

**NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024
ADJUSTMENT BUDGET**



MOSES KOTANE LOCAL MUNICIPALITY
2023/2024 ADJUSTMENT BUDGET
MBRR DOCUMENT

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

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Glossary

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

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

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PURPOSE:

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

Part 1 – Adjustment Budget

1.1 MAYOR’S REPORT (Attached Separately)

1.2 COUNCIL RESOLUTION (93/02/2024) (Attached Separately)

1.3 EXECUTIVE SUMMARY

The council resolved under item **69/01/2024** that the budget for 2023/24 be adjusted as advised by the Executive committee after considering the midyear budget statement submitted in terms of Section 72 of the MFMA.

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

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

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

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

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- It should be noted that there is unlimited needs with limited resources and affordability within the context of sustainability must be considered and maintained.
- Departments should concentrate on core functions, proactively review the operational budget and identify savings that can be affected if necessary to assist with the cash-flow position.
- All proposed capital adjustments must be accompanied by revised cash-flow and milestone projections to ensure timely submission to the performance management unit for the compilation of the revised 2023/2024 SDBIP.

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

1.4 1.4 FRAMEWORK FOR ADJUSTMENT BUDGET

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

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Overview

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

NW375 2023/2024 ADJUSTMENT BUDGET				
Description	2023/2024 Original Budget	Increase/Decrease	2023/2024 Adjustment Budget	% Increase/ (Decrease)
Operating Revenue	1 077 484	705	1 078 189	0.07%
Operating Expenditure	1 212 358	11 325	1 223 683	0.93%
Operating Surplus/Deficit Excl. capital Transfers	(134 874)	(10 620)	(145 494)	7.87%
Capital Expenditure	244 591	(12 797)	231 793	-5.23%

- Operating revenue has increased by R704 729 from R1 077.4 billion to R1 078.1 billion, which equates to an increase of 0.07%. This is due to inclusion of R2.6 million for library grant and reduction of R1.9 million from PMU budget.
- The operating expenditure has increased from R1 212 billion to R1 223 billion which translate to 0.93% upward adjustment. Operating expenditure budget have amongst other, increased due to the following,
 - An amount of R2.6 million for library grant
 - R8.5 million for free basic electricity that was omitted during the budget preparation stage.
 - An increase of R2.3 million for finance charges which was understated in the original budget.
 - An amount of R1.9 million from PMU was converted to capital budget to increase the funding for capital budget.
- Capital expenditure budget has decreased from R244.5 million to R231.7. This is due to reduction of R12 million and R5 million for MIG and WSIG respectively. The budget is further increased by approved roll over of R2 million for both grants.

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OPERATING REVENUE

NW375 Moses Kotane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	222 520	222 520	-	-	-	-	40	40	222 560	233 424	244 394
Service charges - Waste Water Management	2	6 036	6 036	-	-	-	-	-	-	6 036	6 332	6 630
Service charges - Waste Management	2	12 277	12 277	-	-	-	-	-	-	12 277	12 878	13 483
Sale of Goods and Rendering of Services		520	520	-	-	-	-	-	-	520	545	571
Agency services												
Interest												
Interest earned from Receivables		60 636	60 636	-	-	-	-	-	-	60 636	-	-
Interest earned from Current and Non Current Assets		6 251	6 251	-	-	-	-	-	-	6 251	6 582	6 931
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land												
Rental from Fixed Assets		188	188	-	-	-	-	-	-	188	197	206
Licence and permits		2 000	2 000	-	-	-	-	-	-	2 000	2 090	2 184
Operational Revenue		1 205	1 205	-	-	-	-	-	-	1 205	1 235	1 294
Non-Exchange Revenue												
Property rates	2	154 525	154 525	-	-	-	-	-	-	154 525	162 096	169 714
Surcharges and Taxes												
Fines, penalties and forfeits		2 000	2 000	-	-	-	-	-	-	2 000	2 090	2 184
Licences or permits												
Transfer and subsidies - Operational		581 763	581 763	-	-	-	-	665	665	582 428	620 091	621 835
Interest		27 562	27 562	-	-	-	-	-	-	27 562	-	-
Fuel Levy												
Operational Revenue												
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		1 077 484	1 077 484	-	-	-	-	705	705	1 078 189	1 047 561	1 069 427

The operating revenue budget has increased by R705 000 on which occurred from the allocation of Library grant allocation for the current financial year as well as the reallocation of MIG PMU budget.

Observations

- R40 000 – an allocation for water connection.
- R2.6 million - Library grant allocation for 2023-2024 as per DORA (R1.2 million) and the rollover of R1.4 million.
- Reduction of R1.9 million for Project Management Unit (PMU).

