

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

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**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
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**Item No: 102/01/2023 - Financial Quarterly Report for the Quarter Ending 31st
December 2022 (7/15/1/2/1)**

Reporting Flow:

Management

Budget and Treasury

Exco

Council

Part 1: Section 1: Budget Statement

1.1 Mayor's Report

Purpose

The purpose of this report is to comply with Section 52 (d) of the Municipal Finance Management Act (MFMA No.56 of 2003) and the requirements Municipal budgeting and reporting requirements (MBRR) as promulgated in Government Gazette No 32141 of 17 April 2009.

Section 52(d) of the MFMA read together with Regulation 31 of the Municipal Budget and Reporting Regulations state that the Mayor of a municipality must, within 30 days of the end of each quarter submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality. Regulation 31 of the MBRR further states that the report in question must be prepared in accordance with format and content of the prescribed Schedule C.

Discussion

Moses Kotane Local Municipality complies the MFMA Section 71 and 52(d) in-year monitoring reports in the prescribed format as per the Municipal Budget and Reporting Regulations.

Monthly reporting

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the period under review.

1.2. Resolutions

The following recommendation will be presented to Council for its resolution when the in-year report is tabled.

Recommendations:

- That the Mayor considers the quarterly budget statement, performance assessment report and supporting documentation for the quarter ending 30 September 2022.
- That the Section 52 (d) report be submitted to Provincial and National Treasury.

See attached quality certificate

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
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1.3. Executive Summary

The purpose of this report is to submit the Financial Quarterly Report in terms of Section 52(d) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) for the 2nd Quarter of the 2022/23 financial year.

The Municipal Budget and Reporting Regulation no. 31 states that the Mayor's quarterly budget statement report on the implementation of the budget and state of financial affairs of the municipality as required by Section 52 (d) must be –

- a) In the format specified in Schedule C and include all required tables, charts and explanatory notes, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the MFMA.
- b) Consistent with the monthly budget statements for the September, December, March and June as applicable; and
- c) Submit to the National Treasury and relevant Provincial Treasury within 5 days of tabling of the report in Council.

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.

The contents of this reports is indicative of all financial transactions, including debtors, expenditure, revenue, investments, grants, cash flow and the budget implementation status as guided by MFMA and the relevant Regulations.

The table below indicates the Financial Performance for the quarter ending 30th September 2022, reflecting the actual performance against the allocated budget.

1.4. Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 31 DECEMBER 2022				
	2022/23 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,002,764,828	585,253,879	417,510,949	58%
TOTAL EXPENDITURE	1,086,050,840	498,555,676	587,495,164	46%
CAPITAL EXPENDITURE	234,539,883	74,594,941	159,944,942	32%

Operating revenue generated as at the reporting period amount to R585.2 million which translate to 58% when compared to the allocated budget. Year to date expenditure for the same period amount to R498.5 million or 46% of the appropriated budget. This translate to a surplus of R86.6 million.

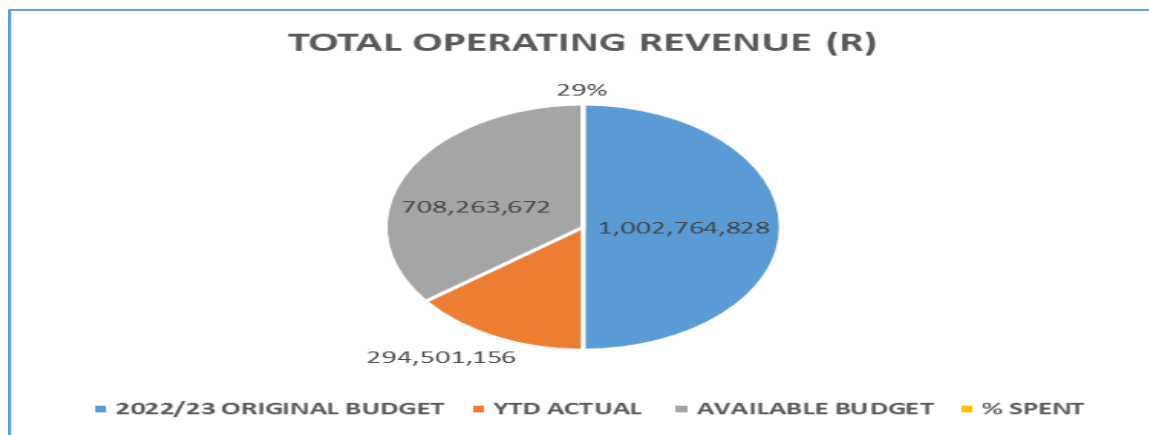
Capital expenditure for the reporting period amount to R74 million or 32% of the allocated budget of R234.5 million.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

Operating Revenue

The table below reflects operating revenue performance per revenue item. Over performance was recorded on interest and operating grants.

INCOME					
Revenue Sources	2022/23 Budget	Actual	Year to date	Available	% Spent
SEPTEMBER 2022					
Property Rates	-124,143,338	-15,366,134	-35,830,922	-88,312,416	28.86%
Service charges - water revenue	-225,927,605	-6,780,723	-21,710,049	-204,217,556	9.61%
Service charges - sanitation revenue	-5,732,601	-331,929	-729,208	-5,003,393	12.72%
Service charges - refuse revenue	-11,557,900	-982,995	-3,000,018	-8,557,882	25.96%
Interest earned - external investments	-5,438,345	-646,870	-2,080,302.09	-3,358,043	38.25%
Interest earned - outstanding debtors	-85,594,162	-8,323,725	-24,701,668	-60,892,494	28.86%
Traffic Fines	-2,000,000	-	-	-2,000,000	0.00%
Licence Applications	-2,000,000	-	-	-2,000,000	0.00%
Transfers recognised - operational	-538,131,117	-	-206,155,000	-331,976,117	38.31%
Rental of facilities and equipment	-126,532	-7,581	-30,863	-95,669	24.39%
Other revenue	-2,113,228	-33,257	-263,126.55	-1,850,101	12.45%
TOTAL REVENUE	-1,002,764,828	-32,473,214	-294,501,156	-708,263,672	29.37%



Total revenue generated for the 2nd quarter amount to R585.2 million. Revenue from Property Rates, Water, Refuse Removal, and Interest are the major sources of revenue for the Municipality.

Revenue for the first quarter equates 58.36%, this is 8.36% higher than the anticipated percentage. This is attributable to the receipts of equitable shares. Of the total revenue, 65% is received from transfers and subsidies while own revenue billing accounts for 35%.

The above is indicative that the municipality is reliant on government grants to fund its daily operations.

Property Rates billing amount to R71 120 050 or 57% of the budgeted amount of R124, 143, 338. Actual cash receipts amount to R52 871 005 (74%) of the billed amount for the reporting period, i.e. July – December 2022

Water revenue has billed R71 299 684 31.5% of the budgeted amount of R225 927 605. Water revenue has underperformed by 18.5% mainly due to inconsistent water supply in Mogwase area. Actual cash receipts amount to R59 708 841 or 84% when compared to the billed amount. This reflects an under collection of 16%.

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Revenue raised from sanitation amount to R1 714 232 or 29.9% against the budgeted amount of R5 732 601. Actual cash receipts amount to R355 293 (21%) of the billed amount.

The above indicates that water and sanitation services have billed below the expected 50%. The underperformance occurred as a result of shortage of water during the first six months of the financial year. finances of the municipality.

Revenue generated from refuse removal amount to R5 974 261 or 51.6% of the appropriated budget of R11 557 900. Actual cash receipts amount to R176 398 or 3% of the billed amount of R5 974 261.

Revenue collection from property rates and service charges remains relatively lower than the recommended threshold of 95% and that has detrimental effect on the cash flow and subsequently the planned routine maintenance.

The table below shows the performance of Unconditional and Conditional Grants Received in the second quarter of the financial year.

