597	-	-	-	-	-	-	27 597	31 802	33 269
Bulk purchases - electricity		25 000	25 000	-	-	-	-	-	-	25 000	42 000	43 932
Inventory consumed		150 155	150 155	-	-	-	-	-	-	150 155	198 055	207 166
Debt impairment		328 721	328 721	-	-	-	-	-	-	328 721	194 642	203 595
Depreciation and amortisation		155 041	155 041	-	-	-	-	-	-	155 041	162 638	170 120
Interest		5 600	8 900	-	-	-	-	-	-	8 900	2 252	690
Contracted services		140 090	140 400	-	-	-	-	(970)	(970)	139 430	205 880	215 258
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		83 281	93 266	-	-	-	-	1 079	1 079	94 345	113 163	117 005
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 212 358	1 223 683	-	-	-	-	(1 031)	(1 031)	1 222 651	1 346 501	1 403 812

Operating expenditure has decreased R1 million from the main adjustment, this is due to the reduction of library and PMU grants.

Observations

- Expenditure from PMU has resulted into a saving of R727 733 which was redirected to the capital expenditure budget.
- A total of R453 664 unspent library grant from 2022/23 financial year has been have to the returned to the transferring Department of Arts and Culture.

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CAPITAL EXPENDITURE

NW375 Moses Kotane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2024/25	+2 2025/26
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Adjusted	Adjusted
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Capital Expenditure - Functional												
Governance and administration		6 000	6 554	-	-	-	-	(1 500)	(1 500)	5 054	5 050	5 282
Executive and council		-	2 054	-	-	-	-	-	-	2 054	-	-
Finance and administration		6 000	4 500	-	-	-	-	(1 500)	(1 500)	3 000	5 050	5 282
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 750	1 450	-	-	-	-	1 600	1 600	3 050	9 400	14 015
Community and social services		-	-	-	-	-	-	1 600	1 600	1 600	9 400	14 015
Sport and recreation		750	1 250	-	-	-	-	-	-	1 250	-	-
Public safety		1 000	200	-	-	-	-	-	-	200	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		60 826	55 718	-	-	-	-	(6 488)	(6 488)	49 230	51 275	55 000
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		60 826	55 718	-	-	-	-	(6 488)	(6 488)	49 230	51 275	55 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		176 015	168 071	-	-	-	-	17 216	17 216	185 287	186 829	192 600
Energy sources		4 000	5 142	-	-	-	-	(285)	(285)	4 858	5 000	6 000
Water management		155 754	157 929	-	-	-	-	17 500	17 500	175 429	167 865	147 600
Waste water management		10 000	5 000	-	-	-	-	-	-	5 000	12 000	34 000
Waste management		6 261	0	-	-	-	-	-	-	0	1 964	5 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	244 591	231 793	-	-	-	-	10 828	10 828	242 621	252 554	266 897
Funded by:												
National Government		236 841	223 789	-	-	-	-	10 728	10 728	234 517	247 504	261 615
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	236 841	223 789	-	-	-	-	10 728	10 728	234 517	247 504	261 615
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 750	8 004	-	-	-	-	100	100	8 104	5 050	5 282
Total Capital Funding		244 591	231 793	-	-	-	-	10 828	10 828	242 621	252 554	266 897

Capital budget has increased by R10.8 million from the main adjustment budget, which include additional funding for Water Service Infrastructure Grant (WSIG). Similarly, MIG has increased by R727 733 sourced from PMU savings.

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Table 2-B2: Financial Performance (functional classification)

NW375 Moses Kotane - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/06/2024

Standard Description	Ref	Budget Year 2023/24										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		567 889	567 889	-	-	-	-	-	-	567 889	568 055	584 725	
Executive and council		22 852	22 852	-	-	-	-	-	-	22 852	23 856	22 993	
Finance and administration		545 038	545 038	-	-	-	-	-	-	545 038	544 199	561 732	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		4 000	6 634	-	-	-	-	(454)	(454)	6 181	13 954	18 779	
Community and social services		-	2 634	-	-	-	-	(454)	(454)	2 181	1 254	1 312	
Sport and recreation		-	-	-	-	-	-	-	-	-	9 400	14 015	
Public safety		4 000	4 000	-	-	-	-	-	-	4 000	3 300	3 452	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		68 923	62 025	-	-	-	-	(7 395)	(7 395)	54 630	58 374	61 858	
Planning and development		8 097	6 128	-	-	-	-	(728)	(728)	5 400	7 099	6 858	
Road transport		60 826	55 897	-	-	-	-	(6 667)	(6 667)	49 230	51 275	55 000	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		673 513	665 430	-	-	-	-	17 395	17 395	682 825	668 196	689 703	
Energy sources		8 000	8 963	-	-	-	-	(105)	(105)	8 858	5 000	6 000	
Water management		428 759	526 728	-	-	-	-	17 500	17 500	544 229	526 825	540 939	
Waste water management		130 953	30 199	-	-	-	-	-	-	30 199	30 716	31 517	
Waste management		105 800	99 540	-	-	-	-	-	-	99 540	105 654	111 248	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	1 314 325	1 301 978	-	-	-	-	9 546	9 546	1 311 524	1 308 579	1 355 065	
Expenditure - Functional													
<i>Governance and administration</i>		375 428	377 288	-	-	-	-	-	-	377 288	424 533	434 611	
Executive and council		101 393	100 953	-	-	-	-	-	-	100 953	117 269	112 882	
Finance and administration		269 233	271 533	-	-	-	-	-	-	271 533	300 575	314 733	
Internal audit		4 802	4 802	-	-	-	-	-	-	4 802	6 689	6 996	
<i>Community and public safety</i>		121 102	124 036	-	-	-	-	(454)	(454)	123 583	136 383	142 532	
Community and social services		33 814	36 448	-	-	-	-	(454)	(454)	35 995	37 776	39 389	
Sport and recreation		51 959	51 959	-	-	-	-	-	-	51 959	51 519	53 889	
Public safety		35 329	35 629	-	-	-	-	-	-	35 629	47 088	49 254	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		89 084	87 114	-	-	-	-	(728)	(728)	86 387	105 492	109 799	
Planning and development		29 621	27 651	-	-	-	-	(728)	(728)	26 924	53 139	56 038	
Road transport		59 463	59 463	-	-	-	-	-	-	59 463	52 353	54 761	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		623 594	632 094	-	-	-	-	-	-	632 094	676 326	712 928	
Energy sources		38 507	38 507	-	-	-	-	-	-	38 507	56 697	59 305	
Water management		492 993	501 493	-	-	-	-	-	-	501 493	494 039	522 257	
Waste water management		29 949	29 949	-	-	-	-	-	-	29 949	40 918	42 801	
Waste management		62 144	62 144	-	-	-	-	-	-	62 144	84 671	88 566	
Other		3 150	3 150	-	-	-	-	-	-	3 150	3 468	3 628	
Total Expenditure - Functional	3	1 212 358	1 223 683	-	-	-	-	(1 181)	(1 181)	1 222 501	1 346 201	1 403 498	
Surplus/ (Deficit) for the year		101 967	78 296	-	-	-	-	10 728	10 728	89 023	(37 623)	(48 434)	

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Table 3-B3: Financial Performance by Municipal Vote (revenue and expenditure)