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OPERATING EXPENDITURE

NW375 Moses Kotane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		296 872	296 872	-	-	-	-	(2 269)	(2 269)	294 603	309 546	322 613
Remuneration of councillors		27 597	27 597	-	-	-	-	-	-	27 597	28 949	30 309
Bulk purchases - electricity		25 000	25 000	-	-	-	-	-	-	25 000	26 225	27 458
Inventory consumed		150 155	150 155	-	-	-	-	-	-	150 155	157 512	164 915
Debt impairment		328 721	328 721	-	-	-	-	-	-	328 721	344 984	361 198
Depreciation and amortisation		155 041	155 041	-	-	-	-	-	-	155 041	162 638	170 282
Interest		5 600	5 600	-	-	-	-	3 300	3 300	8 900	5 874	6 150
Contracted services		140 090	140 090	-	-	-	-	310	310	140 400	147 496	149 144
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		83 281	83 281	-	-	-	-	9 984	9 984	93 266	88 926	93 175
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 212 358	1 212 358	-	-	-	-	11 325	11 325	1 223 683	1 272 151	1 325 244

Operating expenditure has increased by R11.3 million or 0.94% from the original budget.

Observations

- Movements of funds to correct misallocations and overspending where possible.
- An increase of R8.5 million for free basic electricity that was omitted during budget preparation.
- An increase of R2.3 for finance costs for vehicle lease.
- An increase of R2.6 million for Library grant (R1.2 million for 2023/2024 allocation and the rollover of R1.4 million).
- R300 000 is allocated for payment portion by the municipality to the Department of Transport, Roads and Community Safety for issuance of driver's licence cards.
- Reduction of R1.9 for Project Management Unit (PMU) to increase funding for capital projects.

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CAPITAL EXPENDITURE

NW375 Moses Kotane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital Expenditure - Functional												
Governance and administration		6 000	6 000	-	-	-	-	554	554	6 554	-	-
Executive and council		-	-	-	-	-	-	2 054	2 054	2 054	-	-
Finance and administration		6 000	6 000	-	-	-	-	(1 500)	(1 500)	4 500	-	-
Internal audit								-	-	-		
Community and public safety		1 750	1 750	-	-	-	-	(300)	(300)	1 450	11 385	19 115
Community and social services		-	-	-	-	-	-	-	-	-	11 385	19 115
Sport and recreation		750	750	-	-	-	-	500	500	1 250	-	-
Public safety		1 000	1 000	-	-	-	-	(800)	(800)	200	-	-
Housing								-	-	-		
Health								-	-	-		
Economic and environmental services		60 826	60 826	-	-	-	-	(5 108)	(5 108)	55 718	50 524	101 500
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		60 826	60 826	-	-	-	-	(5 108)	(5 108)	55 718	50 524	101 500
Environmental protection								-	-	-		
Trading services		176 015	176 015	-	-	-	-	(7 943)	(7 943)	168 071	208 049	161 797
Energy sources		4 000	4 000	-	-	-	-	1 142	1 142	5 142	5 000	6 000
Water management		155 754	155 754	-	-	-	-	2 175	2 175	157 929	186 902	86 912
Waste water management		10 000	10 000	-	-	-	-	(5 000)	(5 000)	5 000	7 407	48 000
Waste management		6 261	6 261	-	-	-	-	(6 261)	(6 261)	-	8 739	20 885
Other								-	-	-		
Total Capital Expenditure - Functional	3	244 591	244 591	-	-	-	-	(12 797)	(12 797)	231 793	269 958	282 412
Funded by:												
National Government		236 841	236 841	-	-	-	-	(13 052)	(13 052)	223 789	269 958	282 412
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality								-	-	-		
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	236 841	236 841	-	-	-	-	(13 052)	(13 052)	223 789	269 958	282 412
Borrowing								-	-	-		
Internally generated funds		7 750	7 750	-	-	-	-	254	254	8 004	-	-
Total Capital Funding		244 591	244 591	-	-	-	-	(12 797)	(12 797)	231 793	269 958	282 412

Capital has decreased by R12.7 million which include approved roll overs for R179 417 and R1.8 million for MIG and WSIG respectively. The two grants were further reduced by R17 million, wherein MIG was reduced by R12 million and WSIG reduced by R5 million.

An amount of R1,969,477 was converted from Project Management Unit (PMU) to fund MIG projects.

