

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**TABLE OF CONTENTS**

Part 1

<b>Section 1 Budget Statement.....</b>	<b>3</b>
1.1 Mayors Report.....	3
1.2 Resolution.....	3
1.3 Executive Summary.....	3
1.4 Performance against the approved budget.....	3
1.5 Capital Expenditure.....	4
1.6 Material variances from SDBIP.....	4
1.7 Remedial corrective steps.....	4
<b>Section 2: In year budget monthly statement.....</b>	<b>4-5</b>
2.1 Table C1: Monthly Budget Statement.....	6
2.2 Table C2: Financial Performance (standard classification).....	7-8
2.3 Table C3: Financial Performance (revenue & expenditure by vote).....	9
2.4 Table C4: Financial Performance (revenue & expenditure).....	10-11
2.5 Table C5: Capital Expenditure by Vote.....	12
2.6 Table C6: Financial Position.....	13
2.7 Table C7: Cash Flow.....	14
<b>Part 2: Supporting Documents .....</b>	<b>15</b>
<b>Section 3: Performance Indicators.....</b>	<b>15</b>
3.1 Supporting Table SC2.....	15
<b>Section 4: Debtor's Analysis .....</b>	<b>16</b>
4.1 Supporting Table SC3.....	16
<b>Section 5: Creditor's Analysis.....</b>	<b>16</b>
5.1 Supporting Table SC4.....	16
<b>Section 6: Investment Portfolio Analysis.....</b>	<b>17</b>
6.1 Supporting Table SC5: Investments.....	17
<b>Section 7: Allocation of grants receipts and expenditure .....</b>	<b>17</b>
7.1 Supporting Table SC6.....	18
7.2.1 Supporting Table SC7 (1).....	19

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

7.2.2 Supporting Table SC7 (2).....	20
<b>Section 8: Expenditure on councillor allowances .....</b>	<b>20</b>
8.1 Supporting Table SC8.....	20-21
<b>Section 9: Actual &amp; Revised Targets for Cash Receipts.....</b>	<b>21-22</b>
9.1 Supporting Table SC9.....	22
9.2 Supporting Table SC1.....	23
<b>Section 10: Capital Programme Performance.....</b>	<b>23</b>
10.1 Supporting Table SC12.....	23
10.2 Supporting Table SC13.....	24
10.2.1 Supporting Table SC13a.....	25
10.2.2 Supporting Table SC13b.....	25-26
10.2.3 Supporting Table SC13c.....	27-28
10.2.4 Supporting Table SC13d.....	29-30
10.2.5 Supporting Table SC13e.....	31
Section 11: Quality Certificate (separate)	

# **QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup> MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**Item No: 144/04/2023 - Financial Quarterly Report for the Quarter Ending 31<sup>st</sup>  
March 2023 (7/15/1/2/1)**

## **Reporting Flow:**

**Finance/BTO Portfolio  
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 31 March 2023.
- 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  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**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 3<sup>rd</sup> 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 31<sup>st</sup> March 2023, reflecting the actual performance against the allocated budget.

**1.4. Performance against the approved budget**

ACTUAL vs ORIGINAL BUDGET as at 31 Macrh 2023					
	2022/23 ORIGINAL BUDGET	2022/23 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,002,764,828	1,009,317,357	860,716,641	148,600,716	85%
TOTAL EXPENDITURE	1,086,050,840	1,090,325,841	740,164,811	350,161,030	68%
CAPITAL EXPENDITURE	234,539,883	248,107,191	146,106,092	102,001,099	59%

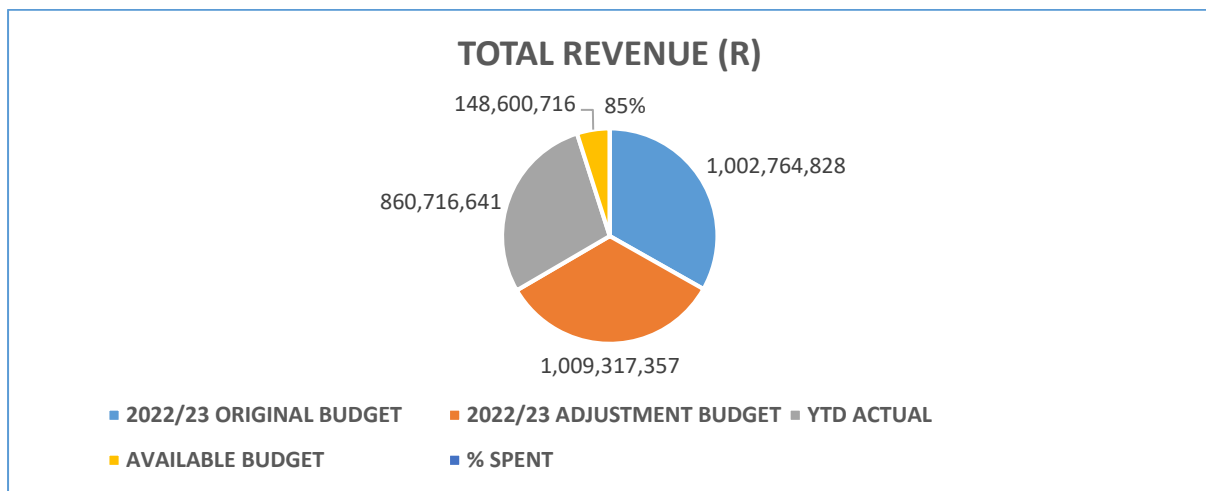
Operating revenue generated as at the reporting period amount to R860.7 million which translate to 85% when compared to the adjusted budget. Year to date expenditure for the same period amount to R740.1 million or 68% of the appropriated budget.

The capital expenditure reported for the period under review amount to R146.1 million or 59% of the adjusted budget of R248.1 million. The capital budget has increased by MIG and WSIG roll over of R10.8 million and funds have been spent

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**Operating Revenue**

INCOME						
Revenue Sources	2022/23 Budget	2022/23 Adjustment Budget	Actual	Year to date	Available	% Spent
				<b>MARCH 2023</b>		
Property Rates	124,143,338	124,143,338	2,912,376	97,699,558	26,443,780	78.70%
Service charges - water revenue	225,927,605	225,927,605	35,598,034	130,866,199	95,061,406	57.92%
Service charges - sanitation revenue	5,732,601	5,732,601	343,696	2,743,181	2,989,420	47.85%
Service charges - refuse revenue	11,557,900	11,557,900	990,550	8,937,021	2,620,879	77.32%
Interest earned - external investments	5,438,345	5,438,345	1,072,829	6,701,236	-1,262,891	123.22%
Interest earned - outstanding debtors	85,594,162	85,594,162	8,985,858	76,619,901	8,974,262	89.52%
Traffic Fines	2,000,000	2,000,000			2,000,000	0.00%
Licence Applications	2,000,000	2,000,000	89,147	89,147	1,910,853	4.46%
Transfers recognised - operational	538,131,117	544,683,646	149,191,358	534,948,338	9,735,308	99.41%
Rental of facilities and equipment	126,532	126,532	8,339	127,201	-669	100.53%
Other revenue	2,113,228	2,113,228	563,578	1,984,858	128,370	93.93%
<b>TOTAL REVENUE</b>	<b>1,002,764,828</b>	<b>1,009,317,357</b>	<b>199,755,763.19</b>	<b>860,716,641</b>	<b>148,600,716</b>	<b>85.28%</b>



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

Total revenue generated for the 3rd quarter amount to R860, 716,641 million. Revenue from Property Rates, Water, Refuse Removal, and Interest are the major sources of revenue for the Municipality.

Revenue for the third quarter equates 85%, this is 10% higher than the anticipated percentage. This is attributable to the receipts of equitable shares. Of the total revenue, 62% is received from transfers and subsidies while own revenue billing accounts for 38%.

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

Property Rates billing amount to R97, 699,558 or 78% of the budgeted amount of R124, 143, 338.

Water revenue reflects billing of 57.92% (R71, 299, 684) of the budgeted amount of R225, 927, 605. Water revenue has underperformed by 17% mainly due to inconsistent water supply.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

The low collection rate on water service has a negative impact on the cash flow of the municipality and if this trend of non-payment continues, the municipality will not be in the position to pay all the creditors within the legislated time frame. This will further have an influence on the quality of the service due lack of funds to perform routine maintenance on water infrastructure.

Revenue raised from sanitation amount to R2,743,181 or 47.85% against the budgeted amount of R5 732 601.

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. It is further noted that collection of revenue remains lower and a threat to the finances of the municipality.

Revenue from refuse is currently at 77.32% (R8,937,021) of the appropriated budget of R11 557 900.

Major revenue variances against the budget are as follows;

- Traffic Fines: A journal must be processed in order to update the billing for traffic fines.
- Licences and Permits: A journal must be passed in order to update the revenue generated from licences and permits.