The percentage is calculated based on the Grants received and not on the budgeted amount.

GRANTS PERFORMANCE				
DESCRIPTION	BUDGET	RECEIVED	CONDITIONS SPEND	% SPENT
EQUITABLE SHARE	528,602,000.00	379,977,000.00	334,507,789.70	88%
MIG CAPITAL PROJECTS	166,039,883.00	72,503,000.00	63,311,676.00	87%
MIG ROLLOVER PROJECTS	-	8,438,910.00	8,438,910.00	100%
WSIG CAPITAL PROJECTS	65,000,000.00	40,000,000.00	11,416,517.00	29%
WSIG ROLLOVER PROJECTS	-	2,403,400.00	2,403,400.00	100%
FMG GRANT	1,950,000.00	1,950,000.00	606,012.50	31%
EPWP	1,652,000.00	1,157,000.00	885,749.01	77%
PMU	5,927,117.00	5,927,117.00	2,336,722.73	39%
LIBRARY	-	1,149,000.00	337,184.86	29%
EEDMS	-	4,000,000.00	-	

The Amount of R379 977 000 has been received for Equitable Shares and (R334 507 789) 88% was spent.

Amount of R40 000 000 has been received for WSIG projects and the expenditure to date amounts to R13 819 917, of which R11 416 517 relates to 2022/23 financial year while roll over expenditure amount to R2 403 400.

Amount of R72 503 000 has been received for MIG projects and the expenditure to date amounts to R71 750 586. Expenditure for the current financial year amount to R63 311 676 and roll over spending amount to R8 438 910.

Amount of R1 950,000 has been received for FMG Grants and the expenditure to date amounts to R606 012.50 which represents a total percentage payment of 31%.

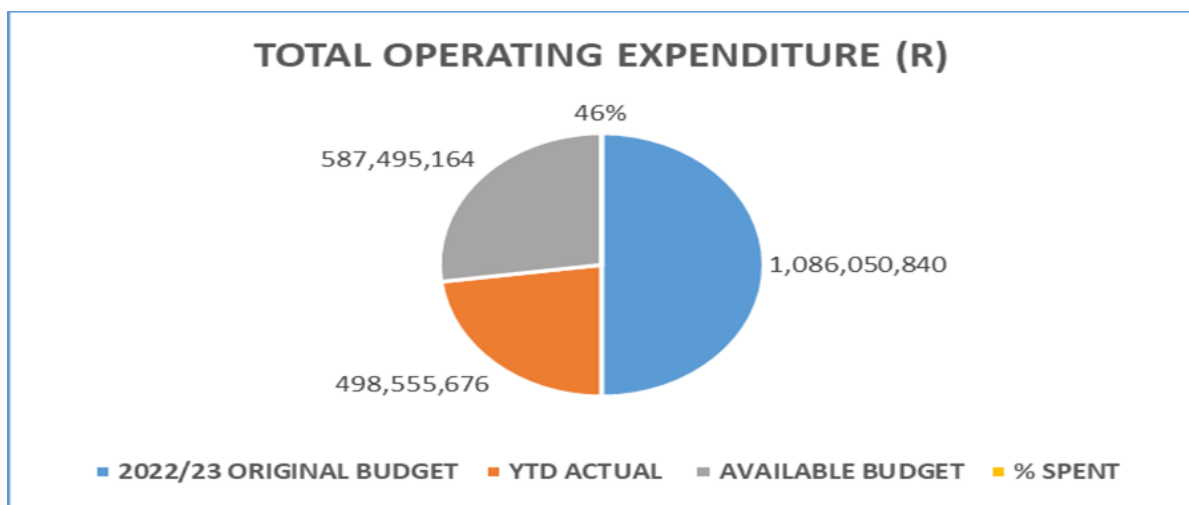
QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

Amount of R1 157 000 has been received for EPWP and the expenditure to date amounts to R885 749.01 which represents a total percentage payment of 77%.

Amount of R1 149 000 has been received for Library grant and the expenditure to date amounts to R R337 184.86. which represents a total percentage payment of 29%

Amount of R5,927, 117 has been received for PMU and the expenditure to date amounts to R2 336 722.73 which represents a total percentage payment of 39%.

Operating Expenditure



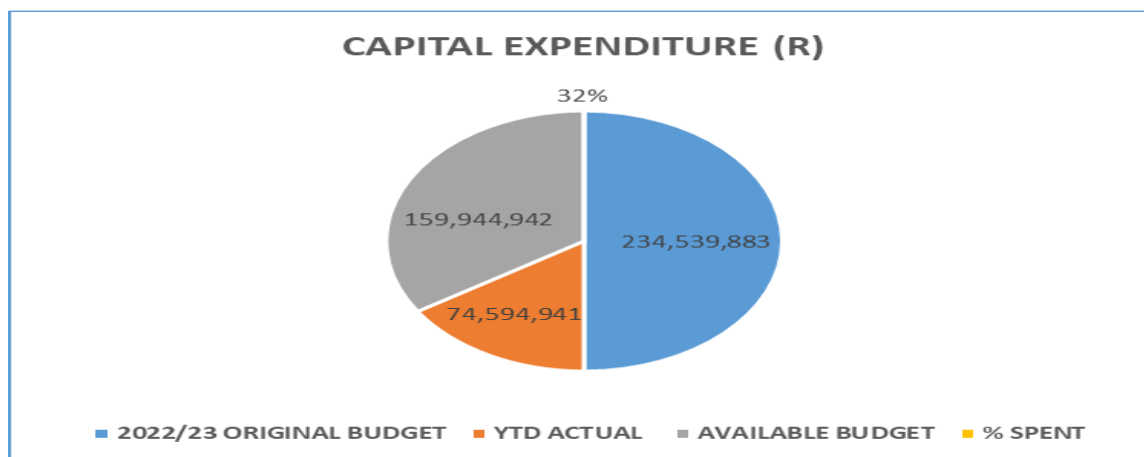
The year to expenditure as at the end of the 2nd quarter amount to 46% (R498 555 676) of the total operating expenditure budget of R1086 050 840. The incurred expenditure is 4% below the anticipated percentage of 50% by the end of the second quarter. The underspending occurred as a result of underperformance on provision of bad debts.

1.5. Capital Expenditure

The table below reflects capital expenditure for the first quarter of 2022/23 financial year.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
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ACTUAL vs ORIGINAL BUDGET as at 31 DECEMBER 2022				
	2022/23 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
CAPITAL EXPENDITURE	234,539,883	74,594,941	159,944,942	32%



Capital expenditure for the reporting period amounts to R74 million. The expenditure translates to 32% of the allocated budget of R234.5. The capital expenditure is mainly funded from MIG and WSIG grants for the current financial year. The approved roll over projects will be incorporated in the adjustment budget in February as required by the Municipal Budget and reporting regulations.

1.6. Material Variances From SDBIP

Underspending is noted on operating and capital expenditure.

1.7. Remedial Corrective Steps

Strict expenditure and cash flow management will be enforced to avoid over spending. SCM processes, without compromising compliance, will be expedited to ensure that capital grants are fully spent at year end. In-year monitoring reports will be utilised as an early warning system and corrective measures be taken to curb non-compliance.