NW375 Moses Kotane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/06/2024

Vote Description <small>[Insert departmental structure etc]</small>	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	A1	B	C	D	E	F	G	H	I	J
Revenue by Vote												
Vote 01 - Municipal Council	1	22 852	22 852	-	-	-	-	-	-	22 852	23 856	22 993
Vote 02 - Office OfThe Accounting Officer		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - BudgetAnd Treasury Office		544 438	544 438	-	-	-	-	-	-	544 438	543 699	561 209
Vote 04 - Corporate Services		600	600	-	-	-	-	-	-	600	500	523
Vote 05 - Community Services		109 800	106 174	-	-	-	-	(454)	(454)	105 720	119 608	130 026
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-	120	126
Vote 07 - Infrastructure & Technical Services		636 636	627 915	-	-	-	-	10 000	10 000	637 915	620 796	640 188
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 314 325	1 301 978	-	-	-	-	9 546	9 546	1 311 524	1 308 579	1 355 065
Expenditure by Vote												
Vote 01 - Municipal Council	1	87 446	87 006	-	-	-	-	-	-	87 006	98 023	92 751
Vote 02 - Office OfThe Accounting Officer		23 610	23 610	-	-	-	-	-	-	23 610	32 182	33 663
Vote 03 - BudgetAnd Treasury Office		158 731	158 731	-	-	-	-	-	-	158 731	143 641	151 853
Vote 04 - Corporate Services		86 645	86 645	-	-	-	-	-	-	86 645	114 618	120 156
Vote 05 - Community Services		195 701	200 935	-	-	-	-	(454)	(454)	200 481	232 803	241 847
Vote 06 - Planning & Development		26 906	26 906	-	-	-	-	-	-	26 906	47 688	49 904
Vote 07 - Infrastructure & Technical Services		633 320	639 850	-	-	-	-	(728)	(728)	639 122	677 247	713 324
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 212 358	1 223 683	-	-	-	-	(1 181)	(1 181)	1 222 501	1 346 201	1 403 498
Surplus/ (Deficit) for the year	2	101 967	78 296	-	-	-	-	10 728	10 728	89 023	(37 623)	(48 434)

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table 4-B4: Financial Performance (Revenue and Expenditure)

NW375 Moses Kotane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	222 520	222 560	-	-	-	-	-	-	222 560	197 242	206 315
Service charges - Waste Water Management	2	6 036	6 036	-	-	-	-	-	-	6 036	5 103	5 338
Service charges - Waste Management	2	12 277	12 277	-	-	-	-	-	-	12 277	11 189	11 703
Sale of Goods and Rendering of Services		520	520	-	-	-	-	-	-	520	547	573
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		60 636	60 636	-	-	-	-	-	-	60 636	41 304	43 204
Interest earned from Current and Non Current Assets		6 251	6 251	-	-	-	-	-	-	6 251	12 500	13 075
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		188	188	-	-	-	-	-	-	188	118	123
Licence and permits		2 000	2 000	-	-	-	-	-	-	2 000	1 500	1 569
Operational Revenue		1 205	1 205	-	-	-	-	-	-	1 205	1 925	2 014
Non-Exchange Revenue												
Property rates	2	154 525	154 525	-	-	-	-	-	-	154 525	144 686	151 341
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 000	2 000	-	-	-	-	-	-	2 000	1 800	1 883
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		581 763	582 428	-	-	-	-	(1 181)	(1 181)	581 247	611 662	623 364
Interest		27 562	27 562	-	-	-	-	-	-	27 562	31 498	32 947
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		1 077 484	1 078 189	-	-	-	-	(1 181)	(1 181)	1 077 008	1 061 075	1 093 450
Expenditure By Type												
Employee related costs		296 872	294 603	-	-	-	-	(1 141)	(1 141)	293 462	396 070	412 778
Remuneration of councillors		27 597	27 597	-	-	-	-	-	-	27 597	31 802	33 269
Bulk purchases - electricity		25 000	25 000	-	-	-	-	-	-	25 000	42 000	43 932
Inventory consumed		150 155	150 155	-	-	-	-	-	-	150 155	198 055	207 166
Debt impairment		328 721	328 721	-	-	-	-	-	-	328 721	194 642	203 595
Depreciation and amortisation		155 041	155 041	-	-	-	-	-	-	155 041	162 638	170 120
Interest		5 600	8 900	-	-	-	-	-	-	8 900	2 252	690
Contracted services		140 090	140 400	-	-	-	-	(970)	(970)	139 430	205 880	215 258
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		83 281	93 266	-	-	-	-	1 079	1 079	94 345	113 163	117 005
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 212 358	1 223 683	-	-	-	-	(1 031)	(1 031)	1 222 651	1 346 501	1 403 812
Surplus/(Deficit)												
Surplus/(Deficit)		(134 874)	(145 494)	-	-	-	-	(150)	(150)	(145 644)	(285 427)	(310 362)
Transfers and subsidies - capital (monetary allocations)		236 841	223 789	-	-	-	-	10 728	10 728	234 517	247 504	261 615
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		101 967	78 296	-	-	-	-	10 578	10 578	88 873	(37 923)	(48 747)
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		101 967	78 296	-	-	-	-	10 578	10 578	88 873	(37 923)	(48 747)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		101 967	78 296	-	-	-	-	10 578	10 578	88 873	(37 923)	(48 747)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	101 967	78 296	-	-	-	-	10 578	10 578	88 873	(37 923)	(48 747)

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table 5-B5: Capital Expenditure by vote funding Source

NW375 Moses Kotane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
Governance and administration		6 000	6 554	-	-	-	-	(1 500)	(1 500)	5 054	5 050	5 282
Executive and council		-	2 054	-	-	-	-	-	-	2 054	-	-
Finance and administration		6 000	4 500	-	-	-	-	(1 500)	(1 500)	3 000	5 050	5 282
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 750	1 450	-	-	-	-	1 600	1 600	3 050	9 400	14 015
Community and social services		-	-	-	-	-	-	1 600	1 600	1 600	9 400	14 015
Sport and recreation		750	1 250	-	-	-	-	-	-	1 250	-	-
Public safety		1 000	200	-	-	-	-	-	-	200	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		60 826	55 718	-	-	-	-	(6 488)	(6 488)	49 230	51 275	55 000
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		60 826	55 718	-	-	-	-	(6 488)	(6 488)	49 230	51 275	55 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		176 015	168 071	-	-	-	-	17 216	17 216	185 287	186 829	192 600
Energy sources		4 000	5 142	-	-	-	-	(285)	(285)	4 858	5 000	6 000
Water management		155 754	157 929	-	-	-	-	17 500	17 500	175 429	167 865	147 600
Waste water management		10 000	5 000	-	-	-	-	-	-	5 000	12 000	34 000
Waste management		6 261	0	-	-	-	-	-	-	0	1 964	5 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	244 591	231 793	-	-	-	-	10 828	10 828	242 621	252 554	266 897
Funded by:												
National Government		236 841	223 789	-	-	-	-	10 728	10 728	234 517	247 504	261 615
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	236 841	223 789	-	-	-	-	10 728	10 728	234 517	247 504	261 615
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 750	8 004	-	-	-	-	100	100	8 104	5 050	5 282
Total Capital Funding		244 591	231 793	-	-	-	-	10 828	10 828	242 621	252 554	266 897

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table 6 - B6: Statement of Financial Position