The table below reflects conditional grants performance against the budget and the amount received to date;

<b>GRANT PERFORMANCE</b>					
<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>RECEIVED</b>	<b>CONDITIONS SPEND</b>	<b>% Budget</b>	<b>% Received</b>
EQUITABLE SHARE	528 602 000	527 986 000	376 763 633	71%	71%
MIG CAPITAL PROJECTS	166 764 882	148 630 882	107 612 647	65%	72%
MIG ROLLOVER PROJECTS	8 438 910	8 438 910	8 438 910	100%	100%
WSIG CAPITAL PROJECTS	65 000 000	59 125 000	27 651 136	43%	47%
WSIG ROLLOVER PROJECTS	2 403 400	2 403 400	2 403 400	100%	100%
FMG GRANT	1 950 000	1 950 000	1 643 753	84%	84%
EPWP	1 652 000	1 157 000	1 221 402	74%	106%
PMU	5 202 118	5 202 118	3 464 091	67%	67%
LIBRARY	2 169 529	2 169 529	502 184	23%	23%
EEDMS	5 000 000	4 000 000	-	-	-
	<b>787 182 838,65</b>	<b>761 062 838,65</b>	<b>529 701 155,47</b>	<b>67%</b>	<b>70%</b>

The percentage calculation is based on the Grants as per DORA as well as the Grants received.

The Amount of R527, 986, 000 has been received for Equitable Shares and (R376 763 633) 71% was spent.

Amount of R59, 125,000 has been received for WSIG projects and the expenditure to date amounts to R27, 651, 136 (43%).

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY

Amount of R148, 630,882 has been received for MIG projects and the expenditure to date amounts to R107, 612, 647.

Amount of R1, 950, 000 has been received for FMG Grants and the expenditure to date amounts to R1, 643,753 which represents a total percentage payment of 84%.

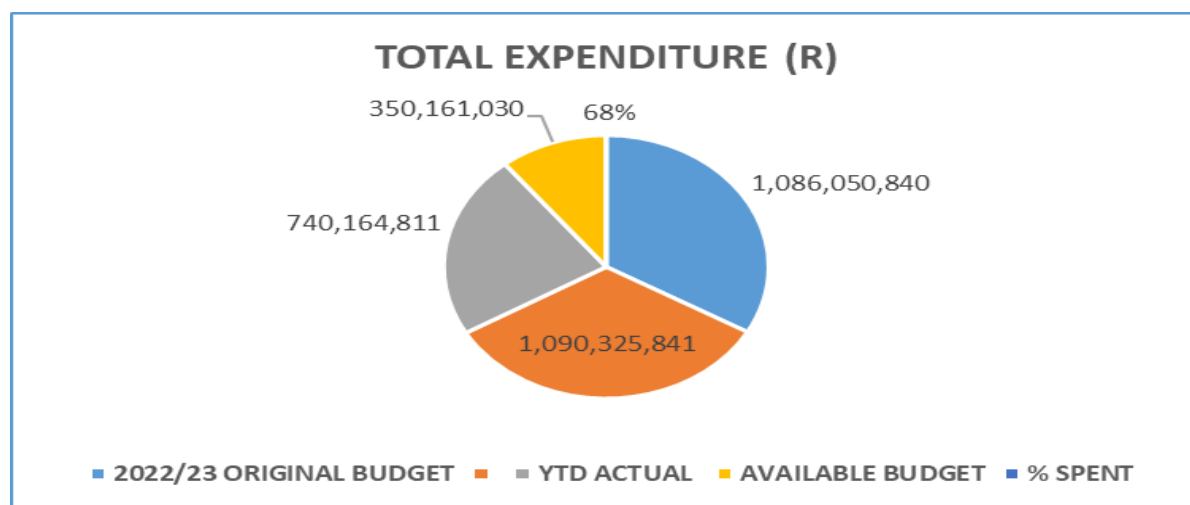
Amount of R1, 157, 000 has been received for EPWP and the expenditure to date amounts to R1, 157, 000 which represents a total percentage payment of 74%.

Amount of R2, 169, 527 has been received for Library grant for the current financial year and the expenditure to date amounts to R502, 184 which represents a total percentage payment of 23% of the total Adjustment budgeted amount R2, 169,527.

Amount of R5, 202, 118 has been received for PMU and the expenditure to date amounts to R3, 464, 091 which represents a total percentage payment of 67%.

### Operating Expenditure

OPERATING EXPENDITURE						
Expenditure Item	2022/23 Budget	2022/23 Adjustment Budget	Actual	Year to date	Available	% Spent
			MARCH 2023			
Employee Related Cost and Allowance of Councillors	302,173,219	302,931,695	12,535,253	215,911,486	87,020,210	71.27%
Contracted Services	127,587,252	132,698,635	13,232,893	105,140,217	27,558,418	79.23%
Operational Cost	70,047,642	67,191,529	8,332,467	58,345,547	8,845,982	86.83%
Inventory	109,720,000	109,720,000	65,108,083	120,155,627	-10,435,627	109.51%
Bulk Purchases Electricity	20,000,000	21,261,255	2,750,889	23,566,901	-2,305,646	110.84%
Interest on External Loans	3,687,184	3,687,184	530,662	1,301,795	2,385,389	35.31%
Operating Leases	25,000,000	25,000,000	-879,910	2,862,436	22,137,564	11.45%
Bad Debts Written Off	276,957,149	276,957,149	21,981,314	114,373,471	162,583,678	41.30%
Depreciation	150,878,394	150,878,394	12,630,126	98,507,332	52,371,062	65.29%
<b>TOTAL EXPENDITURE</b>	<b>1,086,050,840</b>	<b>1,090,325,841</b>	<b>136,221,777</b>	<b>740,164,811</b>	<b>350,161,030</b>	<b>67.88%</b>



## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY

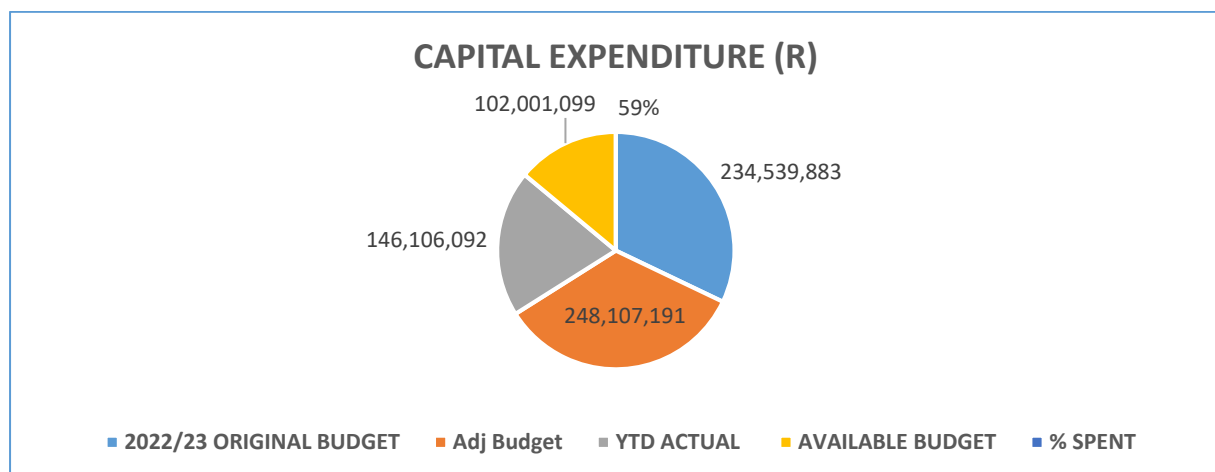
The year to expenditure as at the end of the 3rd quarter amount to 68% (R740,164,811) of the total operating expenditure budget of R1,090,325,841. The incurred expenditure is 7% below the anticipated percentage of 75% by the end of the second quarter. The underspending occurred as a result of underperformance on provision of bad debts.

The provision of bad debts is a non-cash item and does not have impact on the cash flow of the municipality. It however gives an indication that the municipality is not performing as expected on revenue collection, the higher the provision, the lower the collection rate.

### 1.5. Capital Expenditure

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

CAPITAL EXPENDITURE					
ACTUAL vs ORIGINAL BUDGET as at 31st March 2023					
	2022/23 ORIGINAL BUDGET	Adj Budget	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
CAPITAL EXPENDITURE	234,539,883	248,107,191	146,106,092	102,001,099	59%



Capital expenditure for the reporting period amounts to R146.1 million. The expenditure translates to 59% of the allocated budget of R248.1. The capital expenditure is mainly funded from MIG and WSIG grants for the current financial year. Roll over spending for the current year amount to R10.8 million which is included in the total capital expenditure.

### 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 are utilised as an early warning system and corrective measures are taken to curb non-compliance.