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Section 2 - In-Year Budget Statement Tables

If a municipality does not have any municipalities, 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 must be presented for each table where such presentation will assist with the information contained in the tables.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

2.1. Table C1 Monthly Statements Summary

The table below reflects the summary of the financial state of the municipality as at 31st December 2022. It 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 - M06 December

Description	2021/22	Budget Year 2022/23							
	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	130,570	124,143	124,143	11,831	71,120	62,072	9,048	15%	124,143
Service charges	216,019	243,218	243,218	18,193	78,988	121,609	(42,621)	-35%	243,218
Investment revenue	2,479	5,438	5,438	990	3,943	2,719	1,224	45%	5,438
Transfers and subsidies	485,293	538,131	538,131	173,822	379,977	269,066	110,911	41%	538,131
Other own revenue	96,367	91,834	91,834	8,810	51,226	45,917	5,309	12%	91,834
Total Revenue (excluding capital transfers and contributions)	930,729	1,002,765	1,002,765	213,645	585,254	501,382	83,872	17%	1,002,765
Employee costs	270,066	275,251	275,251	25,097	139,025	137,626	1,398	1%	275,251
Remuneration of Councillors	25,344	26,922	26,922	2,091	13,275	13,461	(186)	-1%	26,922
Depreciation & asset impairment	131,765	150,878	150,878	11,950	71,701	75,439	(3,738)	-5%	150,878
Finance charges	4,036	3,687	3,687	701	754	1,844	(1,090)	-59%	3,687
Inventory consumed and bulk purchases	142,736	129,720	129,720	37,161	68,598	64,860	3,738	6%	129,720
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	551,747	499,592	499,592	31,435	205,203	249,796	(44,593)	-18%	499,592
Total Expenditure	1,125,694	1,086,051	1,086,051	108,435	498,556	543,027	(44,471)	-8%	1,086,051
Surplus/(Deficit)	(194,965)	(83,286)	(83,286)	105,211	86,698	(41,644)	128,343	-308%	(83,286)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	200,190	231,040	231,040	-	-	115,520	###	-100%	231,040
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	983	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6,208	147,754	147,754	105,211	86,698	73,876	12,823	17%	147,754
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,208	147,754	147,754	105,211	86,698	73,876	12,823	17%	147,754
Capital expenditure & funds sources									
Capital expenditure	12,373	234,540	234,540	22,574	74,595	117,270	(42,675)	-36%	234,540
Capital transfers recognised	12,186	231,040	231,040	22,574	74,121	115,520	(41,399)	-36%	231,040
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	188	3,500	3,500	-	474	1,750	(1,276)	-73%	3,500
Total sources of capital funds	12,373	234,540	234,540	22,574	74,595	117,270	(42,675)	-36%	234,540
Financial position									
Total current assets	282,913	(288,809)	(288,809)	-	426,345	-	-	-	(288,809)
Total non current assets	3,117,339	3,507,327	3,507,327	-	3,119,734	-	-	-	3,507,327
Total current liabilities	354,296	280,117	280,117	-	413,618	-	-	-	280,117
Total non current liabilities	34,703	36,813	36,813	-	35,003	-	-	-	36,813
Community wealth/Equity	2,972,819	2,753,833	2,753,833	-	3,105,654	-	-	-	2,753,833
Cash flows									
Net cash from (used) operating	497,631	255,702	255,702	52,279	(856,838)	127,851	984,689	770%	255,702
Net cash from (used) investing	(12,373)	(234,540)	(234,540)	(22,574)	(74,595)	(117,270)	(42,675)	36%	(234,540)
Net cash from (used) financing	(5,045)	(15,000)	(15,000)	(2,587)	(2,851)	(7,500)	(4,649)	62%	(15,000)
Cash/cash equivalents at the month/year end	541,809	103,606	103,606	-	(851,087)	100,525	951,612	947%	89,358
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	84,549	42,070	37,774	35,142	30,057	31,437	179,410	#####	1,956,820
Creditors Age Analysis									
Total Creditors	6,920	663	2,206	1,048	-	-	-	-	10,837

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
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2.2 Table C2: Monthly Budget Statement-Financial Performance (Standard classification)

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

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

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

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
		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>		477,898	513,861	513,861	161,939	270,543	256,930	13,613	5%	513,861
Executive and council		5,699	20,422	20,422	-	4,000	10,211	(6,211)	-61%	20,422
Finance and administration		472,198	493,439	493,439	161,939	266,543	246,719	19,824	8%	493,439
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		31,609	19,046	19,046	2	27	9,523	(9,496)	-100%	19,046
Community and social services		11,817	2,736	2,736	2	27	1,368	(1,341)	-98%	2,736
Sport and recreation		16,054	12,310	12,310	-	-	6,155	(6,155)	-100%	12,310
Public safety		3,738	4,000	4,000	-	-	2,000	(2,000)	-100%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		61,218	62,627	62,627	8	37	31,313	(31,277)	-100%	62,627
Planning and development		4,576	6,027	6,027	8	37	3,014	(2,977)	-99%	6,027
Road transport		56,642	56,600	56,600	-	-	28,300	(28,300)	-100%	56,600
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		561,178	638,270	638,270	51,696	314,647	319,135	(4,488)	-1%	638,270
Energy sources		18,676	12,919	12,919	-	-	6,459	(6,459)	-100%	12,919
Water management		423,012	476,828	476,828	50,364	203,032	238,414	(35,382)	-15%	476,828
Waste water management		34,691	52,499	52,499	340	24,250	26,249	(1,999)	-8%	52,499
Waste management		84,798	96,024	96,024	992	87,364	48,012	39,352	82%	96,024
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,131,902	1,233,805	1,233,805	213,645	585,254	616,902	(31,648)	-5%	1,233,805
Expenditure - Functional										
<i>Governance and administration</i>		351,109	307,189	307,189	21,824	129,241	153,595	(24,354)	-16%	307,189
Executive and council		80,699	95,323	95,323	9,523	44,594	47,661	(3,068)	-6%	95,323
Finance and administration		266,897	208,494	208,494	11,855	82,465	104,247	(21,782)	-21%	208,494
Internal audit		3,513	3,372	3,372	445	2,181	1,686	495	29%	3,372
<i>Community and public safety</i>		107,523	108,615	108,615	10,855	62,031	54,308	7,723	14%	108,615
Community and social services		24,763	30,245	30,245	2,508	12,602	15,122	(2,521)	-17%	30,245
Sport and recreation		49,257	46,036	46,036	5,524	31,573	23,018	8,555	37%	46,036
Public safety		33,503	32,334	32,334	2,823	17,856	16,167	1,689	10%	32,334
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		74,657	93,832	93,832	6,113	36,585	46,916	(10,331)	-22%	93,832
Planning and development		19,928	23,817	23,817	1,685	10,027	11,909	(1,881)	-16%	23,817
Road transport		54,729	70,015	70,015	4,428	26,558	35,008	(8,450)	-24%	70,015
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		589,760	573,609	573,609	69,368	269,289	286,805	(17,516)	-6%	573,609
Energy sources		31,229	29,247	29,247	2,504	20,337	14,623	5,713	39%	29,247
Water management		462,253	462,074	462,074	56,112	210,212	231,037	(20,825)	-9%	462,074
Waste water management		38,649	24,596	24,596	2,749	11,881	12,298	(417)	-3%	24,596
Waste management		57,630	57,692	57,692	8,003	26,859	28,846	(1,986)	-7%	57,692
<i>Other</i>		2,645	2,806	2,806	274	1,410	1,403	7	0%	2,806
Total Expenditure - Functional	3	1,125,694	1,086,051	1,086,051	108,435	498,556	543,027	(44,471)	-8%	1,086,051
Surplus/ (Deficit) for the year		6,208	147,754	147,754	105,211	86,698	73,876	12,823	17%	147,754