NW375 Moses Kotane - Table B6 Adjustments Budget Financial Position - 30/06/2024

Description	Ref	Budget Year 2023/24								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		63 040	63 040	-	-	-	-	-	-	63 040	38 450	19 365
Trade and other receivables from exchange transactions	1	66 260	66 260	-	-	-	-	-	-	66 260	82 503	83 978
Receivables from non-exchange transactions	1	66 260	66 260	-	-	-	-	-	-	66 260	112 848	112 710
Current portion of non-current receivables	2											
Inventory		14 665	14 665	-	-	-	-	-	-	14 665	17 370	18 169
VAT		12 635	12 635	-	-	-	-	-	-	12 635	26 122	27 167
Other current assets		6 214	6 214	-	-	-	-	-	-	6 214	2 049	2 149
Total current assets		229 074	229 074	-	-	-	-	-	-	229 074	279 341	263 537
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		151 438	151 438	-	-	-	-	-	-	151 438	152 952	153 482
Property, plant and equipment	3	3 452 125	3 440 328	-	-	-	-	10 828	10 828	3 451 155	3 680 870	3 940 442
Biological assets												
Living and non-living resources												
Heritage assets		14	14	-	-	-	-	-	-	14	14	14
Intangible assets		15 854	14 854	-	-	-	-	-	-	14 854	15 354	15 327
Trade and other receivables from exchange transactions												
Non-current receivables from non-exchange transactions												
Other non-current assets												
Total non current assets		3 619 431	3 606 634	-	-	-	-	10 828	10 828	3 617 462	3 849 191	4 109 264
TOTAL ASSETS		3 848 505	3 835 708	-	-	-	-	10 828	10 828	3 846 536	4 128 532	4 372 801
LIABILITIES												
Current liabilities												
Bank overdraft												
Financial liabilities		12 820	12 820	-	-	-	-	-	-	12 820	14 372	7 801
Consumer deposits											600	610
Trade and other payables from exchange transactions		177 266	177 266	-	-	-	-	-	-	177 266	204 741	209 050
Trade and other payables from non-exchange transactions			(3 448)	-	-	-	-	454	454	(2 995)	-	-
Provisions		2 040	2 040	-	-	-	-	-	-	2 040	3 861	4 011
VAT												
Other current liabilities												
Total current liabilities		192 126	188 678	-	-	-	-	454	454	189 132	223 573	221 472
Non current liabilities												
Borrowing	1	33 895	21 753	-	-	-	-	-	-	21 753	20 868	14 715
Provisions	1	38 433	38 433	-	-	-	-	-	-	38 433	41 638	43 595
Long term portion of trade payables												
Other non-current liabilities												
Total non current liabilities		72 328	60 186	-	-	-	-	-	-	60 186	62 505	58 310
TOTAL LIABILITIES		264 454	248 864	-	-	-	-	454	454	249 317	286 079	279 782
NET ASSETS	2	3 584 052	3 586 844	-	-	-	-	10 374	10 374	3 597 218	3 842 453	4 093 019
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3 584 052	3 586 844	-	-	-	-	10 224	10 224	3 597 068	3 902 253	4 464 797
Funds and Reserves												
Other												
TOTAL COMMUNITY WEALTH/EQUITY		3 584 052	3 586 844	-	-	-	-	10 224	10 224	3 597 068	3 902 253	4 464 797

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Table 7-B7: Cash Flow

NW375 Moses Kotane - Table B7 Adjustments Budget Cash Flows - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		80 353	80 353	-	-	-	-	-	-	80 353	75 237	76 816
Service charges		69 811	69 811	-	-	-	-	-	-	69 811	88 506	92 577
Other revenue		5 913	5 913	-	-	-	-	-	-	5 913	4 810	5 031
Transfers and Subsidies - Operational	1	581 763	581 763	-	-	-	-	-	-	581 763	611 662	623 364
Transfers and Subsidies - Capital	1	236 841	236 841	-	-	-	-	-	-	236 841	247 504	261 615
Interest		6 251	6 251	-	-	-	-	-	-	6 251	34 341	35 920
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(728 596)	(728 596)	-	-	-	-	-	-	(728 596)	(1 013 977)	(1 055 991)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		252 337	252 337	-	-	-	-	-	-	252 337	48 083	39 333
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(244 591)	(244 591)	-	-	-	-	-	-	(244 591)	(252 554)	(266 897)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(244 591)	(244 591)	-	-	-	-	-	-	(244 591)	(252 554)	(266 897)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(12 820)	(12 820)	-	-	-	-	-	-	(12 820)	(14 372)	(6 571)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12 820)	(12 820)	-	-	-	-	-	-	(12 820)	(14 372)	(6 571)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	68 734	68 734	-	-	-	-	-	-	68 734	16 937	9 895
Cash/cash equivalents at the year end:	2	63 660	63 660	-	-	-	-	-	-	63 660	(201 906)	(224 240)

It must be noted that the municipality is experiencing cash flow and balancing budgeting and reporting. The municipality is currently engaging the System Vendor to provide training and assist with this matter. The discrepancies on the cash flow has affected the balance sheet and the accumulated surplus reconciliation.

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Table 8-B8: Cash backed reserves/accumulated surplus reconciliation

NW375 Moses Kotane - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	63 660	63 660	-	-	-	-	-	-	63 660	(201 906)	(224 240)
Other current investments > 90 days		65 640	65 640	-	-	-	-	-	-	65 640	353 204	356 314
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		129 300	129 300	-	-	-	-	-	-	129 300	151 298	132 074
Applications of cash and investments												
Unspent conditional transfers		-	(3 448)	-	-	-	-	454	454	(2 995)	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(12 635)	(12 635)	-	-	-	-	-	-	(12 635)	(26 122)	(27 167)
Other working capital requirements	2	157 566	157 579	-	-	-	-	(22)	(22)	157 557	172 760	176 700
Other provisions		2 040	2 040	-	-	-	-	-	-	2 040	3 861	4 011
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		146 971	143 536	-	-	-	-	432	432	143 968	150 499	153 544
Surplus(shortfall)		(17 671)	(14 236)	-	-	-	-	(432)	(432)	(14 668)	799	(21 470)

Due to challenges highlighted above, the above shortfall does not reflect a true reflection of the municipality's budget deficit. The budget remains unfunded and there is a financial plan in place to address the shortfall.

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table 9-B9: Asset Management

NW375 Moses Kotane - Table B9 Asset Management - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	175 710	183 376	-	-	-	-	17 088	17 088	200 465	175 070	139 790
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		14 738	14 738	-	-	-	-	495	495	15 232	11 191	-
Electrical Infrastructure		4 000	5 142	-	-	-	-	(285)	(285)	4 858	5 000	6 000
Water Supply Infrastructure		136 461	151 992	-	-	-	-	18 378	18 378	170 370	144 865	111 600
Sanitation Infrastructure		10 000	5 000	-	-	-	-	-	-	5 000	9 000	14 000
Solid Waste Infrastructure		6 261	0	-	-	-	-	-	-	0	1 964	5 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		171 460	176 872	-	-	-	-	18 588	18 588	195 460	172 020	136 600
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		3 500	3 200	-	-	-	-	(1 500)	(1 500)	1 700	3 000	3 138
Machinery and Equipment		750	1 250	-	-	-	-	-	-	1 250	50	52
Transport Assets		-	2 054	-	-	-	-	-	-	2 054	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	22 793	7 437	-	-	-	-	722	722	8 159	27 400	50 092
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 293	5 937	-	-	-	-	(878)	(878)	5 059	23 000	36 000
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 293	5 937	-	-	-	-	(878)	(878)	5 059	23 000	36 000
Community Facilities		1 000	0	-	-	-	-	1 600	1 600	1 600	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 000	0	-	-	-	-	1 600	1 600	1 600	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	2 400	12 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	2 400	12 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 500	1 500	-	-	-	-	-	-	1 500	2 000	2 092
Intangible Assets		2 500	1 500	-	-	-	-	-	-	1 500	2 000	2 092
Total Upgrading of Existing Assets to be adjusted	2a	46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	50 084	77 015
Roads Infrastructure		46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	40 084	55 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	3 000	20 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	43 084	75 000
Community Facilities		-	-	-	-	-	-	-	-	-	7 000	2 015
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	7 000	2 015