## **QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

### **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 MARCH 2023 - 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 March 2023. 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 - M09 March

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	130,570	124,143	124,143	2,912	97,700	93,107	4,592	5%	124,143
Service charges	216,019	243,218	243,218	36,932	142,546	182,414	(39,867)	-22%	243,218
Investment revenue	2,479	5,438	5,438	1,073	6,701	4,079	2,622	64%	5,438
Transfers and subsidies	485,293	538,131	544,684	149,191	534,948	406,219	128,729	32%	544,684
Other own revenue	93,938	89,834	89,834	9,558	78,732	46,816	31,916	68%	89,834
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>928,299</b>	<b>1,000,765</b>	<b>1,007,317</b>	<b>199,667</b>	<b>860,628</b>	<b>732,635</b>	<b>127,993</b>	<b>17%</b>	<b>1,007,317</b>
Employee costs	270,066	275,251	276,009	10,437	196,341	206,743	(10,402)	-5%	276,009
Remuneration of Councillors	25,344	26,922	26,922	2,099	19,570	20,192	(621)	-3%	26,922
Depreciation & asset impairment	131,765	150,878	150,878	12,630	98,507	113,159	(14,652)	-13%	150,878
Finance charges	4,036	3,687	3,687	531	1,302	2,765	(1,464)	-53%	3,687
Inventory consumed and bulk purchases	142,736	129,720	130,981	67,859	143,723	97,795	45,928	47%	130,981
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	230,743	222,635	224,890	20,685	166,348	167,879	(1,530)	-1%	224,890
<b>Total Expenditure</b>	<b>804,689</b>	<b>809,094</b>	<b>813,369</b>	<b>114,240</b>	<b>625,791</b>	<b>608,532</b>	<b>17,259</b>	<b>3%</b>	<b>813,369</b>
<b>Surplus/(Deficit)</b>	<b>123,610</b>	<b>191,671</b>	<b>193,949</b>	<b>85,426</b>	<b>234,836</b>	<b>124,103</b>	<b>110,734</b>	<b>89%</b>	<b>193,949</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	200,190	231,040	242,529	-	122,099	177,876	###	-31%	242,529
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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>324,783</b>	<b>422,711</b>	<b>436,478</b>	<b>85,426</b>	<b>356,936</b>	<b>301,979</b>	<b>54,957</b>	<b>18%</b>	<b>436,478</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>324,783</b>	<b>422,711</b>	<b>436,478</b>	<b>85,426</b>	<b>356,936</b>	<b>301,979</b>	<b>54,957</b>	<b>18%</b>	<b>436,478</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>12,373</b>	<b>234,540</b>	<b>248,107</b>	<b>24,580</b>	<b>127,800</b>	<b>181,332</b>	<b>(53,532)</b>	<b>-30%</b>	<b>248,107</b>
Capital transfers recognised	12,186	231,040	242,607	24,580	127,291	177,907	(50,616)	-28%	242,607
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	188	3,500	5,500	-	509	3,425	(2,916)	-85%	5,500
<b>Total sources of capital funds</b>	<b>12,373</b>	<b>234,540</b>	<b>248,107</b>	<b>24,580</b>	<b>127,800</b>	<b>181,332</b>	<b>(53,532)</b>	<b>-30%</b>	<b>248,107</b>
<b>Financial position</b>									
Total current assets	282,913	(288,809)	(288,809)	-	573,319	-	-	-	(288,809)
Total non current assets	3,117,339	3,507,327	3,520,894	-	3,156,731	-	-	-	3,520,894
Total current liabilities	354,296	280,117	280,117	-	432,536	-	-	-	280,117
Total non current liabilities	34,703	36,813	36,813	-	44,240	-	-	-	36,813
Community wealth/Equity	<b>2,972,819</b>	<b>2,753,833</b>	<b>2,753,634</b>	-	<b>3,284,769</b>	-	-	-	<b>2,753,634</b>
<b>Cash flows</b>									
Net cash from (used) operating	497,631	255,702	255,702	466,249	(163,104)	191,776	354,881	185%	255,702
Net cash from (used) investing	(12,373)	(234,540)	(234,540)	(24,193)	(127,413)	(175,905)	(48,492)	28%	(234,540)
Net cash from (used) financing	(5,045)	(15,000)	(15,000)	(207)	(3,072)	(11,250)	(8,178)	73%	(15,000)
<b>Cash/cash equivalents at the month/year end</b>	<b>541,809</b>	<b>103,606</b>	<b>103,606</b>	<b>-</b>	<b>(256,709)</b>	<b>102,065</b>	<b>358,775</b>	<b>352%</b>	<b>43,042</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	81,282	40,027	42,298	37,232	37,164	30,936	178,084	#####	2,036,175
<b>Creditors Age Analysis</b>									
Total Creditors	2,623	825	251	4,895	-	-	-	-	8,594

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**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) - M09 March**

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>477,898</b>	<b>513,861</b>	<b>513,244</b>	<b>162,693</b>	<b>478,251</b>	<b>385,149</b>	<b>93,103</b>	<b>24%</b>	<b>513,244</b>
Executive and council		5,699	20,422	20,422	15,910	21,015	15,316	5,699	37%	20,422
Finance and administration		472,198	493,439	492,822	146,783	457,236	369,832	87,404	24%	492,822
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>31,609</b>	<b>19,046</b>	<b>27,216</b>	<b>129</b>	<b>521</b>	<b>17,553</b>	<b>(17,031)</b>	<b>-97%</b>	<b>27,216</b>
Community and social services		11,817	2,736	3,521	40	432	2,366	(1,934)	-82%	3,521
Sport and recreation		16,054	12,310	19,695	-	-	12,187	(12,187)	-100%	19,695
Public safety		3,738	4,000	4,000	89	89	3,000	(2,911)	-97%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>61,218</b>	<b>62,627</b>	<b>59,460</b>	<b>1</b>	<b>3,132</b>	<b>45,703</b>	<b>(42,572)</b>	<b>-93%</b>	<b>59,460</b>
Planning and development		4,576	6,027	6,027	1	3,132	4,520	(1,389)	-31%	6,027
Road transport		56,642	56,600	53,432	-	-	41,183	(41,183)	-100%	53,432
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>561,178</b>	<b>638,270</b>	<b>651,927</b>	<b>36,932</b>	<b>500,912</b>	<b>484,165</b>	<b>16,747</b>	<b>3%</b>	<b>651,927</b>
Energy sources		18,676	12,919	22,676	-	104,747	13,592	91,155	671%	22,676
Water management		423,012	476,828	487,078	35,598	280,559	361,721	(81,162)	-22%	487,078
Waste water management		34,691	52,499	49,226	344	25,279	38,065	(12,786)	-34%	49,226
Waste management		84,798	96,024	92,948	991	90,327	70,788	19,539	28%	92,948
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1,131,902</b>	<b>1,233,805</b>	<b>1,251,847</b>	<b>199,756</b>	<b>982,816</b>	<b>932,570</b>	<b>50,246</b>	<b>5%</b>	<b>1,251,847</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>351,109</b>	<b>307,189</b>	<b>293,258</b>	<b>4,336</b>	<b>179,634</b>	<b>224,820</b>	<b>(45,186)</b>	<b>-20%</b>	<b>293,258</b>
Executive and council		80,699	95,323	93,392	(1,452)	55,659	70,720	(15,061)	-21%	93,392
Finance and administration		266,897	208,494	196,494	5,339	120,493	151,571	(31,078)	-21%	196,494
Internal audit		3,513	3,372	3,372	449	3,482	2,529	953	38%	3,372
<i><b>Community and public safety</b></i>		<b>107,523</b>	<b>108,615</b>	<b>111,284</b>	<b>11,030</b>	<b>91,250</b>	<b>82,529</b>	<b>8,720</b>	<b>11%</b>	<b>111,284</b>
Community and social services		24,763	30,245	32,914	2,217	18,237	23,752	(5,515)	-23%	32,914
Sport and recreation		49,257	46,036	46,036	5,619	45,605	34,527	11,078	32%	46,036
Public safety		33,503	32,334	32,334	3,194	27,407	24,250	3,157	13%	32,334
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>74,657</b>	<b>93,832</b>	<b>93,107</b>	<b>6,546</b>	<b>50,918</b>	<b>70,085</b>	<b>(19,166)</b>	<b>-27%</b>	<b>93,107</b>
Planning and development		19,928	23,817	23,092	1,683	14,982	17,573	(2,591)	-15%	23,092
Road transport		54,729	70,015	70,015	4,863	35,936	52,511	(16,575)	-32%	70,015
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>589,760</b>	<b>573,609</b>	<b>589,870</b>	<b>114,057</b>	<b>416,257</b>	<b>436,711</b>	<b>(20,454)</b>	<b>-5%</b>	<b>589,870</b>
Energy sources		31,229	29,247	35,508	3,378	30,095	24,440	5,656	23%	35,508
Water management		462,253	462,074	472,074	103,392	332,340	350,556	(18,216)	-5%	472,074
Waste water management		38,649	24,596	24,596	1,705	16,826	18,447	(1,621)	-9%	24,596
Waste management		57,630	57,692	57,692	5,582	36,995	43,269	(6,274)	-14%	57,692
<i><b>Other</b></i>		<b>2,645</b>	<b>2,806</b>	<b>2,806</b>	<b>252</b>	<b>2,106</b>	<b>2,104</b>	<b>2</b>	<b>0%</b>	<b>2,806</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1,125,694</b>	<b>1,086,051</b>	<b>1,090,326</b>	<b>136,222</b>	<b>740,165</b>	<b>816,250</b>	<b>(76,085)</b>	<b>-9%</b>	<b>1,090,326</b>
<b>Surplus/ (Deficit) for the year</b>		<b>6,208</b>	<b>147,754</b>	<b>161,521</b>	<b>63,534</b>	<b>242,652</b>	<b>116,320</b>	<b>126,331</b>	<b>109%</b>	<b>161,521</b>