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Table 2-B2: Financial Performance (functional classification)

NW375 Moses Kotane - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2024

Standard Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A		B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		567 889	567 889	-	-	-	-	-	-	567 889	507 386	519 021
Executive and council		22 852	22 852	-	-	-	-	-	-	22 852	22 669	22 901
Finance and administration		545 038	545 038	-	-	-	-	-	-	545 038	484 717	496 120
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		4 000	4 000	-	-	-	-	2 634	2 634	6 634	15 565	4 368
Community and social services		-	-	-	-	-	-	2 634	2 634	2 634	11 385	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		4 000	4 000	-	-	-	-	-	-	4 000	4 180	4 368
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		68 923	68 923	-	-	-	-	(6 898)	(6 898)	62 025	59 003	115 377
Planning and development		8 097	8 097	-	-	-	-	(1 969)	(1 969)	6 128	8 479	8 877
Road transport		60 826	60 826	-	-	-	-	(4 929)	(4 929)	55 897	50 524	106 500
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		673 513	673 513	-	-	-	-	(8 083)	(8 083)	665 430	735 565	713 073
Energy sources		8 000	8 000	-	-	-	-	963	963	8 963	10 000	6 000
Water management		428 759	428 759	-	-	-	-	97 969	97 969	526 728	474 302	490 832
Waste water management		130 953	130 953	-	-	-	-	(100 754)	(100 754)	30 199	136 436	83 591
Waste management		105 800	105 800	-	-	-	-	(6 261)	(6 261)	99 540	114 827	132 650
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 314 325	1 314 325	-	-	-	-	(12 347)	(12 347)	1 301 978	1 317 519	1 351 839
Expenditure - Functional												
<i>Governance and administration</i>		375 428	375 428	-	-	-	-	1 860	1 860	377 288	391 838	408 969
Executive and council		101 393	101 393	-	-	-	-	(440)	(440)	100 953	104 649	109 635
Finance and administration		269 233	269 233	-	-	-	-	2 300	2 300	271 533	282 152	294 060
Internal audit		4 802	4 802	-	-	-	-	-	-	4 802	5 037	5 274
<i>Community and public safety</i>		121 102	121 102	-	-	-	-	2 934	2 934	124 036	128 706	134 595
Community and social services		33 814	33 814	-	-	-	-	2 634	2 634	36 448	35 408	37 061
Sport and recreation		51 959	51 959	-	-	-	-	-	-	51 959	54 471	56 999
Public safety		35 329	35 329	-	-	-	-	300	300	35 629	38 827	40 536
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		89 084	89 084	-	-	-	-	(1 969)	(1 969)	87 114	93 315	97 796
Planning and development		29 621	29 621	-	-	-	-	(1 969)	(1 969)	27 651	30 952	32 516
Road transport		59 463	59 463	-	-	-	-	-	-	59 463	62 362	65 279
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		623 594	623 594	-	-	-	-	8 500	8 500	632 094	654 988	680 425
Energy sources		38 507	38 507	-	-	-	-	-	-	38 507	41 184	37 871
Water management		492 993	492 993	-	-	-	-	8 500	8 500	501 493	517 231	541 470
Waste water management		29 949	29 949	-	-	-	-	-	-	29 949	31 395	32 849
Waste management		62 144	62 144	-	-	-	-	-	-	62 144	65 178	68 235
<i>Other</i>		3 150	3 150	-	-	-	-	-	-	3 150	3 304	3 459
Total Expenditure - Functional	3	1 212 358	1 212 358	-	-	-	-	11 325	11 325	1 223 683	1 272 151	1 325 244
Surplus/ (Deficit) for the year		101 967	101 967	-	-	-	-	(23 672)	(23 672)	78 296	45 368	26 595

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

NW375 Moses Kotane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Municipal Council		22 852	22 852	-	-	-	-	-	-	22 852	22 669	22 901
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		544 438	544 438	-	-	-	-	-	-	544 438	484 117	495 520
Vote 04 - Corporate Services		600	600	-	-	-	-	-	-	600	600	600
Vote 05 - Community Services		109 800	109 800	-	-	-	-	(3 626)	(3 626)	106 174	130 392	137 018
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		636 636	636 636	-	-	-	-	(8 720)	(8 720)	627 915	679 741	695 800
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 314 325	1 314 325	-	-	-	-	(12 347)	(12 347)	1 301 978	1 317 519	1 351 839
Expenditure by Vote	1											
Vote 01 - Municipal Council		87 446	87 446	-	-	-	-	(440)	(440)	87 006	90 019	94 317
Vote 02 - Office Of The Accounting Officer		23 610	23 610	-	-	-	-	-	-	23 610	24 767	25 931
Vote 03 - Budget And Treasury Office		158 731	158 731	-	-	-	-	-	-	158 731	166 403	174 260
Vote 04 - Corporate Services		86 645	86 645	-	-	-	-	-	-	86 645	90 732	93 617
Vote 05 - Community Services		195 701	195 701	-	-	-	-	5 234	5 234	200 935	206 938	216 488
Vote 06 - Planning & Development		26 906	26 906	-	-	-	-	-	-	26 906	28 119	29 551
Vote 07 - Infrastructure & Technical Services		633 320	633 320	-	-	-	-	6 531	6 531	639 850	665 172	691 079
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 212 358	1 212 358	-	-	-	-	11 325	11 325	1 223 683	1 272 151	1 325 244
Surplus/ (Deficit) for the year	2	101 967	101 967	-	-	-	-	(23 672)	(23 672)	78 296	45 368	26 595