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Total Capital Expenditure to be adjusted	4	244 591	231 793	-	-	-	-	10 828	10 828	242 621	252 554	266 897
Roads Infrastructure		46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	40 084	55 000
Storm water Infrastructure		14 738	14 738	-	-	-	-	495	495	15 232	11 191	-
Electrical Infrastructure		4 000	5 142	-	-	-	-	(285)	(285)	4 858	5 000	6 000
Water Supply Infrastructure		155 754	157 929	-	-	-	-	17 500	17 500	175 429	167 865	147 600
Sanitation Infrastructure		10 000	5 000	-	-	-	-	-	-	5 000	12 000	34 000
Solid Waste Infrastructure		6 261	0	-	-	-	-	-	-	0	1 964	5 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		236 841	223 789	-	-	-	-	10 728	10 728	234 517	238 104	247 600
Community Facilities		1 000	0	-	-	-	-	1 600	1 600	1 600	7 000	2 015
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 000	0	-	-	-	-	1 600	1 600	1 600	7 000	2 015
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	2 400	12 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	2 400	12 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 500	1 500	-	-	-	-	-	-	1 500	2 000	2 092
Intangible Assets		2 500	1 500	-	-	-	-	-	-	1 500	2 000	2 092
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		3 500	3 200	-	-	-	-	(1 500)	(1 500)	1 700	3 000	3 138
Machinery and Equipment		750	1 250	-	-	-	-	-	-	1 250	50	52
Transport Assets		-	2 054	-	-	-	-	-	-	2 054	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	244 591	231 793	-	-	-	-	10 828	10 828	242 621	252 554	266 897

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ASSET REGISTER SUMMARY - PPE (WDV)	5	3 279 111	3 266 313	-	-	-	-	-	10 828	10 828	3 277 141	3 508 870	4 109 264
<i>Roads Infrastructure</i>		1 409 658	1 404 550	-	-	-	-	-	(6 983)	(6 983)	1 397 567	1 403 654	55 000
<i>Storm water Infrastructure</i>		14 738	14 738	-	-	-	-	-	495	495	15 232	11 191	-
<i>Electrical Infrastructure</i>		163 949	165 091	-	-	-	-	-	(285)	(285)	164 807	164 949	6 000
<i>Water Supply Infrastructure</i>		350 964	353 139	-	-	-	-	-	17 500	17 500	370 639	363 075	147 600
<i>Sanitation Infrastructure</i>		(33 403)	(38 403)	-	-	-	-	-	-	-	(38 403)	(31 403)	34 000
<i>Solid Waste Infrastructure</i>		48 390	42 130	-	-	-	-	-	-	-	42 130	44 094	5 000
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 954 297	1 941 245	-	-	-	-	-	10 728	10 728	1 951 973	1 955 560	247 600
Community Assets		1 153 258	1 152 258	-	-	-	-	-	1 600	1 600	1 153 858	1 379 540	3 677 651
Heritage Assets		15 868	14 868	-	-	-	-	-	-	-	14 868	15 368	15 341
Investment properties		151 438	151 438	-	-	-	-	-	-	-	151 438	152 952	153 482
Other Assets		-	-	-	-	-	-	-	-	-	-	2 400	12 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		3 500	3 200	-	-	-	-	-	(1 500)	(1 500)	1 700	3 000	3 138
Machinery and Equipment		750	1 250	-	-	-	-	-	-	-	1 250	50	52
Transport Assets		-	2 054	-	-	-	-	-	-	-	2 054	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 279 111	3 266 313	-	-	-	-	-	10 828	10 828	3 277 141	3 508 870	4 109 264
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		155 041	155 041	-	-	-	-	-	-	-	155 041	162 638	170 120
Repairs and Maintenance by asset class	3	57 155	57 155	-	-	-	-	-	(2 000)	(2 000)	55 155	96 894	101 406
<i>Roads Infrastructure</i>		5 200	5 200	-	-	-	-	-	(2 000)	(2 000)	3 200	5 300	5 544
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		4 200	4 200	-	-	-	-	-	-	-	4 200	100	105
<i>Water Supply Infrastructure</i>		1 000	1 000	-	-	-	-	-	-	-	1 000	44 000	46 024
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	11 500	12 029
<i>Solid Waste Infrastructure</i>		13 400	13 400	-	-	-	-	-	-	-	13 400	13 757	14 390
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		23 800	23 800	-	-	-	-	-	(2 000)	(2 000)	21 800	74 657	78 091
Community Facilities		5	5	-	-	-	-	-	-	-	5	-	-
Sport and Recreation Facilities		250	250	-	-	-	-	-	-	-	250	250	262
Community Assets		255	255	-	-	-	-	-	-	-	255	250	262
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		3 800	3 800	-	-	-	-	-	-	-	3 800	5 886	6 157
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		3 800	3 800	-	-	-	-	-	-	-	3 800	5 886	6 157
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 000	2 000	-	-	-	-	-	-	-	2 000	7 500	7 845
Intangible Assets		2 000	2 000	-	-	-	-	-	-	-	2 000	7 500	7 845
Computer Equipment		50	50	-	-	-	-	-	-	-	50	50	107
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		27 250	27 250	-	-	-	-	-	-	-	27 250	8 550	8 943
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		212 196	212 196	-	-	-	-	-	(2 000)	(2 000)	210 196	259 532	271 525

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table 10- B10: Basic Service Delivery Measurement