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - 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) - M09 March

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Municipal Council	1	5,699	20,422	20,422	15,910	21,015	15,316	5,699	37.2%	20,422
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		470,779	492,839	492,222	146,783	456,848	369,382	87,465	23.7%	492,222
Vote 04 - Corporate Services		1,420	600	600	-	388	450	(62)	-13.7%	600
Vote 05 - Community Services		116,407	115,071	120,163	1,120	90,848	88,340	2,508	2.8%	120,163
Vote 06 - Planning & Development		72	100	100	1	41	75	(34)	-45.0%	100
Vote 07 - Infrastructure & Technical Services		537,526	604,773	618,339	35,942	413,676	459,006	(45,330)	-9.9%	618,339
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1,131,902</b>	<b>1,233,805</b>	<b>1,251,847</b>	<b>199,756</b>	<b>982,816</b>	<b>932,570</b>	<b>50,246</b>	<b>5.4%</b>	<b>1,251,847</b>
<b>Expenditure by Vote</b>										
Vote 01 - Municipal Council	1	66,544	83,217	81,286	(2,445)	45,893	61,640	(15,747)	-25.5%	81,286
Vote 02 - Office Of The Accounting Officer		22,275	19,856	19,856	1,830	16,943	14,892	2,050	13.8%	19,856
Vote 03 - Budget And Treasury Office		169,825	91,576	91,576	(2,213)	51,250	68,682	(17,432)	-25.4%	91,576
Vote 04 - Corporate Services		77,574	75,860	73,860	6,971	52,532	56,096	(3,564)	-6.4%	73,860
Vote 05 - Community Services		176,480	198,251	190,921	16,412	138,107	145,757	(7,650)	-5.2%	190,921
Vote 06 - Planning & Development		18,408	21,413	21,413	1,721	14,455	16,060	(1,605)	-10.0%	21,413
Vote 07 - Infrastructure & Technical Services		594,587	595,877	611,414	113,945	420,986	453,123	(32,137)	-7.1%	611,414
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1,125,694</b>	<b>1,086,051</b>	<b>1,090,326</b>	<b>136,222</b>	<b>740,165</b>	<b>816,250</b>	<b>(76,085)</b>	<b>-9.3%</b>	<b>1,090,326</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>6,208</b>	<b>147,754</b>	<b>161,521</b>	<b>63,534</b>	<b>242,652</b>	<b>116,320</b>	<b>126,331</b>	<b>108.6%</b>	<b>161,521</b>

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - 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) - M09 March**

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		130,570	124,143	124,143	2,912	97,700	93,107	4,592	5%	124,143
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		199,384	225,928	225,928	35,598	130,866	169,446	(38,579)	-23%	225,928
Service charges - sanitation revenue		5,259	5,733	5,733	344	2,743	4,299	(1,556)	-36%	5,733
Service charges - refuse revenue		11,376	11,558	11,558	991	8,937	8,668	269	3%	11,558
Rental of facilities and equipment		234	127	127	8	127	95	32	34%	127
Interest earned - external investments		2,479	5,438	5,438	1,073	6,701	4,079	2,622	64%	5,438
Interest earned - outstanding debtors		84,934	85,594	85,594	8,986	76,620	43,636	32,984	76%	85,594
Dividends received		3,187	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,308	2,000	2,000	-	-	1,500	(1,500)	-100%	2,000
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		485,293	538,131	544,684	149,191	534,948	406,219	128,729	32%	544,684
Other revenue		1,586	2,113	2,113	564	1,985	1,585	400	25%	2,113
Gains		2,688	-	-	-	0	-	0	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>928,299</b>	<b>1,000,765</b>	<b>1,007,317</b>	<b>199,667</b>	<b>860,628</b>	<b>732,635</b>	<b>127,993</b>	<b>17%</b>	<b>1,007,317</b>
<b>Expenditure By Type</b>										
Employee related costs		270,066	275,251	276,009	10,437	196,341	206,743	(10,402)	-5%	276,009
Remuneration of councillors		25,344	26,922	26,922	2,099	19,570	20,192	(621)	-3%	26,922
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		131,765	150,878	150,878	12,630	98,507	113,159	(14,652)	-13%	150,878
Finance charges		4,036	3,687	3,687	531	1,302	2,765	(1,464)	-53%	3,687
Bulk purchases - electricity		20,890	20,000	21,261	2,751	23,567	15,505	8,062	52%	21,261
Inventory consumed		121,846	109,720	109,720	65,108	120,156	82,290	37,866	46%	109,720
Contracted services		125,412	127,587	132,699	13,233	105,140	97,735	7,405	8%	132,699
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		88,805	95,048	92,192	7,453	61,208	70,144	(8,936)	-13%	92,192
Losses		16,526	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>804,689</b>	<b>809,094</b>	<b>813,369</b>	<b>114,240</b>	<b>625,791</b>	<b>608,532</b>	<b>17,259</b>	<b>3%</b>	<b>813,369</b>
<b>Surplus/(Deficit)</b>		<b>123,610</b>	<b>191,671</b>	<b>193,949</b>	<b>85,426</b>	<b>234,836</b>	<b>124,103</b>	<b>110,734</b>	<b>0</b>	<b>193,949</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		200,190	231,040	242,529	-	122,099	177,876	(55,776)	(0)	242,529
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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>324,783</b>	<b>422,711</b>	<b>436,478</b>	<b>85,426</b>	<b>356,936</b>	<b>301,979</b>			<b>436,478</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>324,783</b>	<b>422,711</b>	<b>436,478</b>	<b>85,426</b>	<b>356,936</b>	<b>301,979</b>			<b>436,478</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>324,783</b>	<b>422,711</b>	<b>436,478</b>	<b>85,426</b>	<b>356,936</b>	<b>301,979</b>			<b>436,478</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>324,783</b>	<b>422,711</b>	<b>436,478</b>	<b>85,426</b>	<b>356,936</b>	<b>301,979</b>			<b>436,478</b>

**Revenue**

- Year to date operating revenue comprises of own revenue and grants at 46% and 54% respectively. The municipality depends on government grants to fund its daily expenses.
- A total of R199.7 million was generated for the reporting month, resulting to a year to date revenue of R860.7 million.
- Revenue derived from property rates and service charges amount to R240.2 million. Revenue collection from the household customers remains a challenge due to inconsistent water supply in Mogwase area.

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY

### Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R740.1 million, translating to year to date spending of 68% against 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

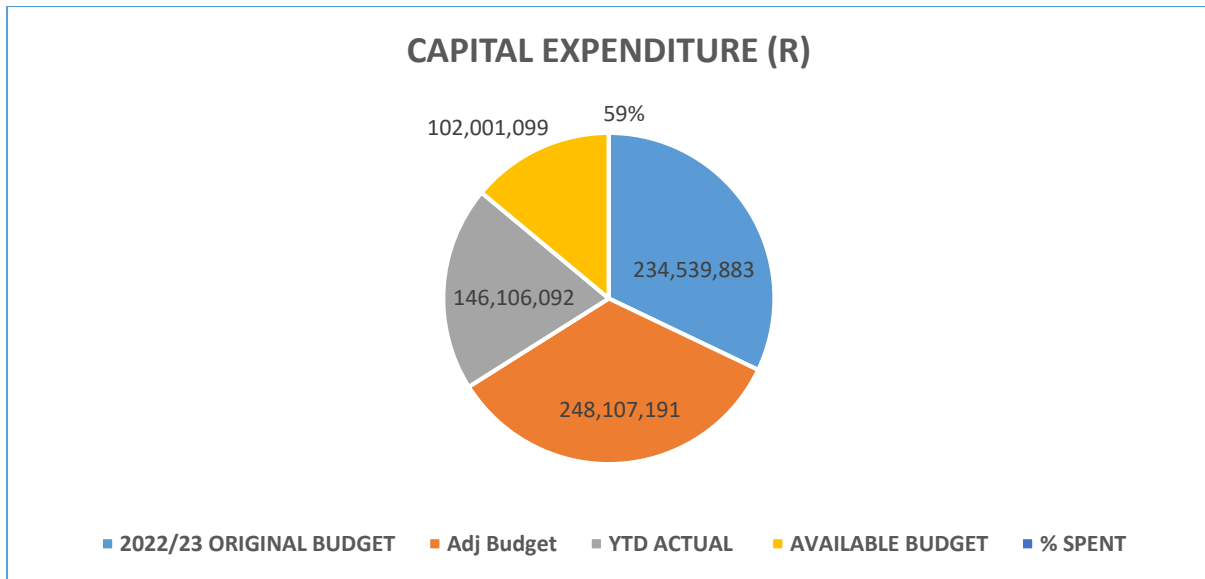
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06  
December