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

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) - M06 December

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	5,699	20,422	20,422	-	4,000	10,211	(6,211)	-60.8%	20,422
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		470,779	492,839	492,839	161,749	266,275	246,419	19,856	8.1%	492,839
Vote 04 - Corporate Services		1,420	600	600	190	268	300	(32)	-10.7%	600
Vote 05 - Community Services		116,407	115,071	115,071	994	87,391	57,535	29,856	51.9%	115,071
Vote 06 - Planning & Development		72	100	100	8	37	50	(13)	-26.5%	100
Vote 07 - Infrastructure & Technical Services		537,526	604,773	604,773	50,704	227,283	302,386	(75,104)	-24.8%	604,773
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,131,902	1,233,805	1,233,805	213,645	585,254	616,902	(31,648)	-5.1%	1,233,805
Expenditure by Vote										
Vote 01 - Municipal Council	1	66,544	83,217	83,217	6,381	37,457	41,609	(4,152)	-10.0%	83,217
Vote 02 - Office Of The Accounting Officer		22,275	19,856	19,856	3,993	11,802	9,928	1,874	18.9%	19,856
Vote 03 - Budget And Treasury Office		169,825	91,576	91,576	4,378	40,856	45,788	(4,932)	-10.8%	91,576
Vote 04 - Corporate Services		77,574	75,860	75,860	4,773	30,660	37,930	(7,270)	-19.2%	75,860
Vote 05 - Community Services		176,480	198,251	198,251	20,882	95,192	99,126	(3,934)	-4.0%	198,251
Vote 06 - Planning & Development		18,408	21,413	21,413	1,616	9,682	10,706	(1,024)	-9.6%	21,413
Vote 07 - Infrastructure & Technical Services		594,587	595,877	595,877	66,412	272,906	297,939	(25,033)	-8.4%	595,877
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,125,694	1,086,051	1,086,051	108,435	498,556	543,027	(44,471)	-8.2%	1,086,051
Surplus/ (Deficit) for the year	2	6,208	147,754	147,754	105,211	86,698	73,876	12,823	17.4%	147,754

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

2.4 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		130,570	124,143	124,143	11,831	71,120	62,072	9,048	15%	124,143
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		199,384	225,928	225,928	16,861	71,300	112,964	(41,664)	-37%	225,928
Service charges - sanitation revenue		5,259	5,733	5,733	340	1,714	2,866	(1,152)	-40%	5,733
Service charges - refuse revenue		11,376	11,558	11,558	992	5,974	5,779	195	3%	11,558
Rental of facilities and equipment		234	127	127	8	63	63	0	0%	127
Interest earned - external investments		2,479	5,438	5,438	990	3,943	2,719	1,224	45%	5,438
Interest earned - outstanding debtors		84,934	85,594	85,594	8,581	50,091	42,797	7,294	17%	85,594
Dividends received		3,187	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,308	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
Licences and permits		2,430	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		485,293	538,131	538,131	173,822	379,977	269,066	110,911	41%	538,131
Other revenue		1,586	2,113	2,113	220	1,071	1,057	15	1%	2,113
Gains		2,688	-	-	-	0	-	0	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		930,729	1,002,765	1,002,765	213,645	585,254	501,382	83,872	17%	1,002,765
Expenditure By Type										
Employee related costs		270,066	275,251	275,251	25,097	139,025	137,626	1,398	1%	275,251
Remuneration of councillors		25,344	26,922	26,922	2,091	13,275	13,461	(186)	-1%	26,922
Debt impairment		321,005	276,957	276,957	9	92,347	138,479	(46,132)	-33%	276,957
Depreciation & asset impairment		131,765	150,878	150,878	11,950	71,701	75,439	(3,738)	-5%	150,878
Finance charges		4,036	3,687	3,687	701	754	1,844	(1,090)	-59%	3,687
Bulk purchases - electricity		20,890	20,000	20,000	1,788	16,063	10,000	6,063	61%	20,000
Inventory consumed		121,846	109,720	109,720	35,372	52,534	54,860	(2,326)	-4%	109,720
Contracted services		125,412	127,587	127,587	20,185	69,567	63,794	5,773	9%	127,587
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		88,805	95,048	95,048	11,241	43,289	47,524	(4,235)	-9%	95,048
Losses		16,526	-	-	-	-	-	-	-	-
Total Expenditure		1,125,694	1,086,051	1,086,051	108,435	498,556	543,027	(44,471)	-8%	1,086,051
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		200,190	231,040	231,040	-	-	115,520	(115,520)	(0)	231,040
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		983	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6,208	147,754	147,754	105,211	86,698	73,876			147,754
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6,208	147,754	147,754	105,211	86,698	73,876			147,754
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6,208	147,754	147,754	105,211	86,698	73,876			147,754
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6,208	147,754	147,754	105,211	86,698	73,876			147,754

Revenue

- a) Year to date operating revenue comprises of own revenue and grants at 35% and 65% respectively. The municipality depends on government grants to fund its daily expenses.
- b) A total of R213.6 million was generated for the reporting month, resulting to a year to date revenue of R585.2 million.
- c) Own revenue is mainly derived from property rates and service charges at R31 million or 78% of the total own revenue generated for the month. Revenue collection from the household customers remains a challenge due to inconsistent water supply in Mogwase area. As a result, repairs and maintenance of water infrastructure is negatively affected.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R498.5 million, translating to year to date spending of 46% when compared to the allocated budget.
- (b) Contracted Services - The payment for contractors is not fixed, some of the expenses are only paid as and when the service is rendered.

2.5 Table C5: Capital Expenditure by Vote

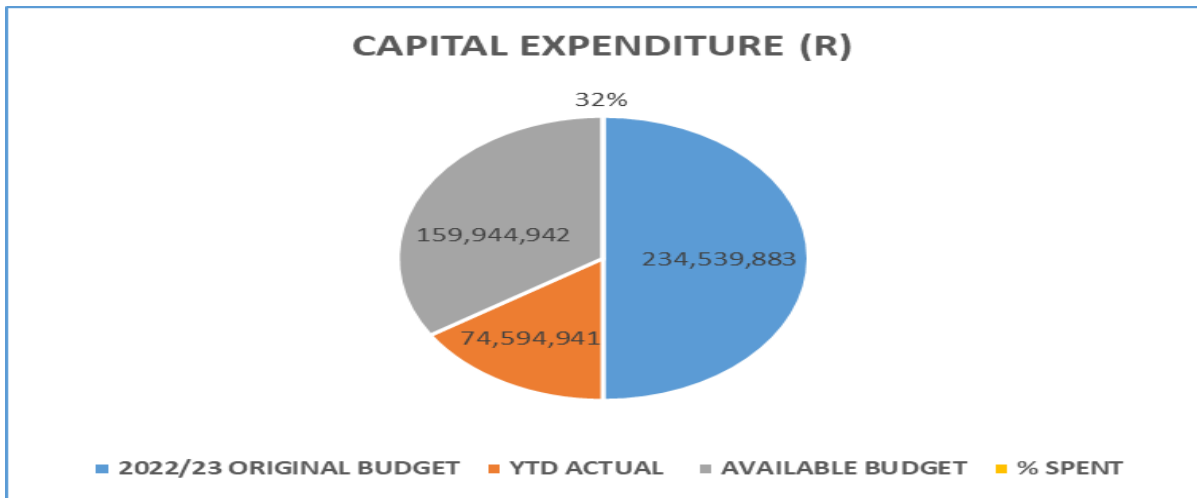
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