NW375 Moses Kotane - Table B10 Basic service delivery measurement - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14	+1 2024/25	+2 2025/26
Household service targets	1											
Water:												
Piped water inside dwelling		7000	0	0	0	0	0	0	0	7	7015	7015
Piped water inside yard (but not in dwelling)		10000	0	0	0	0	0	0	0	10	0	0
Using public tap (at least min service level)	2	52000	0	0	0	0	0	0	0	52	53100	53100
Other water supply (at least min service level)												
Minimum Service Level and Above sub-total	3	69	-	-	-	-	-	-	-	69	60	60
Using public tap (< min service level)	3	12000	0	0	0	0	0	0	0	12	12000	12000
Other water supply (< min service level)	3,4											
No water supply		0	0	0	0	0	0	0	0		0	0
Below Minimum Service Level sub-total		12	-	-	-	-	-	-	-	12	12	12
Total number of households	5	81	-	-	-	-	-	-	-	81	72	72
Sanitation/sewage:												
Flush toilet (connected to sewerage)		8000	0	0	0	0	0	0	0	8000	8010	8010
Flush toilet (with septic tank)		5000	0	0	0	0	0	0	0	5000	5250	5250
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min service level)												
Minimum Service Level and Above sub-total		13000	-	-	-	-	-	-	-	13000	13260	13260
Budget toilet												
Other toilet provisions (< min service level)												
No toilet provisions		40000	0	0	0	0	0	0	0	40000	40000	40000
Below Minimum Service Level sub-total		40000	-	-	-	-	-	-	-	40000	40000	40000
Total number of households	5	53000	-	-	-	-	-	-	-	53000	53260	53260
Refuse:												
Removed at least once a week (min service)		75500	0	0	0	0	0	0	0	75500	75600	75600
Minimum Service Level and Above sub-total		75500	-	-	-	-	-	-	-	75500	75600	75600
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal		0	0	0	0	0	0	0	0		0	0
Below Minimum Service Level sub-total												
Total number of households	5	75500	-	-	-	-	-	-	-	75500	75600	75600
Households receiving Free Basic Service	15											
Water (6 kilolitre per household per month)		25	-	-	-	-	-	-	-	25	41	41
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	41	41
Electricity/other energy (50kwh per household per month)		30	-	-	-	-	-	-	-	30	24	24
Refuse (removed at least once a week)		58	-	-	-	-	-	-	-	58	-	-
Informal Settlements		113	-	-	-	-	-	-	-			
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitre per indigent household per month)		9850	9850	-	-	-	-	-	-	9850	10000	10460
Sanitation (free sanitation service to indigent households)		430	430	-	-	-	-	-	-	430	279	292
Electricity/other energy (50kwh per indigent household per month)		8500	8500	-	-	-	-	-	-	8500	9200	9623
Refuse (removed once a week for indigent households)		293	293	-	-	-	-	-	-	293	64	67
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		17330	-	-	-	-	-	-	-	17330	-	-
Total cost of FBS provided		36403	19073	-	-	-	-	-	-	36403	19543	20442
Highest level of free service provided												
Property rates (R'000 value threshold)		0	0	0	0	0	0	0	0	-	17000	17000
Water (kilolitre per household per month)		0	0	0	0	0	0	0	0	-	6	6
Sanitation (kilolitre per household per month)		0	0	0	0	0	0	0	0	-	0	0
Sanitation (Rand per household per month)		0	0	0	0	0	0	0	0	-	20,33	20,33
Electricity (kw per household per month)		0	0	0	0	0	0	0	0	-	50	50
Refuse (average litres per week)		0	0	0	0	0	0	0	0	-	0	0
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		3105	-	-	-	-	-	-	-	3105	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		2463	2463	-	-	-	-	-	-	2463	2613	2733
Water (in excess of 6 kilolitre per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		5568	2463	-	-	-	-	-	-	5568	2613	2733

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2.8 OTHER SUPPORTING DOCUMENTS

Table SB 1: Detailed Financial Performance

NW375 Moses Kotane - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
<u>Non-exchange revenue by source</u>												
Property rates												
Total Property Rates		156 988	156 988	-	-	-	-	-	-	156 988	147 299	154 074
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2 463	2 463	-	-	-	-	-	-	2 463	2 613	2 733
Net Property Rates		154 525	154 525	-	-	-	-	-	-	154 525	144 686	151 341
<u>Exchange revenue service charges</u>												
Service charges - Electricity												
Total Service charges - Electricity		8 500	8 500	-	-	-	-	-	-	8 500	9 200	9 623
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		8 500	8 500	-	-	-	-	-	-	8 500	9 200	9 623
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-
Service charges - Water												
Total Service charges - water		232 370	232 410	-	-	-	-	-	-	232 410	207 242	216 775
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		9 850	9 850	-	-	-	-	-	-	9 850	10 000	10 460
Net Service charges - Water		222 520	222 560	-	-	-	-	-	-	222 560	197 242	206 315
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		6 467	6 467	-	-	-	-	-	-	6 467	5 383	5 630
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		430	430	-	-	-	-	-	-	430	279	292
Net Service charges - Waste Water Management		6 036	6 036	-	-	-	-	-	-	6 036	5 103	5 338
Service charges - Waste Management												
Total refuse removal revenue		12 569	12 569	-	-	-	-	-	-	12 569	11 252	11 770
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		293	293	-	-	-	-	-	-	293	64	67
Service charges - Waste Management		12 277	12 277	-	-	-	-	-	-	12 277	11 189	11 703

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EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		211 885	210 110	-	-	-	-	(688)	(688)	209 422	263 929	274 563	
Pension and UIF Contributions		41 423	41 567	-	-	-	-	(409)	(409)	41 157	52 429	54 833	
Medical Aid Contributions		16 686	16 772	-	-	-	-	(18)	(18)	16 755	28 943	30 275	
Overtime		5 856	5 356	-	-	-	-	-	-	5 356	19 075	19 952	
Performance Bonus		14 559	14 669	-	-	-	-	-	-	14 669	24 547	25 679	
Motor Vehicle Allowance		1 894	1 734	-	-	-	-	-	-	1 734	1 670	1 747	
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-	-	
Housing Allowances		629	647	-	-	-	-	(2)	(2)	644	724	757	
Other benefits and allowances		3 558	3 559	-	-	-	-	(23)	(23)	3 535	4 733	4 950	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	-	-	
Acting and post related allowance		382	190	-	-	-	-	-	-	190	20	21	
In kind benefits		-	-	-	-	-	-	-	-	-	-	-	
sub-total		296 872	294 603	-	-	-	-	(1 141)	(1 141)	293 462	396 070	412 778	
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Employee related costs	1	296 872	294 603	-	-	-	-	(1 141)	(1 141)	293 462	396 070	412 778	
Depreciation and amortisation													
Depreciation of Property, Plant & Equipment		149 066	149 066	-	-	-	-	-	-	149 066	156 370	163 563	
Lease amortisation		5 975	5 975	-	-	-	-	-	-	5 975	6 268	6 557	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and amortisation	1	155 041	155 041	-	-	-	-	-	-	155 041	162 638	170 120	
Bulk purchases													
Electricity Bulk Purchases		25 000	25 000	-	-	-	-	-	-	25 000	42 000	43 932	
Total bulk purchases	1	25 000	25 000	-	-	-	-	-	-	25 000	42 000	43 932	
Transfers and grants													
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Contracted services													
Outsourced Services		66 293	66 303	-	-	-	-	880	880	67 183	83 472	87 220	
Consultants and Professional Services		20 040	20 340	-	-	-	-	-	-	20 340	32 112	33 589	
Contractors		53 757	53 757	-	-	-	-	(1 850)	(1 850)	51 907	90 296	94 449	
Total contracted services		140 090	140 400	-	-	-	-	(970)	(970)	139 430	205 880	215 258	
Operational Costs													
Collection costs		-	-	-	-	-	-	-	-	-	-	-	
Contributions to 'other' provisions		100	100	-	-	-	-	-	-	100	100	105	
Audit fees		4 000	4 000	-	-	-	-	-	-	4 000	8 000	8 368	
Other Operational Costs		79 181	89 166	-	-	-	-	1 079	1 079	90 245	105 063	108 532	
Total Other Operational Costs	1	83 281	93 266	-	-	-	-	1 079	1 079	94 345	113 163	117 005	
Repairs and Maintenance by Expenditure Item													
Employee related costs	14	-	-	-	-	-	-	-	-	-	-	-	
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-	-	
Contracted Services		-	54 905	54 905	-	-	-	-	54 905	109 810	87 844	91 884	
Other Expenditure		-	2 250	2 250	-	-	-	-	2 250	4 500	7 850	8 266	
Total Repairs and Maintenance Expenditure	15	-	57 155	57 155	-	-	-	-	57 155	114 310	95 694	100 150	

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Table SB 2: Supporting Table to Financial Position