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
<b>R thousands</b>	1									
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		188	2,000	4,000	-	-	2,300	(2,300)	-100%	4,000
Executive and council										
Finance and administration		188	2,000	4,000	-	-	2,300	(2,300)	-100%	4,000
Internal audit										
<b>Community and public safety</b>		(0)	13,310	20,695	40	12,326	12,937	(611)	-5%	20,695
Community and social services		(0)	-	-	-	-	-	-		-
Sport and recreation		-	12,310	19,695	40	12,326	12,187	139	1%	19,695
Public safety		-	1,000	1,000	-	-	750	(750)	-100%	1,000
Housing										
Health										
<b>Economic and environmental services</b>		5,410	59,336	54,784	4,571	32,146	42,681	(10,535)	-25%	54,784
Planning and development		-	2,736	1,352	-	1,175	1,498	(323)	-22%	1,352
Road transport		5,410	56,600	53,432	4,571	30,971	41,183	(10,212)	-25%	53,432
Environmental protection										
<b>Trading services</b>		6,775	159,894	168,628	19,968	83,328	123,414	(40,086)	-32%	168,628
Energy sources		(0)	12,919	17,676	791	9,502	11,592	(2,090)	-18%	17,676
Water management		10,426	119,668	129,995	18,522	58,624	93,882	(35,258)	-38%	129,995
Waste water management		0	24,230	20,958	655	15,202	16,864	(1,662)	-10%	20,958
Waste management		(3,650)	3,077	-	-	-	1,077	(1,077)	-100%	-
<b>Other</b>										
<b>Total Capital Expenditure - Functional Classification</b>	3	12,373	234,540	248,107	24,580	127,800	181,332	(53,532)	-30%	248,107
<b>Funded by:</b>										
National Government		9,259	231,040	242,607	24,580	127,291	177,907	(50,616)	-28%	242,607
Provincial Government		2,927	-	-	-	-	-	-		-
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		12,186	231,040	242,607	24,580	127,291	177,907	(50,616)	-28%	242,607
<b>Borrowing</b>	6									
<b>Internally generated funds</b>		188	3,500	5,500	-	509	3,425	(2,916)	-85%	5,500
<b>Total Capital Funding</b>		12,373	234,540	248,107	24,580	127,800	181,332	(53,532)	-30%	248,107

Year to date capital acquisition amount to R127.8 million or 52% when compared to the allocated budget. Expenditure was mainly incurred on trading services (water, refuse, sanitation and electricity), roads and community assets. It must be noted that the above spending is VAT exclusive, total capital expenditure amount to R146 million which equates 59% of the adjusted budget.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**Graphical Illustration of capital expenditure against the approved budget**



**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**2.6 Table C6 Financial Position**

**NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M09 March**

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		562,686	(474,428)	(474,428)	12,527	(474,428)
Call investment deposits		(525,805)	58,805	58,805	228,040	58,805
Consumer debtors		121,515	112,737	112,737	194,158	112,737
Other debtors		110,258	5,150	5,150	121,029	5,150
Current portion of long-term receivables						
Inv entory		14,260	8,927	8,927	17,567	8,927
<b>Total current assets</b>		<b>282,913</b>	<b>(288,809)</b>	<b>(288,809)</b>	<b>573,319</b>	<b>(288,809)</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Inv estments		-	-	-	-	-
Inv estment property		150,684	154,834	154,834	150,684	154,834
Inv estments in Associate						
Property, plant and equipment		2,953,246	3,340,001	3,351,568	2,994,316	3,351,568
Biological						
Intangible		13,394	12,478	14,478	11,717	14,478
Other non-current assets		14	14	14	14	14
<b>Total non current assets</b>		<b>3,117,339</b>	<b>3,507,327</b>	<b>3,520,894</b>	<b>3,156,731</b>	<b>3,520,894</b>
<b>TOTAL ASSETS</b>		<b>3,400,252</b>	<b>3,218,517</b>	<b>3,232,085</b>	<b>3,730,051</b>	<b>3,232,085</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		14,629	25,864	25,864	11,557	25,864
Consumer deposits		1,070	-	-	1,075	-
Trade and other payables		291,819	210,667	210,667	383,550	210,667
Provisions		46,777	43,585	43,585	36,354	43,585
<b>Total current liabilities</b>		<b>354,296</b>	<b>280,117</b>	<b>280,117</b>	<b>432,536</b>	<b>280,117</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	9,087	-
Provisions		34,703	36,813	36,813	35,153	36,813
<b>Total non current liabilities</b>		<b>34,703</b>	<b>36,813</b>	<b>36,813</b>	<b>44,240</b>	<b>36,813</b>
<b>TOTAL LIABILITIES</b>		<b>388,999</b>	<b>316,930</b>	<b>316,930</b>	<b>476,776</b>	<b>316,930</b>
<b>NET ASSETS</b>	2	<b>3,011,253</b>	<b>2,901,587</b>	<b>2,915,154</b>	<b>3,253,274</b>	<b>2,915,154</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2,972,819	2,753,833	2,753,634	3,284,769	2,753,634
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2,972,819</b>	<b>2,753,833</b>	<b>2,753,634</b>	<b>3,284,769</b>	<b>2,753,634</b>

Due to challenges reported on the cash flow, statement of financial position could not balance. Investment bank as at the end of March 2023 amounted to R228 million as disclosed above.



## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY

### 2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		69,500	64,555	64,555	4,251	71,166	48,416	22,751	47%	64,555
Service charges		110,905	69,779	69,779	13,666	132,793	52,334	80,458	154%	69,779
Other revenue		239,351	6,040	6,040	149,978	410,690	4,530	406,160	8966%	6,040
Transfers and Subsidies - Operational		7,743	538,131	538,131	159,862	163,055	403,598	(240,543)	-60%	538,131
Transfers and Subsidies - Capital		195,801	231,040	231,040	30,070	207,273	173,280	33,993	20%	231,040
Interest		2,479	4,372	4,372	1,073	6,701	3,279	3,422	104%	4,372
Dividends		3,187	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(131,335)	(658,215)	(658,215)	107,350	(1,154,782)	(493,661)	661,121	-134%	(658,215)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>497,631</b>	<b>255,702</b>	<b>255,702</b>	<b>466,249</b>	<b>(163,104)</b>	<b>191,776</b>	<b>354,881</b>	<b>185%</b>	<b>255,702</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	387	387	-	387	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(12,373)	(234,540)	(234,540)	(24,580)	(127,800)	(175,905)	(48,105)	27%	(234,540)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(12,373)</b>	<b>(234,540)</b>	<b>(234,540)</b>	<b>(24,193)</b>	<b>(127,413)</b>	<b>(175,905)</b>	<b>(48,492)</b>	<b>28%</b>	<b>(234,540)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(5,045)	(15,000)	(15,000)	(207)	(3,072)	(11,250)	(8,178)	73%	(15,000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5,045)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(207)</b>	<b>(3,072)</b>	<b>(11,250)</b>	<b>(8,178)</b>	<b>73%</b>	<b>(15,000)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>480,212</b>	<b>6,162</b>	<b>6,162</b>	<b>441,849</b>	<b>(293,590)</b>	<b>4,621</b>			<b>6,162</b>
Cash/cash equivalents at beginning:		61,597	97,444	97,444	103,637	36,880	97,444			36,880
Cash/cash equivalents at month/year end:		541,809	103,606	103,606		(256,709)	102,065			43,042

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 MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY

## Part 2: Supporting Documents

### Section 3 - Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.1%	19.1%	19.0%	0.2%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.3%	8.6%	8.6%	12.3%	8.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	79.9%	-103.1%	-103.1%	132.5%	-103.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.4%	-148.4%	-148.4%	55.6%	-148.4%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		25.0%	11.8%	11.7%	36.6%	11.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	27.5%	27.4%	22.8%	27.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.9%	5.4%	5.7%	5.2%	5.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.6%	15.4%	15.3%	0.2%	3.0%
<b><u>IDP regulation financial viability indicators</u></b>							
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 MARCH 2023 - 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 - M09 March