Vote Description	Ref	2021/22	Budget Year 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 - Functional Classification										
<i>Governance and administration</i>		188	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
Executive and council								-		
Finance and administration		188	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
Internal audit								-		
<i>Community and public safety</i>		(0)	13,310	13,310	1,231	8,040	6,655	1,385	21%	13,310
Community and social services		(0)	-	-	-	-	-	-		-
Sport and recreation		-	12,310	12,310	1,231	8,040	6,155	1,885	31%	12,310
Public safety		-	1,000	1,000	-	-	500	(500)	-100%	1,000
Housing								-		
Health								-		
<i>Economic and environmental services</i>		5,410	59,336	59,336	6,432	19,841	29,668	(9,826)	-33%	59,336
Planning and development		-	2,736	2,736	-	-	1,368	(1,368)	-100%	2,736
Road transport		5,410	56,600	56,600	6,432	19,841	28,300	(8,458)	-30%	56,600
Environmental protection								-		
<i>Trading services</i>		6,775	159,894	159,894	14,911	46,713	79,947	(33,234)	-42%	159,894
Energy sources		(0)	12,919	12,919	2,022	7,422	6,460	962	15%	12,919
Water management		10,426	119,668	119,668	10,982	26,141	59,834	(33,693)	-56%	119,668
Waste water management		0	24,230	24,230	1,708	12,775	12,115	660	5%	24,230
Waste management		(3,650)	3,077	3,077	199	375	1,538	(1,163)	-76%	3,077
<i>Other</i>								-		
Total Capital Expenditure - Functional Classification	3	12,373	234,540	234,540	22,574	74,595	117,270	(42,675)	-36%	234,540
Funded by:										
National Government		9,259	231,040	231,040	22,574	74,121	115,520	(41,399)	-36%	231,040
Provincial Government		2,927	-	-	-	-	-	-		-
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-		-
Transfers recognised - capital		12,186	231,040	231,040	22,574	74,121	115,520	(41,399)	-36%	231,040
Borrowing	6									
Internally generated funds		188	3,500	3,500	-	474	1,750	(1,276)	-73%	3,500
Total Capital Funding		12,373	234,540	234,540	22,574	74,595	117,270	(42,675)	-36%	234,540

Year to date capital acquisition amount to R74.5 million or 32% when compared to the allocated budget. Expenditure was mainly incurred on trading services (water, refuse, sanitation and electricity), roads and community assets.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

Graphical Illustration of capital expenditure against the approved budget



**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

2.6 Table C6 Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		562,686	(474,428)	(474,428)	7,983	(474,428)
Call investment deposits		(525,805)	58,805	58,805	148,788	58,805
Consumer debtors		121,515	112,737	112,737	132,060	112,737
Other debtors		110,258	5,150	5,150	120,447	5,150
Current portion of long-term receivables						
Inventory		14,260	8,927	8,927	17,069	8,927
Total current assets		282,913	(288,809)	(288,809)	426,345	(288,809)
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		150,684	154,834	154,834	150,684	154,834
Investments in Associate						
Property, plant and equipment		2,953,246	3,340,001	3,340,001	2,955,642	3,340,001
Biological						
Intangible		13,394	12,478	12,478	13,394	12,478
Other non-current assets		14	14	14	14	14
Total non current assets		3,117,339	3,507,327	3,507,327	3,119,734	3,507,327
TOTAL ASSETS		3,400,252	3,218,517	3,218,517	3,546,080	3,218,517
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		14,629	25,864	25,864	11,778	25,864
Consumer deposits		1,070	-	-	1,073	-
Trade and other payables		291,819	210,667	210,667	355,438	210,667
Provisions		46,777	43,585	43,585	45,329	43,585
Total current liabilities		354,296	280,117	280,117	413,618	280,117
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		34,703	36,813	36,813	35,003	36,813
Total non current liabilities		34,703	36,813	36,813	35,003	36,813
TOTAL LIABILITIES		388,999	316,930	316,930	448,622	316,930
NET ASSETS	2	3,011,253	2,901,587	2,901,587	3,097,458	2,901,587
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,972,819	2,753,833	2,753,833	3,105,654	2,753,833
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,972,819	2,753,833	2,753,833	3,105,654	2,753,833

Due to challenges reported on the cash flow, statement of financial position could not balance. It should however be noted that the investment balance is correctly disclosed on the financial position as it reconciles with the investment bank statements at the end of December 2022 which amounted to R148.7 million.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 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		69,500	64,555	64,555	6,342	57,194	32,277	24,917	77%	64,555
Service charges		110,905	69,779	69,779	7,914	102,622	34,890	67,733	194%	69,779
Other revenue		239,351	6,040	6,040	(173,096)	(278,024)	3,020	(281,044)	-9306%	6,040
Transfers and Subsidies - Operational		7,743	538,131	538,131	3,000	7,512	269,066	(261,554)	-97%	538,131
Transfers and Subsidies - Capital		195,801	231,040	231,040	25,000	112,503	115,520	(3,017)	-3%	231,040
Interest		2,479	4,372	4,372	990	3,943	2,186	1,757	80%	4,372
Dividends		3,187	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(131,335)	(658,215)	(658,215)	182,130	(862,588)	(329,108)	533,480	-162%	(658,215)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		497,631	255,702	255,702	52,279	(856,838)	127,851	984,689	770%	255,702
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		(12,373)	(234,540)	(234,540)	(22,574)	(74,595)	(117,270)	(42,675)	36%	(234,540)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12,373)	(234,540)	(234,540)	(22,574)	(74,595)	(117,270)	(42,675)	36%	(234,540)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(5,045)	(15,000)	(15,000)	(2,587)	(2,851)	(7,500)	(4,649)	62%	(15,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,045)	(15,000)	(15,000)	(2,587)	(2,851)	(7,500)	(4,649)	62%	(15,000)
NET INCREASE/ (DECREASE) IN CASH HELD		480,212	6,162	6,162	27,118	(934,283)	3,081			6,162
Cash/cash equivalents at beginning:		61,597	97,444	97,444	73,575	83,196	97,444			83,196
Cash/cash equivalents at month/year end:		541,809	103,606	103,606		(851,087)	100,525			89,358

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

The Municipality noted the following challenges:

The cash flow is extracted from the financial system, however some payments are not pulling accurately to the C- schedule. As a result, the balance reported above is not in balance with the financial position. The challenge is receiving attention and progress will be reported. The municipality closed the month with a favourable bank balance (refer to the cash and investment portfolio).

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

Part 2: Supporting Documents

Section 3 - Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			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		-0.1%	14.2%	14.2%	0.2%	2.8%
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		10.3%	8.6%	8.6%	11.8%	8.6%
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	79.9%	-103.1%	-103.1%	103.1%	-103.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.4%	-148.4%	-148.4%	37.9%	-148.4%
<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		24.9%	11.8%	11.8%	43.1%	11.8%
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		29.0%	27.4%	27.4%	23.8%	27.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.9%	5.4%	5.4%	5.6%	5.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.6%	15.4%	15.4%	0.1%	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						

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M06 December

Description	NT Code	Budget Year 2022/23								Total	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				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	43,761	22,366	18,736	15,934	15,012	14,967	98,954	717,854	947,583	862,720	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	20,058	9,429	8,978	9,317	5,357	6,815	29,137	308,204	397,294	358,829	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	751	367	368	343	333	936	1,923	12,128	17,150	15,664	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,249	1,124	1,124	1,131	1,132	1,099	6,469	79,353	93,680	89,183	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	16,921	8,375	8,179	8,028	7,908	7,525	42,310	366,136	465,382	431,907	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	810	409	390	388	315	95	618	32,706	35,731	34,122	-	-
Total By Income Source	2000	84,549	42,070	37,774	35,142	30,057	31,437	179,410	1,516,381	1,956,820	1,792,426	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	12,805	6,641	6,002	10,473	4,676	7,915	25,418	225,142	299,072	273,624	-	-
Commercial	2300	30,112	14,580	10,670	7,015	6,377	3,685	21,691	235,371	329,502	274,140	-	-
Households	2400	40,624	20,446	20,713	17,267	18,689	19,743	131,687	1,050,077	1,319,446	1,237,463	-	-
Other	2500	808	403	389	387	315	94	615	5,790	8,800	7,200	-	-
Total By Customer Group	2600	84,549	42,070	37,774	35,142	30,057	31,437	179,410	1,516,381	1,956,820	1,792,426	-	-

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 R1.9 billion. Of the total balance, 91% is older than 90 days, rendering it difficult to collect. The municipality is experiencing serious challenges with revenue collection due to the current economic state and constant water interruption due aging infrastructure.

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 collectable consumer debtors and other debtors whereas the age analysis only includes those consumer amounts which have become due prior to debt impairment.