NW375 Moses Kotane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity												
Water		965 716	965 716	-	-	-	-	-	-	-	1 039 607	1 093 124
Waste		130 066	130 066	-	-	-	-	-	-	-	127 926	(3 511)
Waste Water		27 918	27 918	-	-	-	-	-	-	-	27 695	209
Other trade receivables from exchange transactions		(6 578)	(6 578)	-	-	-	-	-	-	-	(17 499)	(11 423)
Gross: Trade and other receivables from exchange transactions		1 117 120	1 117 120	-	-	-	-	-	-	-	1 177 729	1 078 399
Less: Impairment for debt	1	(1 050 860)	(1 050 860)	-	-	-	-	-	-	-	(1 095 226)	(994 421)
Impairment for Electricity												
Impairment for Water		(900 351)	(900 351)	-	-	-	-	-	-	-	(944 468)	(988 858)
Impairment for Waste		(125 280)	(125 280)	-	-	-	-	-	-	-	(125 280)	-
Impairment for Waste Water		(24 592)	(24 592)	-	-	-	-	-	-	-	(24 840)	(5 562)
Impairment for other trade receivables from exchange transactions		(637)	(637)	-	-	-	-	-	-	-	(637)	-
Total net Trade and other receivables from Exchange Transactions		66 260	66 260	-	-	-	-	-	-	-	82 503	83 978
Receivables from non-exchange transactions												
Property rates		126 367	126 367	-	-	-	-	-	-	-	172 955	175 642
Less: Impairment of Property rates		(63 745)	(63 745)	-	-	-	-	-	-	-	(63 745)	(66 741)
Net Property rates		62 623	62 623	-	-	-	-	-	-	-	109 210	108 901
Other receivables from non-exchange transactions		7 396	7 396	-	-	-	-	-	-	-	7 396	7 744
Impairment for other receivables from non-exchange transactions		(3 758)	(3 758)	-	-	-	-	-	-	-	(3 758)	(3 935)
Net other receivables from non-exchange transactions		3 638	3 638	-	-	-	-	-	-	-	3 638	3 809
Total net Receivables from non-exchange transactions		66 260	66 260	-	-	-	-	-	-	-	112 848	112 710
Inventory												
Water												
Opening Balance		65	65	-	-	-	-	-	-	65	88	88
System Input Volume		130 000	130 000	-	-	-	-	-	-	130 000	173 300	181 272
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases		130 000	130 000	-	-	-	-	-	-	130 000	173 300	181 272
Natural Sources		-	-	-	-	-	-	-	-	-	-	-
Authorised Consumption	12	(130 000)	(130 000)	-	-	-	-	-	-	(130 000)	(173 300)	(181 272)
Billed Authorised Consumption		(130 000)	(130 000)	-	-	-	-	-	-	(130 000)	(173 300)	(181 272)
Billed Metered Consumption		(130 000)	(130 000)	-	-	-	-	-	-	(130 000)	(173 300)	(181 272)
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		(130 000)	(130 000)	-	-	-	-	-	-	(130 000)	(173 300)	(181 272)
Opening Balance		11 946	11 946	-	-	-	-	-	-	11 946	16 180	16 848
Acquisitions		20 155	20 155	-	-	-	-	-	-	20 155	24 755	25 894
Issues		(20 155)	(20 155)	-	-	-	-	-	-	(20 155)	(24 755)	(25 894)
Adjustments	14	2 333	2 333	-	-	-	-	-	-	2 333	668	799
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		14 280	14 280	-	-	-	-	-	-	14 280	16 848	17 647

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Land												
Opening Balance		320	320	-	-	-	-	-	-	320	434	434
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		320	320	-	-	-	-	-	-	320	434	434
Closing Balance - Inventory & Consumables		14 665	14 665	-	-	-	-	-	-	14 665	17 370	18 169
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		3 690 825	3 679 028	-	-	-	-	10 828	10 828	3 689 855	3 919 570	3 940 442
Leases recognised as PPE	2	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		238 700	238 700	-	-	-	-	-	-	238 700	238 700	-
Total Property, plant & equipment	1	3 452 125	3 440 328	-	-	-	-	10 828	10 828	3 451 155	3 680 870	3 940 442
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		12 820	12 820	-	-	-	-	-	-	12 820	14 372	7 801
Total Current liabilities - Financial liabilities		12 820	12 820	-	-	-	-	-	-	12 820	14 372	7 801
Trade and other payables												
Trade and other payables from exchange transactions		177 266	177 266	-	-	-	-	-	-	177 266	204 741	209 050
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		-	(3 448)	-	-	-	-	454	454	(2 995)	-	-
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	177 266	173 818	-	-	-	-	454	454	174 271	204 741	209 050
Non current liabilities - Financial liabilities												
Borrowing	3	33 895	21 753	-	-	-	-	-	-	21 753	20 868	14 715
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		33 895	21 753	-	-	-	-	-	-	21 753	20 868	14 715
Provisions - non current												
Retirement benefits		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		22 217	22 217	-	-	-	-	-	-	22 217	24 354	25 498
Other		16 216	16 216	-	-	-	-	-	-	16 216	17 284	18 096
Total Provisions - non current		38 433	38 433	-	-	-	-	-	-	38 433	41 638	43 595
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 150 639	3 150 639	-	-	-	-	-	-	3 150 639	3 292 418	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		3 150 639	3 150 639	-	-	-	-	-	-	3 150 639	3 292 418	-
Surplus/(Deficit)		101 967	78 296	-	-	-	-	10 578	10 578	88 873	(37 923)	(48 747)
Transfers to/from Reserves		331 413	357 878	-	-	-	-	(354)	(354)	357 524	647 724	4 513 545
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		32	32	-	-	-	-	-	-	32	34	-
Accumulated Surplus/(Deficit)	1	3 584 052	3 586 844	-	-	-	-	10 224	10 224	3 597 068	3 902 253	4 464 797
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 584 052	3 586 844	-	-	-	-	10 224	10 224	3 597 068	3 902 253	4 464 797

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Table SB 3: Performance Objectives

NW375 Moses Kotane - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30/06/2024

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
07 - Infrastructure & Technical Services												
Energy Sources												
Electricity												
Formal Settlement Households Receiving Electricity	Households	30	-	-	-	-	-	-	-	30	24	24
Informal Settlements (R000)	Rand Value	4 410	-	-	-	-	-	-	-	4 410	-	-
Waste Water Management												
Sewerage												
Flush Toilet (Connected To Sewerage)	Households	8	-	-	-	-	-	-	-	8	8	8
Flush Toilet (With Septic Tank)	Households	5	-	-	-	-	-	-	-	5	5	5
Sanitation	Households	-	-	-	-	-	-	-	-	-	41	41
Informal Settlements (R000)	Rand Value	423	-	-	-	-	-	-	-	423	-	-
No Toilet Provisions	Households	40	-	-	-	-	-	-	-	40	40	40
Water Management												
Water Distribution												
Water	Households	25	-	-	-	-	-	-	-	25	41	41
Informal Settlements (R000)	Rand Value	12 074	-	-	-	-	-	-	-	12 074	-	-
No Water Supply	Households	-	-	-	-	-	-	-	-	-	-	-
Piped Water Inside Dwelling	Households	7	-	-	-	-	-	-	-	7	7	7
Piped Water Inside Yard (But Not In Dwelling)	Households	10	-	-	-	-	-	-	-	10	-	-
Using Public Tap (< Min. Service Level)	Households	12	-	-	-	-	-	-	-	12	12	12
Using Public Tap (At Least Min. Service Level)	Households	52	-	-	-	-	-	-	-	52	53	53