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	39,007	19,750	22,407	19,945	20,267	14,522	87,098	753,785	976,782	895,617	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	20,580	9,570	9,465	7,053	6,711	6,374	36,050	322,369	418,173	378,557	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	770	352	368	362	356	357	2,213	11,537	16,316	14,825	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,248	1,119	1,121	1,117	1,119	1,122	6,703	82,397	96,945	92,457	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	17,711	8,732	8,519	8,364	8,303	8,171	44,904	386,159	490,862	455,901	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	965	502	418	391	408	389	1,117	32,906	37,097	35,212	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>81,282</b>	<b>40,027</b>	<b>42,298</b>	<b>37,232</b>	<b>37,164</b>	<b>30,936</b>	<b>178,084</b>	<b>1,589,153</b>	<b>2,036,175</b>	<b>1,872,589</b>	-	-
<b>2021/22 - totals only</b>		<b>82707976</b>	<b>45519464</b>	<b>41802584</b>	<b>37126262</b>	<b>37654673</b>	<b>39706585</b>	<b>#####</b>	<b>#####</b>	<b>1,766,947</b>	<b>1,596,917</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	13,310	6,325	6,316	6,372	6,412	5,968	34,825	236,628	316,155	290,204	-	-
Commercial	2300	25,965	13,210	14,808	10,727	10,036	3,962	20,373	238,139	337,219	283,236	-	-
Households	2400	41,045	19,990	20,757	19,743	20,616	121,774	1,108,356	1,372,596	1,290,803	1,290,803	-	-
Other	2500	961	501	417	390	403	389	1,113	6,030	10,205	8,325	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>81,282</b>	<b>40,027</b>	<b>42,298</b>	<b>37,232</b>	<b>37,164</b>	<b>30,936</b>	<b>178,084</b>	<b>1,589,153</b>	<b>2,036,175</b>	<b>1,872,589</b>	-	-

### 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 R2 billion. Of the total balance, 78% is older than a year, 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 - M09 March

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			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,623	825	251	4,895	-	-	-	-	8,594	3,401	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>2,623</b>	<b>825</b>	<b>251</b>	<b>4,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,594</b>	<b>3,401</b>	

The creditors balance for October amount to R8.5 million of which R2.6 million 31% is current (30 days). Total outstanding amount is payable to trade creditors.

## Section 6 - Investment Portfolio Analysis

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

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY

### 6.1 Table SC5: Investments and Borrowing Analysis

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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
		Yrs/Months												
R thousands														
Municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									-		-	-	-

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 R228 million as at 31 March 2023.

INVESTMENTS MOSES KOTANE 2022/2023							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2022	CHARGES		CAPITALIZED		31/03/2023
228810957(002)	CALL MKLM MAIN STANDARD BANK	982,552.80	0.00	511,830,000.00	4,044,166.45	383,114,812.00	133,741,907.25
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	153,833,000.00	1,182,897.66	109,490,474.00	57,776,144.19
228810957(003)	CALL WSIG GRANT	5,317,732.00		59,125,000.00	874,552.14	29,399,525.00	35,917,759.14
228810957(001)	CALL FLEET	170,264.85	0.00	0.00	7,856.76	0.00	178,121.61
<b>BALANCE</b>		<b>19,145,280.15</b>		<b>724,788,000.00</b>	<b>6,109,473.01</b>	<b>522,004,811.00</b>	<b>228,039,687.45</b>

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - 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 - M09 March

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		484,853	538,131	542,514	149,153	534,548	405,352	129,197	31.9%	542,514
Energy Efficiency and Demand Side Management Grant		-	-	5,000	-	-	2,000	(2,000)	-100.0%	5,000
Equitable Share		476,801	528,602	527,985	148,008	528,593	396,205	132,388	33.4%	527,985
Expanded Public Works Programme Integrated Grant		1,699	1,652	1,652	116	1,221	1,239	(18)	-1.4%	1,652
Local Government Financial Management Grant		1,849	1,950	1,950	1,028	1,644	1,463	181	12.4%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4,504	5,927	5,927	-	3,090	4,445	(1,355)	-30.5%	5,927
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		440	-	2,170	39	400	868	(468)	-53.9%	2,170
Capacity Building and Other Grants		440	-	2,170	39	400	868	(468)	-53.9%	2,170
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	485,293	538,131	544,684	149,191	534,948	406,219	128,729	31.7%	544,684
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		190,577	231,040	242,529	-	122,099	177,876	(55,776)	-31.4%	242,529
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		146,774	166,040	175,126	-	104,747	128,164	(23,417)	-18.3%	175,126
Water Services Infrastructure Grant		43,802	65,000	67,403	-	17,352	49,711	(32,359)	-65.1%	67,403
<b>Provincial Government:</b>		9,613	-	-	-	-	-	-	-	-
Infrastructure Grant		9,613	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		983	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		983	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	201,173	231,040	242,529	-	122,099	177,876	(55,776)	-31.4%	242,529
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	686,466	769,171	787,213	149,191	657,048	584,095	72,953	12.5%	787,213

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

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
January									-
February		58,773,000.00							58,773,000.00
March	148,009,000.00	22,557,000.00			19,125,000.00				189,691,000.00
April									-
May									-
June									-
	527,986,000.00	162,271,909.59	607,724.54	1,950,898.34	61,528,399.68	1,165,825.92	2,589,274.00	4,000,000.00	762,100,032.07

Grants Received from July – March 2023 are as follows;

1. Equitable shares – R527 986 000.
2. Municipal Infrastructure Grant – R153 833 000.
3. Water Service Infrastructure Grant R59 125 000.
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 - M09 March

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		116,859	4,033	9,002	166	1,970	5,012	(3,042)	-60.7%	9,002
Energy Efficiency and Demand Side Management Grant		-	-	5,000	-	-	2,000	(2,000)	-100.0%	5,000
Equitable Share		113,420	500	500	-	-	375	(375)	-100.0%	500
Expanded Public Works Programme Integrated Grant		1,699	1,583	1,552	116	1,199	1,175	24	2.0%	1,552
Local Government Financial Management Grant		1,740	1,950	1,950	49	771	1,463	(691)	-47.3%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>North West Provincial Arts and Culture Council</i>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>116,859</b>	<b>4,033</b>	<b>9,002</b>	<b>166</b>	<b>1,970</b>	<b>5,012</b>	<b>(3,042)</b>	<b>-60.7%</b>	<b>9,002</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		9,259	231,040	242,607	24,580	127,291	177,907	(50,616)	-28.5%	242,607
Municipal Infrastructure Grant		8,625	164,540	175,204	13,010	100,669	127,671	(27,002)	-21.1%	175,204
Water Services Infrastructure Grant		633	66,500	67,403	11,570	26,622	50,236	(23,615)	-47.0%	67,403
<b>Provincial Government:</b>		2,927	-	-	-	-	-	-	-	-
Infrastructure Grant		2,927	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>12,186</b>	<b>231,040</b>	<b>242,607</b>	<b>24,580</b>	<b>127,291</b>	<b>177,907</b>	<b>(50,616)</b>	<b>-28.5%</b>	<b>242,607</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>129,045</b>	<b>235,073</b>	<b>251,609</b>	<b>24,746</b>	<b>129,261</b>	<b>182,919</b>	<b>(53,658)</b>	<b>-29.3%</b>	<b>251,609</b>

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - 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 - M09 March

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

A total of R10.8 million has been spent to date. The above schedule will be updated accordingly.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - 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 - M09 March										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		19,801	19,207	19,207	1,746	16,441	14,405	2,036	14%	19,207
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,029	3,171	3,171	252	2,261	2,378	(117)	-5%	3,171
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		2,514	4,545	4,545	101	868	3,408	(2,541)	-75%	4,545
<b>Sub Total - Councillors</b>		<b>25,344</b>	<b>26,922</b>	<b>26,922</b>	<b>2,099</b>	<b>19,570</b>	<b>20,192</b>	<b>(621)</b>	<b>-3%</b>	<b>26,922</b>
<b>% increase</b>	4		<b>6.2%</b>	<b>6.2%</b>						<b>6.2%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,365	8,992	8,992	340	2,830	6,744	(3,913)	-58%	8,992
Pension and UIF Contributions		187	650	650	142	142	488	(345)	-71%	650
Medical Aid Contributions		47	108	108	36	36	81	(45)	-56%	108
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		197	349	349	-	98	262	(163)	-62%	349
Motor Vehicle Allowance		979	1,159	1,159	22	489	869	(380)	-44%	1,159
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	0	1	(1)	-95%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6,775</b>	<b>11,258</b>	<b>11,258</b>	<b>539</b>	<b>3,596</b>	<b>8,443</b>	<b>(4,847)</b>	<b>-57%</b>	<b>11,258</b>
<b>% increase</b>	4		<b>66.2%</b>	<b>66.2%</b>						<b>66.2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		176,222	189,010	189,764	15,410	137,915	142,059	(4,144)	-3%	189,764
Pension and UIF Contributions		35,018	37,079	37,083	3,187	28,546	27,811	735	3%	37,083
Medical Aid Contributions		14,332	15,514	15,514	1,320	11,408	11,636	(228)	-2%	15,514
Overtime		13,765	4,322	4,322	1,714	14,991	3,241	11,750	363%	4,322
Performance Bonus		14,350	13,478	13,478	(3,787)	4,938	10,109	(5,171)	-51%	13,478
Motor Vehicle Allowance		420	504	504	68	645	378	267	71%	504
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		553	575	575	55	466	432	34	8%	575
Other benefits and allowances		2,905	3,511	3,511	216	2,121	2,633	(513)	-19%	3,511
Payments in lieu of leave		2,385	-	-	(8,285)	(8,285)	-	(8,285)	#DIV/0!	-
Long service awards		3,341	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>263,291</b>	<b>263,993</b>	<b>264,751</b>	<b>9,897</b>	<b>192,745</b>	<b>198,299</b>	<b>(5,554)</b>	<b>-3%</b>	<b>264,751</b>
<b>% increase</b>	4		<b>0.3%</b>	<b>0.6%</b>						<b>0.6%</b>
<b>Total Parent Municipality</b>		<b>295,409</b>	<b>302,173</b>	<b>302,932</b>	<b>12,535</b>	<b>215,911</b>	<b>226,935</b>	<b>(11,023)</b>	<b>-5%</b>	<b>302,932</b>
			<b>2.3%</b>	<b>2.5%</b>						<b>2.5%</b>
<b>Board Members of Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>										
		<b>295,409</b>	<b>302,173</b>	<b>302,932</b>	<b>12,535</b>	<b>215,911</b>	<b>226,935</b>	<b>(11,023)</b>	<b>-5%</b>	<b>302,932</b>
<b>% increase</b>	4		<b>2.3%</b>	<b>2.5%</b>						<b>2.5%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>270,066</b>	<b>275,251</b>	<b>276,009</b>	<b>10,437</b>	<b>196,341</b>	<b>206,743</b>	<b>(10,402)</b>	<b>-5%</b>	<b>276,009</b>