Section 5 - Aged Creditors Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6,920	663	2,206	1,048	-	-	-	-	10,837	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,920	663	2,206	1,048	-	-	-	-	10,837	-

The creditors balance for October amount to R10.8 million of which R6.9 million 64% is current (30 days). Total outstanding amount is payable to trade creditors.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

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 and Borrowing Analysis

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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 *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

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

The table below reflects investment balance of R148.7 million as at 31 December 2022.

MOSES KOTANE 2022/2023 INVESTMENT REGISTER							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2022	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/12/2022
228810957(002)	CALL MKLM MAIN STANDARD BANK	982,552.80	0.00	333,822,000.00	2,748,856.35	236,114,812.00	101,438,597.15
2062250801	12 MONTHS CEDED ESCOM	424,009.97		0.00	0.00		425,755.26
228810957(004)	CALL - MIG STANDARD BANK	12,250,720.53	0.00	72,503,000.00	655,053.29	72,522,776.00	12,885,997.82
228810957(003)	CALL WSIG GRANT	5,317,732.00		40,000,000.00	329,188.57	11,782,830.00	33,864,090.57
228810957(001)	CALL FLEET	170,264.85	0.00	0.00	4,916.15	0.00	175,181.00
BALANCE		19,145,280.15		446,325,000.00	3,738,014.36	320,420,418.00	148,789,621.80

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M06 December

Description	Ref	2021/22	Budget Year 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:		484,853	538,131	538,131	173,822	379,977	269,066	110,911	41.2%	538,131
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		476,801	528,602	528,602	173,822	379,977	264,301	115,676	43.8%	528,602
Expanded Public Works Programme Integrated Grant		1,699	1,652	1,652	-	-	826	(826)	-100.0%	1,652
Local Government Financial Management Grant		1,849	1,950	1,950	-	-	975	(975)	-100.0%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4,504	5,927	5,927	-	-	2,964	(2,964)	-100.0%	5,927
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		440	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		440	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	485,293	538,131	538,131	173,822	379,977	269,066	110,911	41.2%	538,131
Capital Transfers and Grants										
National Government:		190,577	231,040	231,040	-	-	115,520	(115,520)	-100.0%	231,040
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		146,774	166,040	166,040	-	-	83,020	(83,020)	-100.0%	166,040
Water Services Infrastructure Grant		43,802	65,000	65,000	-	-	32,500	(32,500)	-100.0%	65,000
Provincial Government:		9,613	-	-	-	-	-	-	-	-
Infrastructure Grant		9,613	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		983	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		983	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	201,173	231,040	231,040	-	-	115,520	(115,520)	-100.0%	231,040
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	686,466	769,171	769,171	173,822	379,977	384,585	(4,608)	-1.2%	769,171

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;

GRANTS SUMMARY 2022/2023										
Grants Summary	Equitable Share	MIG	MIG PMU	FMG	Water Services Infrastructure Gra	EPWP	Library	EEDS	Total	
Opening balance		8,438,909.59	607,724.54	898.34	2,403,399.68	8,825.92	1,440,274.00		12,900,032.07	
July	206,155,000.00	20,653,000.00			15,000,000.00				241,808,000.00	
August				1,950,000.00		413,000.00		1,000,000.00	3,363,000.00	
September							1,149,000.00		1,149,000.00	
October		51,850,000.00							51,850,000.00	
November									-	
December	173,822,000.00			25,000,000.00	744,000.00		3,000,000.00		202,566,000.00	
	379,977,000.00	80,941,909.59	607,724.54	1,950,898.34	42,403,399.68	1,165,825.92	2,589,274.00	4,000,000.00	513,636,032.07	

Grants Received from July – December 2022 are as follows;

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

1. Equitable shares – R379 977 000.
2. Municipal Infrastructure Grant – R72 503 000.
3. Water Service Infrastructure Grant R40 000 000.
4. Financial Management Grant of R1 950 000.
5. Energy Efficiency Demand Side Management Grant of R4 000 000.
6. Expanded Public Works Programme (EPWP) of R1 157 000.
7. Library grant- R1 149 000.

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 - M06 December

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		116,859	4,033	4,033	236	1,476	2,016	(541)	-26.8%	4,033
Equitable Share		113,420	500	500	-	-	250	(250)	-100.0%	500
Expanded Public Works Programme Integrated Grant		1,699	1,583	1,583	145	886	791	94	11.9%	1,583
Local Government Financial Management Grant		1,740	1,950	1,950	91	590	975	(385)	-39.5%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>North West Provincial Arts and Culture Council</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		116,859	4,033	4,033	236	1,476	2,016	(541)	-26.8%	4,033
Capital expenditure of Transfers and Grants										
National Government:		9,259	231,040	231,040	22,574	74,121	115,520	(41,399)	-35.8%	231,040
Municipal Infrastructure Grant		8,625	164,540	164,540	22,088	61,711	82,270	(20,559)	-25.0%	164,540
Water Services Infrastructure Grant		633	66,500	66,500	487	12,410	33,250	(20,840)	-62.7%	66,500
Provincial Government:		2,927	-	-	-	-	-	-	-	-
Infrastructure Grant		2,927	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		12,186	231,040	231,040	22,574	74,121	115,520	(41,399)	-35.8%	231,040
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		129,045	235,073	235,073	22,810	75,597	117,536	(41,940)	-35.7%	235,073

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

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 - M06 December

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	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		-	-	-	-	

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19,801	19,207	19,207	1,744	11,198	9,604	1,595	17%	19,207
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,029	3,171	3,171	252	1,506	1,585	(80)	-5%	3,171
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		2,514	4,545	4,545	95	571	2,272	(1,701)	-75%	4,545
Sub Total - Councillors		25,344	26,922	26,922	2,091	13,275	13,461	(186)	-1%	26,922
% increase	4		6.2%	6.2%						6.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,365	8,992	8,992	330	1,990	4,496	(2,506)	-56%	8,992
Pension and UIF Contributions		187	650	650	-	1	325	(325)	-100%	650
Medical Aid Contributions		47	108	108	-	-	54	(54)	-100%	108
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		197	349	349	-	-	174	(174)	-100%	349
Motor Vehicle Allowance		979	1,159	1,159	22	119	579	(460)	-79%	1,159
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	0	0	(0)	-92%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,775	11,258	11,258	352	2,110	5,629	(3,519)	-63%	11,258
% increase	4		66.2%	66.2%						66.2%
Other Municipal Staff										
Basic Salaries and Wages		176,222	189,010	189,010	15,600	91,952	94,505	(2,554)	-3%	189,010
Pension and UIF Contributions		35,018	37,079	37,079	3,229	18,991	18,540	451	2%	37,079
Medical Aid Contributions		14,332	15,514	15,514	1,264	7,449	7,757	(308)	-4%	15,514
Overtime		13,765	4,322	4,322	1,787	9,855	2,161	7,694	356%	4,322
Performance Bonus		14,350	13,478	13,478	2,535	6,704	6,739	(35)	-1%	13,478
Motor Vehicle Allowance		420	504	504	68	243	252	(9)	-4%	504
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		553	575	575	53	304	288	17	6%	575
Other benefits and allowances		2,905	3,511	3,511	208	1,417	1,755	(338)	-19%	3,511
Payments in lieu of leave		2,385	-	-	-	-	-	-	-	-
Long service awards		3,341	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		263,291	263,993	263,993	24,745	136,915	131,997	4,917	4%	263,993
% increase	4		0.3%	0.3%						0.3%
Total Parent Municipality		295,409	302,173	302,173	27,188	152,300	151,087	1,212	1%	302,173
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		295,409	302,173	302,173	27,188	152,300	151,087	1,212	1%	302,173
% increase	4		2.3%	2.3%						2.3%
TOTAL MANAGERS AND STAFF		270,066	275,251	275,251	25,097	139,025	137,626	1,398	1%	275,251