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Table SB4: Performance Indicators and Benchmarks

NW375 Moses Kotane - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30/06/2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid/ Operating Expenditure				28.2%	27.9%	27.9%	15.5%	15.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				119.2%	121.4%	121.1%	124.9%	119.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				115.2%	117.2%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.7	0.7	0.7	0.7	0.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				28.9%	28.9%	28.9%	36.9%	36.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				5.1%	5.3%	5.4%	3.3%	3.4%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					278.5%	273.0%	273.8%	-101.4%	-93.2%
Other Indicators									
	Total Volume Losses (kW)								
Electricity Distribution Losses (2)	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
		26	-	-	31		31	34	-
Water Volumes :System input	Bulk Purchase	19 266	-	-	17 500		17 500	16 500	-
	Water treatment works								
	Natural sources								
	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				27.6%	27.3%	27.2%	37.3%	37.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.3%	5.3%	5.1%	9.1%	9.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				44.4%	44.4%	44.5%	37.0%	37.6%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				515.5%	515.8%	515.3%	504.9%	520.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				6.1%	6.1%	6.2%	7.8%	7.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

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Table SB 6: Budget Funding Measure

NW375 Moses Kotane - Supporting Table SB6 Adjustments Budget - funding measurement - 30/06/2024

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				63 660	63 660	63 660	(201 906)	(224 240)
Cash + investments at the yr end less applications - R'000	2	18(1)b				(17 671)	(14 236)	(14 668)	799	(21 470)
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				101 967	78 296	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-16.7%	-1.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	14.9%	14.9%	14.9%	16.4%	16.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				5.3%	5.3%	5.3%	10.0%	10.0%
Capital payments % of capital expenditure	8	18(1)c,19				100.0%	105.5%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							47.4%	1.3%
Long term receivables % change - incr(decr)	12	18(1)a							15.5%	2.1%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.7%	1.7%	1.7%	2.8%	2.5%
Asset renewal % of capital budget	14	20(1)(vi)				9.3%	3.2%	3.4%	10.8%	18.8%

Table SB 7: Transfers and Grant Receipts

NW375 Moses Kotane - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30/06/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		581 763	579 794	-	-	(728)	(728)	579 066	610 408	622 052
Local Government Equitable Share		566 087	566 087	-	-	-	-	566 087	600 070	613 320
Energy Efficiency and Demand Side Management Grant	3	4 000	4 000	-	-	-	-	4 000	-	-
Expanded Public Works Programme Integrated Grant		1 629	1 629	-	-	-	-	1 629	1 359	-
Local Government Financial Management Grant		1 950	1 950	-	-	-	-	1 950	2 000	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 097	6 128	-	-	(728)	(728)	5 400	6 979	6 732
Provincial Government:		-	2 634	-	-	(454)	(454)	2 181	1 254	1 312
Capacity Building and Other Grants	5	-	2 634	-	-	(454)	(454)	2 181	1 254	1 312
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>National Library South Africa</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	581 763	582 428	-	-	(1 181)	(1 181)	581 247	611 662	623 364
Capital Transfers and Grants										
National Government:		236 841	223 789	-	-	10 728	10 728	234 517	247 504	261 615
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		171 841	161 955	-	-	728	728	162 682	167 504	176 615
Water Services Infrastructure Grant		65 000	61 835	-	-	10 000	10 000	71 835	80 000	85 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<i>Municipal Infrastructure Investment Unit</i>		-	-	-	-	-	-	-	-	-
<i>National Small Business Council</i>		-	-	-	-	-	-	-	-	-
<i>Registration of Deeds Trade Account</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	236 841	223 789	-	-	10 728	10 728	234 517	247 504	261 615
TOTAL RECEIPTS OF TRANSFERS & GRANTS		818 604	806 217	-	-	9 546	9 546	815 763	859 166	884 979

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table SB 8: Expenditure on Transfers and Grants Programme

NW375 Moses Kotane - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30/06/2024

Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2	3	4	5	6	7		
			A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		581 763	585 954	-	-	(728)	(728)	585 226	610 408	622 052
Equitable Share		566 087	572 247	-	-	-	-	572 247	600 070	613 320
Energy Efficiency and Demand Side Management Grant		4 000	4 000	-	-	-	-	4 000	-	-
Expanded Public Works Programme Integrated Grant		1 629	1 629	-	-	-	-	1 629	1 359	-
Local Government Financial Management Grant		1 950	1 950	-	-	-	-	1 950	2 000	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 097	6 128	-	-	(728)	(728)	5 400	6 979	6 732
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>North West Provincial Arts and Culture Council</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		581 763	585 954	-	-	(728)	(728)	585 226	610 408	622 052
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		236 841	223 789	-	-	10 728	10 728	234 517	247 504	261 615
Municipal Infrastructure Grant		171 841	161 955	-	-	728	728	162 682	167 504	176 615
Water Services Infrastructure Grant		65 000	61 835	-	-	10 000	10 000	71 835	80 000	85 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Municipal Infrastructure Investment Unit</i>		-	-	-	-	-	-	-	-	-
<i>National Small Business Council</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		236 841	223 789	-	-	10 728	10 728	234 517	247 504	261 615
Total capital expenditure of Transfers and Grants		818 604	809 743	-	-	10 000	10 000	819 743	857 912	883 667

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Capital Expenditure – Supporting Tables

Table SB18a

NW375 Moses Kotane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavold. 10 D	Nat. or Prov. Govt 11 E	Other Adjuts. 12 F	Total Adjuts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget	
R thousands													
Capital expenditure on new assets by Asset Class/Sub-class													
Infrastructure		171 460	176 872	-	-	-	-	18 588	18 588	195 460	172 020	136 600	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Roads		-	-	-	-	-	-	-	-	-	-	-	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		14 738	14 738	-	-	-	-	495	495	15 232	11 191	-	
Drainage Collection		14 738	14 738	-	-	-	-	495	495	15 232	11 191	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		4 000	5 142	-	-	-	-	(285)	(285)	4 858	5 000	6 000	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		4 000	5 142	-	-	-	-	(285)	(285)	4 858	5 000	6 000	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		136 461	151 992	-	-	-	-	18 378	18 378	170 370	144 865	111 600	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		17 000	17 000	-	-	-	-	3 037	3 037	20 037	20 382	-	
Bulk Mains		14 702	14 002	-	-	-	-	(1 000)	(1 000)	13 002	7 000	30 000	
Distribution		102 560	120 991	-	-	-	-	16 341	16 341	137 331	115 483	66 600	
Distribution Points		2 200	0	-	-	-	-	-	-	0	2 000	15 000	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		10 000	5 000	-	-	-	-	-	-	5 000	9 000	14 000	
Pump Station		-	-	-	-	-	-	-	-	-	3 000	-	
Reticulation		-	-	-	-	-	-	-	-	-	1 667	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	2 667	14 000	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		10 000	5 000	-	-	-	-	-	-	5 000	1 667	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		6 261	0	-	-	-	-	-	-	0	1 964	5 000	
Landfill Sites		6 261	0	-	-	-	-	-	-	0	1 964	5 000	
Furniture and Office Equipment		3 500	3 200	-	-	-	-	(1 500)	(1 500)	1 700	3 000	3 138	
Furniture and Office Equipment		3 500	3 200	-	-	-	-	(1 500)	(1 500)	1 700	3 000	3 138	
Machinery and Equipment		750	1 250	-	-	-	-	-	-	1 250	50	52	
Machinery and Equipment		750	1 250	-	-	-	-	-	-	1 250	50	52	
Transport Assets		-	2 054	-	-	-	-	-	-	2 054	-	-	
Transport Assets		-	2 054	-	-	-	-	-	-	2 054	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Living resources		-	-	-	-	-	-	-	-	-	-	-	
Matrue		-	-	-	-	-	-	-	-	-	-	-	
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets to be adjusted	1	175 710	183 376	-	-	-	-	17 088	17 088	200 465	175 070	139 790	