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 MARCH 2023 - 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 - M09 March

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 Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
<b>Cash Receipts By Source</b>																	
Property rates		4,185	7,804	1,004	4,961	32,898	6,342	1,811	7,910	4,251	5,380	5,380	(17,371)	64,555	80,353	84,290	
Service charges - electricity revenue																	
Service charges - water revenue		31,881	28,069	18,345	6,093	9,644	7,842	11,512	3,861	12,782	5,648	5,648	(73,546)	67,778	66,693	70,027	
Service charges - sanitation revenue		35	60	43	33	249	39	858	158	852	70	70	(1,623)	845	1,811	1,900	
Service charges - refuse		25	58	44	75	56	33	37	78	32	96	96	526	1,156	1,308	1,372	
Rental of facilities and equipment		8	16	8	8	17	8	47	8	8	11	11	(22)	127	188	197	
Interest earned - external investments		17	1,416	647	473	400	990	784	901	1,073	364	364	(3,058)	4,372	6,251	6,582	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		2,437	(2,418)	16	1	7	39	4	2	6	150	150	1,406	1,800	2,000	2,000	
Licences and permits											89	167	167	2,000	2,000	2,090	
Agency services																	
Transfers and Subsidies - Operational			1,950	1,149	1,000	413	3,000		(4,319)	159,862	44,844	44,844	285,388	538,131	581,763	620,091	
Other revenue		91,397	(10,581)	(143,099)	(10,244)	(32,499)	(173,143)	130,055	408,620	149,874	176	176	(408,619)	2,113	427,109	388,638	
<b>Cash Receipts by Source</b>		<b>129,984</b>	<b>26,374</b>	<b>(121,845)</b>	<b>2,399</b>	<b>11,184</b>	<b>(154,850)</b>	<b>145,108</b>	<b>417,220</b>	<b>328,830</b>	<b>56,906</b>	<b>56,906</b>	<b>(215,341)</b>	<b>682,877</b>	<b>1,169,475</b>	<b>1,177,188</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		35,653			51,850		25,000		64,700	30,070	19,253	19,253	(14,740)	231,040	236,841	269,958	
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										387			(387)				
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
<b>Total Cash Receipts by Source</b>		<b>165,637</b>	<b>26,374</b>	<b>(121,845)</b>	<b>54,249</b>	<b>11,184</b>	<b>(129,850)</b>	<b>145,108</b>	<b>481,920</b>	<b>359,286</b>	<b>76,160</b>	<b>76,160</b>	<b>(230,467)</b>	<b>913,917</b>	<b>1,406,316</b>	<b>1,447,146</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		(27)	(177)	148	(4,092)	3,993	18	(119)	(199)	2,322	25,181	25,181	249,942	302,173	296,872	309,546	
Remuneration of councillors															27,597	28,949	
Interest paid																	
Bulk purchases - Electricity					218			678		877	1,667	1,667	14,893	20,000	25,000	26,225	
Acquisitions - water & other inventory		57,353	5,245	11,925			39,184			34,020	8,411	8,411	(63,615)	100,935	130,000	136,370	
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)	147,872	(25,120)	(145,674)	19,592	19,592	513,865	235,107	249,747	264,529	
<b>Cash Payments by Type</b>		<b>(14,063)</b>	<b>18,192</b>	<b>(33,767)</b>	<b>11,582</b>	<b>19,934</b>	<b>(183,110)</b>	<b>148,431</b>	<b>(25,318)</b>	<b>(108,454)</b>	<b>54,851</b>	<b>54,851</b>	<b>715,085</b>	<b>658,215</b>	<b>729,216</b>	<b>765,618</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		5,977	4,768	13,266	4,596	23,413	22,574	10,035	18,590	24,580	19,545	19,545	67,650	234,540	244,591	278,088	
Repayment of borrowing		10	9	193	9	43	2,587	5	10	207	1,250	1,250	9,428	15,000	58,433	42,211	
Other Cash Flows/Payments			2,797	305	2,216	3,069	980	895	748	1,105			(12,116)				
<b>Total Cash Payments by Type</b>		<b>(8,076)</b>	<b>25,766</b>	<b>(20,002)</b>	<b>18,404</b>	<b>46,459</b>	<b>(156,969)</b>	<b>159,366</b>	<b>(5,970)</b>	<b>(82,563)</b>	<b>75,646</b>	<b>75,646</b>	<b>780,047</b>	<b>907,755</b>	<b>1,032,239</b>	<b>1,085,917</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>173,713</b>	<b>608</b>	<b>(101,843)</b>	<b>35,845</b>	<b>(35,274)</b>	<b>27,118</b>	<b>(14,258)</b>	<b>487,890</b>	<b>441,849</b>	<b>513</b>	<b>513</b>	<b>#####</b>	<b>6,162</b>	<b>374,077</b>	<b>361,229</b>	
Cash/cash equivalents at the month/year beginning:		36,880	210,593	211,201	109,358	145,203	109,929	137,047	122,790	610,679	1,052,529	1,053,042	1,053,556	36,880	43,042	417,119	
Cash/cash equivalents at the month/year end:		210,593	211,201	109,358	145,203	109,929	137,047	122,790	610,679	1,052,529	1,053,042	1,053,556	43,042	43,042	417,119	778,347	

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**9.2 Supporting Table SC1**

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M09 March

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - 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 - M09 March

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	10,035	84,629	136,815	52,186	38.1%	36%
February	1,031	19,545	22,258	18,590	103,220	159,073	55,854	35.1%	44%
March	1,031	19,545	22,258	24,580	127,800	181,332	53,532	29.5%	54%
April	1,031	19,545	22,258	-		203,590	-		
May	1,031	19,545	22,258	-		225,849	-		
June	1,031	19,545	22,258	-		248,107	-		
<b>Total Capital expenditure</b>	<b>12,373</b>	<b>234,540</b>	<b>248,107</b>	<b>127,800</b>					

**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  
MARCH 2023 - 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 - M09										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,775	144,807	170,081	19,968	85,168	118,715	33,547	28.3%	170,081
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	5,829	-	1,840	2,332	491	21.1%	5,829
Drainage Collection		-	-	5,829	-	1,840	2,332	491	21.1%	5,829
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		(0)	12,919	17,676	791	9,502	11,592	2,090	18.0%	17,676
LV Networks		(0)	12,919	17,676	791	9,502	11,592	2,090	18.0%	17,676
Capital Spares										
Water Supply Infrastructure		10,426	104,581	125,619	18,522	58,624	86,851	28,227	32.5%	125,619
Dams and Weirs										
Boreholes										
Reservoirs		-	500	500	-	-	375	375	100.0%	500
Pump Stations										
Water Treatment Works		-	1,500	4,780	2,852	4,157	2,437	(1,720)	-70.6%	4,780
Bulk Mains		0	10,040	19,083	4,415	5,619	11,147	5,528	49.6%	19,083
Distribution		10,426	91,342	101,257	11,254	48,848	72,472	23,624	32.6%	101,257
Distribution Points		-	1,200	-	-	-	420	420	100.0%	-
PRV Stations										
Capital Spares										
Sanitation Infrastructure		0	24,230	20,958	655	15,202	16,864	1,662	9.9%	20,958
Toilet Facilities		0	24,230	20,958	655	15,202	16,864	1,662	9.9%	20,958
Capital Spares										
Solid Waste Infrastructure		(3,650)	3,077	-	-	-	1,077	1,077	100.0%	-
Landfill Sites		(3,650)	3,077	-	-	-	1,077	1,077	100.0%	-
<b>Furniture and Office Equipment</b>		188	1,500	1,500	-	-	1,125	1,125	100.0%	1,500
Furniture and Office Equipment		188	1,500	1,500	-	-	1,125	1,125	100.0%	1,500
<b>Total Capital Expenditure on new assets</b>	1	6,963	146,307	171,581	19,968	85,168	119,840	34,672	28.9%	171,581

The above table reflects expenditure incurred on new assets for the quarter ending 31 March 2023.