The above table reflects expenditure incurred on councillor and board members allowances and employee benefits for the reporting period.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M06 December

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Cash Receipts By Source																	
Property rates		4,185	7,804	1,004	4,961	32,898	6,342	5,380	5,380	5,380	5,380	5,380	(19,537)	64,555	71,283	74,491	
Service charges - electricity revenue																	
Service charges - water revenue		31,881	28,069	18,345	6,093	9,644	7,842	5,648	5,648	5,648	5,648	5,648	(62,336)	67,778	82,637	86,269	
Service charges - sanitation revenue		35	60	43	33	249	39	70	70	70	70	70	34	845	883	883	
Service charges - refuse		25	58	44	75	56	33	96	96	96	96	96	384	1,156	1,208	1,208	
Rental of facilities and equipment		8	16	8	8	17	8	11	11	11	11	11	10	127	132	138	
Interest earned - external investments		17	1,416	647	473	400	990	364	364	364	364	364	(1,393)	4,372	4,565	4,565	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		2,437	(2,418)	16	1	7	39	150	150	150	150	150	968	1,800	2,000	2,000	
Licences and permits								167	167	167	167	167	1,167	2,000	2,088	2,180	
Agency services																	
Transfers and Subsidies - Operational			1,950	1,149	1,000	413	3,000	44,844	44,844	44,844	44,844	44,844	306,398	538,131	571,496	609,318	
Other revenue		91,397	(10,581)	(143,099)	(10,244)	(32,499)	(173,143)	176	176	176	176	176	279,403	2,113	473,111	453,809	
Cash Receipts by Source		129,984	26,374	(121,845)	2,399	11,184	(154,850)	56,906	56,906	56,906	56,906	56,906	505,098	682,877	1,209,402	1,234,861	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		35,653			51,850		25,000	19,253	19,253	19,253	19,253	19,253	22,270	231,040	243,662	251,872	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		165,637	26,374	(121,845)	54,249	11,184	(129,850)	76,160	76,160	76,160	76,160	76,160	527,368	913,917	1,453,065	1,486,733	
Cash Payments by Type																	
Employee related costs		(27)	(177)	148	(4,092)	3,993	18	25,181	25,181	25,181	25,181	25,181	176,403	302,173	317,289	333,215	
Remuneration of councillors																	
Interest paid																	
Bulk purchases - Electricity					218			1,667	1,667	1,667	1,667	1,667	11,448	20,000	20,880	21,820	
Acquisitions - water & other inventory		57,353	5,245	11,925			39,184	8,411	8,411	8,411	8,411	8,411	(54,829)	100,935	105,376	110,531	
Contracted services																	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other																	
General expenses		(71,389)	13,124	(45,840)	15,456	15,940	(222,311)	19,592	19,592	19,592	19,592	19,592	432,167	235,107	245,385	256,911	
Cash Payments by Type		(14,063)	18,192	(33,767)	11,582	19,934	(183,110)	54,851	54,851	54,851	54,851	54,851	565,189	658,215	688,930	722,477	
Other Cash Flows/Payments by Type																	
Capital assets		5,977	4,768	13,266	4,596	23,413	22,574	19,545	19,545	19,545	19,545	19,545	62,220	234,540	247,317	275,690	
Repayment of borrowing		10	9	193	9	43	2,587	1,250	1,250	1,250	1,250	1,250	5,899	15,000	20,000	25,000	
Other Cash Flows/Payments			2,797	305	2,216	3,069	980						(9,368)				
Total Cash Payments by Type		(8,076)	25,766	(20,002)	18,404	46,459	(156,969)	75,646	75,646	75,646	75,646	75,646	623,941	907,755	956,247	1,023,167	
NET INCREASE/(DECREASE) IN CASH HELD		173,713	608	(101,843)	35,845	(35,274)	27,118	513	513	513	513	513	(96,573)	6,162	496,818	463,566	
Cash/cash equivalents at the month/year beginning:		36,880	210,593	211,201	109,358	145,203	109,929	137,047	137,561	138,074	138,588	139,101	139,615	36,880	43,042	539,860	
Cash/cash equivalents at the month/year end:		210,593	211,201	109,358	145,203	109,929	137,047	137,561	138,074	138,588	139,101	139,615	43,042	43,042	539,860	1,003,425	

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source Variances was Not Calculated			
2	Expenditure By Type Variances was Not Calculated			
3	Capital Expenditure Variances was Not Calculated			
4	Financial Position Variances was Not Calculated			
5	Cash Flow Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

Section 10: Capital Programme Performance

10. Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2021/22	Budget Year 2022/23							
	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	1,031	19,545	19,545	5,977	5,977	19,545	13,568	69.4%	3%
August	1,031	19,545	19,545	4,768	10,745	39,090	28,345	72.5%	5%
September	1,031	19,545	19,545	13,266	24,012	58,635	34,623	59.0%	10%
October	1,031	19,545	19,545	4,596	28,608	78,180	49,572	63.4%	12%
November	1,031	19,545	19,545	23,413	52,021	97,725	45,704	46.8%	22%
December	1,031	19,545	19,545	22,574	74,595	117,270	42,675	36.4%	32%
January	1,031	19,545	19,545	–	–	136,815	–	–	–
February	1,031	19,545	19,545	–	–	156,360	–	–	–
March	1,031	19,545	19,545	–	–	175,905	–	–	–
April	1,031	19,545	19,545	–	–	195,450	–	–	–
May	1,031	19,545	19,545	–	–	214,995	–	–	–
June	1,031	19,545	19,545	–	–	234,540	–	–	–
Total Capital expenditure	12,373	234,540	234,540	74,595					

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
Description	Ref	2021/22	Budget Year 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 new assets by Asset Class/Sub-class										
Infrastructure		6,775	144,807	144,807	14,911	46,713	72,404	25,691	35.5%	144,807
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(0)	12,919	12,919	2,022	7,422	6,460	(962)	-14.9%	12,919
LV Networks		(0)	12,919	12,919	2,022	7,422	6,460	(962)	-14.9%	12,919
Capital Spares										
Water Supply Infrastructure		10,426	104,581	104,581	10,982	26,141	52,291	26,150	50.0%	104,581
Dams and Weirs										
Boreholes										
Reservoirs		-	500	500	-	-	250	250	100.0%	500
Pump Stations										
Water Treatment Works		-	1,500	1,500	-	-	750	750	100.0%	1,500
Bulk Mains		0	10,040	10,040	-	1,204	5,020	3,816	76.0%	10,040
Distribution		10,426	91,342	91,342	10,982	24,937	45,671	20,734	45.4%	91,342
Distribution Points		-	1,200	1,200	-	-	600	600	100.0%	1,200
PRV Stations										
Capital Spares										
Sanitation Infrastructure		0	24,230	24,230	1,708	12,775	12,115	(660)	-5.4%	24,230
Toilet Facilities		0	24,230	24,230	1,708	12,775	12,115	(660)	-5.4%	24,230
Capital Spares										
Solid Waste Infrastructure		(3,650)	3,077	3,077	199	375	1,538	1,163	75.6%	3,077
Landfill Sites		(3,650)	3,077	3,077	199	375	1,538	1,163	75.6%	3,077
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		188	1,500	1,500	-	-	750	750	100.0%	1,500
Furniture and Office Equipment		188	1,500	1,500	-	-	750	750	100.0%	1,500
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		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	6,963	146,307	146,307	14,911	46,713	73,154	26,441	36.1%	146,307

The above table reflects expenditure incurred on new assets for the quarter ending 31 December 2022.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