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table SB18b

NW375 Moses Kotane - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2024/25	+2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		19 293	5 937	-	-	-	-	(878)	(878)	5 059	23 000	36 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 293	5 937	-	-	-	-	(878)	(878)	5 059	23 000	36 000
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		19 293	5 937	-	-	-	-	(878)	(878)	5 059	23 000	36 000
Community Assets		1 000	0	-	-	-	-	1 600	1 600	1 600	-	-
Community Facilities		1 000	0	-	-	-	-	1 600	1 600	1 600	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		1 000	0	-	-	-	-	1 600	1 600	1 600	-	-
Intangible Assets		2 500	1 500	-	-	-	-	-	-	1 500	2 000	2 092
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 500	1 500	-	-	-	-	-	-	1 500	2 000	2 092
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		2 500	1 500	-	-	-	-	-	-	1 500	2 000	2 092
Total Capital Expenditure on renewal of existing assets to be adjusted	1	22 793	7 437	-	-	-	-	722	722	8 159	27 400	50 092

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table SB18c

NW375 Moses Kotane - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/06/2024

Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget	
R thousands													
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		23 800	23 800	-	-	-	-	(2 000)	(2 000)	21 800	74 657	78 091	
Roads Infrastructure		5 200	5 200	-	-	-	-	(2 000)	(2 000)	3 200	5 300	5 544	
Roads		5 000	5 000	-	-	-	-	(2 000)	(2 000)	3 000	5 000	5 230	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		200	200	-	-	-	-	-	-	200	300	314	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		4 200	4 200	-	-	-	-	-	-	4 200	100	105	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		4 200	4 200	-	-	-	-	-	-	4 200	100	105	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	44 000	46 024	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		1 000	1 000	-	-	-	-	-	-	1 000	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	44 000	46 024	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	11 500	12 029	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	11 500	12 029	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		13 400	13 400	-	-	-	-	-	-	13 400	13 757	14 390	
Landfill Sites		13 400	13 400	-	-	-	-	-	-	13 400	13 757	14 390	
Sport and Recreation Facilities		250	250	-	-	-	-	-	-	250	250	262	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		250	250	-	-	-	-	-	-	250	250	262	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Other assets		3 800	3 800	-	-	-	-	-	-	3 800	5 886	6 157	
Operational Buildings		3 800	3 800	-	-	-	-	-	-	3 800	5 886	6 157	
Municipal Offices		3 800	3 800	-	-	-	-	-	-	3 800	5 886	6 157	
Intangible Assets		2 000	2 000	-	-	-	-	-	-	2 000	7 500	7 845	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		2 000	2 000	-	-	-	-	-	-	2 000	7 500	7 845	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		2 000	2 000	-	-	-	-	-	-	2 000	7 500	7 845	
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		50	50	-	-	-	-	-	-	50	50	107	
Computer Equipment		50	50	-	-	-	-	-	-	50	50	107	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		27 250	27 250	-	-	-	-	-	-	27 250	8 550	8 943	
Transport Assets		27 250	27 250	-	-	-	-	-	-	27 250	8 550	8 943	
Total Repairs and Maintenance Expenditure to be	1	57 155	57 155	-	-	-	-	(2 000)	(2 000)	55 155	96 894	101 406	

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table SB18d

NW375 Moses Kotane - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget	
R thousands													
Depreciation by Asset Class/Sub-class													
Infrastructure		116 323	116 323	-	-	-	-	-	-	116 323	122 023	127 636	
Roads Infrastructure		37 499	37 499	-	-	-	-	-	-	37 499	39 337	41 146	
Roads		37 499	37 499	-	-	-	-	-	-	37 499	39 337	41 146	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		5 058	5 058	-	-	-	-	-	-	5 058	5 306	5 550	
Drainage Collection		5 058	5 058	-	-	-	-	-	-	5 058	5 306	5 550	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		4 206	4 206	-	-	-	-	-	-	4 206	4 412	4 615	
Power Plants		4 206	4 206	-	-	-	-	-	-	4 206	4 412	4 615	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		65 312	65 312	-	-	-	-	-	-	65 312	68 512	71 663	
Distribution		65 312	65 312	-	-	-	-	-	-	65 312	68 512	71 663	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		3 246	3 246	-	-	-	-	-	-	3 246	3 406	3 562	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		3 246	3 246	-	-	-	-	-	-	3 246	3 406	3 562	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		1 001	1 001	-	-	-	-	-	-	1 001	1 051	1 099	
Landfill Sites		1 001	1 001	-	-	-	-	-	-	1 001	1 051	1 099	
Community Assets		17 300	17 300	-	-	-	-	-	-	17 300	18 147	18 982	
Community Facilities		17 300	17 300	-	-	-	-	-	-	17 300	18 147	18 982	
Halls		15 452	15 452	-	-	-	-	-	-	15 452	16 209	16 955	
Centres		1 848	1 848	-	-	-	-	-	-	1 848	1 938	2 027	
Other assets		7 148	7 148	-	-	-	-	-	-	7 148	7 499	7 843	
Operational Buildings		7 148	7 148	-	-	-	-	-	-	7 148	7 499	7 843	
Municipal Offices		7 148	7 148	-	-	-	-	-	-	7 148	7 499	7 843	
Intangible Assets		5 975	5 975	-	-	-	-	-	-	5 975	6 268	6 557	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		5 975	5 975	-	-	-	-	-	-	5 975	6 268	6 557	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		5 975	5 975	-	-	-	-	-	-	5 975	6 268	6 557	
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		5 178	5 178	-	-	-	-	-	-	5 178	5 432	5 682	
Furniture and Office Equipment		5 178	5 178	-	-	-	-	-	-	5 178	5 432	5 682	
Machinery and Equipment		391	391	-	-	-	-	-	-	391	410	429	
Machinery and Equipment		391	391	-	-	-	-	-	-	391	410	429	
Transport Assets		2 725	2 725	-	-	-	-	-	-	2 725	2 859	2 990	
Transport Assets		2 725	2 725	-	-	-	-	-	-	2 725	2 859	2 990	
Total Depreciation to be adjusted	1	155 041	155 041	-	-	-	-	-	-	155 041	162 638	170 120	

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 SPECIAL ADJUSTMENT BUDGET

Table SB18e

NW375 Moses Kotane - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30/06/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	43 084	75 000
Roads Infrastructure		46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	40 084	55 000
Roads		46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	40 084	55 000
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	3 000	20 000
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	3 000	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	20 000
Community Assets		-	-	-	-	-	-	-	-	-	7 000	2 015
Community Facilities		-	-	-	-	-	-	-	-	-	7 000	2 015
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	7 000	2 015
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	46 088	40 980	-	-	-	-	(6 983)	(6 983)	33 997	50 084	77 015

2.10 MUNICIPAL MANAGER’S QUALITY CERTIFICATE

- Attached separate