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2023 - 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 - M09 March										
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								%	
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	5,087	4,376	-	-	3,531	3,531	100.0%	4,376
Water Supply Infrastructure		-	5,087	4,376	-	-	3,531	3,531	100.0%	4,376
Dams and Weirs										
Boreholes		-	5,087	4,376	-	-	3,531	3,531	100.0%	4,376
<b>Community Assets</b>		(0)	13,310	20,695	40	12,326	12,937	611	4.7%	20,695
Community Facilities		(0)	13,310	20,695	40	12,326	12,937	611	4.7%	20,695
Halls		(0)	12,310	19,695	40	12,326	12,187	(139)	-1.1%	19,695
Testing Stations		-	1,000	1,000	-	-	750	750	100.0%	1,000
<b>Intangible Assets</b>		-	500	2,500	-	-	1,175	1,175	100.0%	2,500
Servitudes										
Licences and Rights		-	500	2,500	-	-	1,175	1,175	100.0%	2,500
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	500	2,500	-	-	1,175	1,175	100.0%	2,500
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>(0)</b>	<b>18,897</b>	<b>27,571</b>	<b>40</b>	<b>12,326</b>	<b>17,642</b>	<b>5,317</b>	<b>30.1%</b>	<b>27,571</b>

The above table reflects expenditure incurred on renewal of existing assets for the quarter ending 31 March 2023.

## 10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
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								%	
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		31,835	36,181	41,181	4,099	34,320	29,135	(5,185)	-17.8%	41,181
Roads Infrastructure		204	4,100	4,100	468	1,399	3,075	1,676	54.5%	4,100
Roads		204	4,000	4,000	468	1,399	3,000	1,601	53.4%	4,000
Road Structures										
Road Furniture		-	100	100	-	-	75	75	100.0%	100
Electrical Infrastructure		1,790	1,000	6,000	-	-	2,750	2,750	100.0%	6,000
LV Networks		1,790	1,000	6,000	-	-	2,750	2,750	100.0%	6,000
Capital Spares										
Water Supply Infrastructure		-	500	500	-	-	375	375	100.0%	500
Reservoirs		-	500	500	-	-	375	375	100.0%	500
Solid Waste Infrastructure		29,841	30,581	30,581	3,631	32,921	22,935	(9,986)	-43.5%	30,581
Landfill Sites		29,841	30,581	30,581	3,631	32,921	22,935	(9,986)	-43.5%	30,581
<b>Community Assets</b>		53	250	250	12	12	188	175	93.6%	250
Community Facilities		1	50	50	-	-	38	38	100.0%	50
Cemeteries/Crematoria		1	50	50	-	-	38	38	100.0%	50
Sport and Recreation Facilities		52	200	200	12	12	150	138	91.9%	200
Indoor Facilities										
Outdoor Facilities		52	200	200	12	12	150	138	91.9%	200
<b>Other assets</b>		2,163	2,305	2,305	241	2,202	1,729	(474)	-27.4%	2,305
Operational Buildings		2,163	2,305	2,305	241	2,202	1,729	(474)	-27.4%	2,305
Municipal Offices		2,163	2,305	2,305	241	2,202	1,729	(474)	-27.4%	2,305
<b>Intangible Assets</b>		767	2,000	-	-	-	700	700	100.0%	-
Servitudes										
Licences and Rights		767	2,000	-	-	-	700	700	100.0%	-
Computer Software and Applications		767	2,000	-	-	-	700	700	100.0%	-
<b>Computer Equipment</b>		13	50	50	0	16	38	22	58.5%	50
Computer Equipment		13	50	50	0	16	38	22	58.5%	50
<b>Transport Assets</b>		10,444	13,200	13,200	1,665	8,295	9,900	1,605	16.2%	13,200
Transport Assets		10,444	13,200	13,200	1,665	8,295	9,900	1,605	16.2%	13,200
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>45,275</b>	<b>53,985</b>	<b>56,985</b>	<b>6,018</b>	<b>44,845</b>	<b>41,689</b>	<b>(3,156)</b>	<b>-7.6%</b>	<b>56,985</b>

The above table reflects expenditure incurred on operational repairs and maintenance of existing assets for the quarter ending 31 March 2023.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - MOSES KOTANE LOCAL MUNICIPALITY**

**10.2.4 Supporting Table SC13d**

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		100,260	109,481	109,481	9,018	73,554	82,110	8,557	10.4%	109,481
Roads Infrastructure		34,403	51,869	51,869	3,073	23,877	38,901	15,024	38.6%	51,869
<i>Roads</i>		34,403	51,869	51,869	3,073	23,877	38,901	15,024	38.6%	51,869
Storm water Infrastructure		4,182	3,906	3,906	384	3,190	2,929	(261)	-8.9%	3,906
<i>Drainage Collection</i>		4,182	3,906	3,906	384	3,190	2,929	(261)	-8.9%	3,906
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,388	3,500	3,500	283	2,616	2,625	9	0.3%	3,500
<i>Power Plants</i>		3,388	3,500	3,500	283	2,616	2,625	9	0.3%	3,500
Water Supply Infrastructure		54,394	45,758	45,758	4,916	41,150	34,318	(6,832)	-19.9%	45,758
<i>Distribution</i>		54,394	45,758	45,758	4,916	41,150	34,318	(6,832)	-19.9%	45,758
Sanitation Infrastructure		2,750	3,299	3,299	254	2,055	2,474	419	16.9%	3,299
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		2,750	3,299	3,299	254	2,055	2,474	419	16.9%	3,299
Solid Waste Infrastructure		1,141	1,149	1,149	109	665	862	197	22.9%	1,149
<i>Landfill Sites</i>		1,141	1,149	1,149	109	665	862	197	22.9%	1,149
<b>Community Assets</b>		16,561	16,979	16,979	1,740	13,048	12,734	(313)	-2.5%	16,979
Community Facilities		16,561	16,979	16,979	1,740	13,048	12,734	(313)	-2.5%	16,979
<i>Halls</i>		13,993	15,166	15,166	1,442	11,039	11,374	335	2.9%	15,166
<i>Centres</i>		2,568	1,814	1,814	299	2,008	1,360	(648)	-47.7%	1,814
<b>Other assets</b>		6,041	8,767	8,767	573	4,539	6,575	2,036	31.0%	8,767
Operational Buildings		6,041	8,767	8,767	573	4,539	6,575	2,036	31.0%	8,767
<i>Municipal Offices</i>		6,041	8,767	8,767	573	4,539	6,575	2,036	31.0%	8,767
<b>Intangible Assets</b>		2,304	5,634	5,634	-	1,677	4,226	2,548	60.3%	5,634
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,304	5,634	5,634	-	1,677	4,226	2,548	60.3%	5,634
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		2,304	5,634	5,634	-	1,677	4,226	2,548	60.3%	5,634
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		4,092	4,209	4,209	399	3,101	3,156	55	1.8%	4,209
Furniture and Office Equipment		4,092	4,209	4,209	399	3,101	3,156	55	1.8%	4,209
<b>Machinery and Equipment</b>		330	1,454	1,454	31	230	1,090	860	78.9%	1,454
Machinery and Equipment		330	1,454	1,454	31	230	1,090	860	78.9%	1,454
<b>Transport Assets</b>		2,178	4,355	4,355	868	2,357	3,267	909	27.8%	4,355
Transport Assets		2,178	4,355	4,355	868	2,357	3,267	909	27.8%	4,355
<b>Total Depreciation</b>	1	131,765	150,878	150,878	12,630	98,507	113,159	14,652	12.9%	150,878

The above table reflects depreciation expense for the quarter ending 31 March 2023.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st  
MARCH 2023 - 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 - M09 March										
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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5,410	66,600	47,604	4,571	29,130	42,351	13,221	31.2%	47,604
Roads Infrastructure		5,410	56,600	47,604	4,571	29,130	38,851	9,721	25.0%	47,604
Roads		5,410	56,600	47,604	4,571	29,130	38,851	9,721	25.0%	47,604
Sanitation Infrastructure		-	10,000	-	-	-	3,500	3,500	100.0%	-
Waste Water Treatment Works		-	10,000	-	-	-	3,500	3,500	100.0%	-
<b>Community Assets</b>		-	2,736	1,352	-	1,175	1,498	323	21.6%	1,352
Community Facilities		-	2,736	1,352	-	1,175	1,498	323	21.6%	1,352
Markets		-	2,736	1,352	-	1,175	1,498	323	21.6%	1,352
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	5,410	69,336	48,955	4,571	30,306	43,850	13,544	30.9%	48,955

The above table reflects expenditure incurred on upgrading of existing assets by assets classification for the quarter ending 31 March 2023.