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 - M06										
Description	Ref	2021/22	Budget Year 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		-	5,087	5,087	-	-	2,543	2,543	100.0%	5,087
Roads Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	5,087	5,087	-	-	2,543	2,543	100.0%	5,087
Dams and Weirs										
Boreholes		-	5,087	5,087	-	-	2,543	2,543	100.0%	5,087
Community Assets		(0)	13,310	13,310	1,231	8,040	6,655	(1,385)	-20.8%	13,310
Community Facilities		(0)	13,310	13,310	1,231	8,040	6,655	(1,385)	-20.8%	13,310
Halls		(0)	12,310	12,310	1,231	8,040	6,155	(1,885)	-30.6%	12,310
Testing Stations		-	1,000	1,000	-	-	500	500	100.0%	1,000
Heritage assets		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets										
Intangible Assets		-	500	500	-	-	250	250	100.0%	500
Servitudes										
Licences and Rights		-	500	500	-	-	250	250	100.0%	500
Computer Equipment		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing ass	1	(0)	18,897	18,897	1,231	8,040	9,449	1,408	14.9%	18,897

The above table reflects expenditure incurred on renewal of existing assets for the quarter ending 31 December 2022.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06										
Description	Ref	2021/22	Budget Year 2022/23							
		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		31,835	36,181	36,181	10,899	26,621	18,090	(8,531)	-47.2%	36,181
Roads Infrastructure		204	4,100	4,100	19	874	2,050	1,176	57.4%	4,100
Roads		204	4,000	4,000	19	874	2,000	1,126	56.3%	4,000
Road Structures										
Road Furniture			100	100			50	50	100.0%	100
Capital Spares										
Storm water Infrastructure										
Electrical Infrastructure		1,790	1,000	1,000			500	500	100.0%	1,000
LV Networks		1,790	1,000	1,000			500	500	100.0%	1,000
Capital Spares										
Water Supply Infrastructure			500	500			250	250	100.0%	500
Dams and Weirs										
Boreholes										
Reservoirs			500	500			250	250	100.0%	500
Solid Waste Infrastructure		29,841	30,581	30,581	10,880	25,747	15,290	(10,457)	-68.4%	30,581
Landfill Sites		29,841	30,581	30,581	10,880	25,747	15,290	(10,457)	-68.4%	30,581
Waste Transfer Stations										
Community Assets		53	250	250			125	125	100.0%	250
Community Facilities	1		50	50			25	25	100.0%	50
Halls										
Libraries										
Cemeteries/Crematoria		1	50	50			25	25	100.0%	50
Capital Spares										
Sport and Recreation Facilities		52	200	200			100	100	100.0%	200
Indoor Facilities										
Outdoor Facilities		52	200	200			100	100	100.0%	200
Capital Spares										
Heritage assets										
Investment properties										
Revenue Generating										
Unimproved Property										
Other assets		2,163	2,305	2,305	439	1,389	1,152	(237)	-20.6%	2,305
Operational Buildings		2,163	2,305	2,305	439	1,389	1,152	(237)	-20.6%	2,305
Municipal Offices		2,163	2,305	2,305	439	1,389	1,152	(237)	-20.6%	2,305
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets		767	2,000	2,000			1,000	1,000	100.0%	2,000
Services										
Licences and Rights		767	2,000	2,000			1,000	1,000	100.0%	2,000
Computer Software and Applications		767	2,000	2,000			1,000	1,000	100.0%	2,000
Computer Equipment		13	50	50		11	25	14	57.7%	50
Computer Equipment		13	50	50		11	25	14	57.7%	50
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets		10,444	13,200	13,200	1,887	4,824	6,600	1,776	26.9%	13,200
Transport Assets		10,444	13,200	13,200	1,887	4,824	6,600	1,776	26.9%	13,200
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	45,275	53,985	53,985	13,225	32,845	26,993	(5,852)	-21.7%	53,985

The above table reflects expenditure incurred on operational repairs and maintenance of existing assets for the quarter ending 31 December 2022.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		100,260	109,481	109,481	9,018	54,110	54,740	630	1.2%	109,481
Roads Infrastructure		34,403	51,869	51,869	3,073	18,438	25,934	7,497	28.9%	51,869
Roads		34,403	51,869	51,869	3,073	18,438	25,934	7,497	28.9%	51,869
Storm water Infrastructure		4,182	3,906	3,906	384	2,305	1,953	(352)	-18.0%	3,906
Drainage Collection		4,182	3,906	3,906	384	2,305	1,953	(352)	-18.0%	3,906
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,388	3,500	3,500	283	1,696	1,750	54	3.1%	3,500
Power Plants		3,388	3,500	3,500	283	1,696	1,750	54	3.1%	3,500
Water Supply Infrastructure		54,394	45,758	45,758	4,916	29,494	22,879	(6,615)	-28.9%	45,758
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		54,394	45,758	45,758	4,916	29,494	22,879	(6,615)	-28.9%	45,758
Sanitation Infrastructure		2,750	3,299	3,299	254	1,522	1,649	127	7.7%	3,299
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,750	3,299	3,299	254	1,522	1,649	127	7.7%	3,299
Solid Waste Infrastructure		1,141	1,149	1,149	109	655	575	(81)	-14.0%	1,149
Landfill Sites		1,141	1,149	1,149	109	655	575	(81)	-14.0%	1,149
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		16,561	16,979	16,979	1,740	10,441	8,490	(1,952)	-23.0%	16,979
Community Facilities		16,561	16,979	16,979	1,740	10,441	8,490	(1,952)	-23.0%	16,979
Halls		13,993	15,166	15,166	1,442	8,650	7,583	(1,067)	-14.1%	15,166
Centres		2,568	1,814	1,814	299	1,791	907	(885)	-97.6%	1,814
Other assets		6,041	8,767	8,767	573	3,441	4,383	943	21.5%	8,767
Operational Buildings		6,041	8,767	8,767	573	3,441	4,383	943	21.5%	8,767
Municipal Offices		6,041	8,767	8,767	573	3,441	4,383	943	21.5%	8,767
Intangible Assets		2,304	5,634	5,634	-	-	2,817	2,817	100.0%	5,634
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,304	5,634	5,634	-	-	2,817	2,817	100.0%	5,634
Computer Software and Applications		2,304	5,634	5,634	-	-	2,817	2,817	100.0%	5,634
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		4,092	4,209	4,209	379	2,276	2,104	(172)	-8.2%	4,209
Furniture and Office Equipment		4,092	4,209	4,209	379	2,276	2,104	(172)	-8.2%	4,209
Machinery and Equipment		330	1,454	1,454	31	184	727	542	74.6%	1,454
Machinery and Equipment		330	1,454	1,454	31	184	727	542	74.6%	1,454
Transport Assets		2,178	4,355	4,355	208	1,248	2,178	930	42.7%	4,355
Transport Assets		2,178	4,355	4,355	208	1,248	2,178	930	42.7%	4,355
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	131,765	150,878	150,878	11,950	71,701	75,439	3,738	5.0%	150,878

The above table reflects depreciation expense for the quarter ending 31 December 2022.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2022 - MOSES KOTANE LOCAL MUNICIPALITY**

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	2021/22	Budget Year 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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		5,410	66,600	66,600	6,432	19,841	33,300	13,458	40.4%	66,600
Roads Infrastructure		5,410	56,600	56,600	6,432	19,841	28,300	8,458	29.9%	56,600
Roads		5,410	56,600	56,600	6,432	19,841	28,300	8,458	29.9%	56,600
Sanitation Infrastructure		-	10,000	10,000	-	-	5,000	5,000	100.0%	10,000
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works		-	10,000	10,000	-	-	5,000	5,000	100.0%	10,000
Markets		-	2,736	2,736	-	-	1,368	1,368	100.0%	2,736
Total Capital Expenditure on upgrading of existing	1	5,410	69,336	69,336	6,432	19,841	34,668	14,826	42.8%	69,336

The above table reflects expenditure incurred on upgrading of existing assets by assets classification for the quarter ending 31 December 2022.