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

NW375 Moses Kotane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024

Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–	
Service charges - Water	2	222 520	222 520	–	–	–	–	40	40	222 560	233 424	244 394	
Service charges - Waste Water Management	2	6 036	6 036	–	–	–	–	–	–	6 036	6 332	6 630	
Service charges - Waste Management	2	12 277	12 277	–	–	–	–	–	–	12 277	12 878	13 483	
Sale of Goods and Rendering of Services		520	520	–	–	–	–	–	–	520	545	571	
Agency services										–			
Interest										–			
Interest earned from Receivables		60 636	60 636	–	–	–	–	–	–	60 636	–	–	
Interest earned from Current and Non Current Assets		6 251	6 251	–	–	–	–	–	–	6 251	6 582	6 931	
Dividends		–	–	–	–	–	–	–	–	–	–	–	
Rent on Land										–			
Rental from Fixed Assets		188	188	–	–	–	–	–	–	188	197	206	
Licence and permits		2 000	2 000	–	–	–	–	–	–	2 000	2 090	2 184	
Operational Revenue		1 205	1 205	–	–	–	–	–	–	1 205	1 235	1 294	
Non-Exchange Revenue													
Property rates	2	154 525	154 525	–	–	–	–	–	–	154 525	162 096	169 714	
Surcharges and Taxes										–			
Fines, penalties and forfeits		2 000	2 000	–	–	–	–	–	–	2 000	2 090	2 184	
Licences or permits										–			
Transfer and subsidies - Operational		581 763	581 763	–	–	–	–	665	665	582 428	620 091	621 835	
Interest		27 562	27 562	–	–	–	–	–	–	27 562	–	–	
Fuel Levy										–			
Operational Revenue										–			
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	
Other Gains		–	–	–	–	–	–	–	–	–	–	–	
Discontinued Operations													
Total Revenue (excluding capital transfers and contributions)		1 077 484	1 077 484	–	–	–	–	705	705	1 078 189	1 047 561	1 069 427	
Expenditure By Type													
Employee related costs		296 872	296 872	–	–	–	–	(2 269)	(2 269)	294 603	309 546	322 613	
Remuneration of councillors		27 597	27 597	–	–	–	–	–	–	27 597	28 949	30 309	
Bulk purchases - electricity		25 000	25 000	–	–	–	–	–	–	25 000	26 225	27 458	
Inventory consumed		150 155	150 155	–	–	–	–	–	–	150 155	157 512	164 915	
Debt impairment		328 721	328 721	–	–	–	–	–	–	328 721	344 984	361 198	
Depreciation and amortisation		155 041	155 041	–	–	–	–	–	–	155 041	162 638	170 282	
Interest		5 600	5 600	–	–	–	–	3 300	3 300	8 900	5 874	6 150	
Contracted services		140 090	140 090	–	–	–	–	310	310	140 400	147 496	149 144	
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	
Operational costs		83 281	83 281	–	–	–	–	9 984	9 984	93 266	88 926	93 175	
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	
Other Losses		–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure		1 212 358	1 212 358	–	–	–	–	11 325	11 325	1 223 683	1 272 151	1 325 244	
Surplus/(Deficit)													
Transfers and subsidies - capital (monetary allocations)		(134 874)	(134 874)	–	–	–	–	(10 620)	(10 620)	(145 494)	(224 590)	(255 817)	
Transfers and subsidies - capital (in-kind - all)		236 841	236 841	–	–	–	–	(13 052)	(13 052)	223 789	269 958	282 412	
		–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) before taxation		101 967	101 967	–	–	–	–	(23 672)	(23 672)	78 296	45 368	26 595	
Income Tax										–			
Surplus/(Deficit) after taxation		101 967	101 967	–	–	–	–	(23 672)	(23 672)	78 296	45 368	26 595	
Share of Surplus/Deficit attributable to Joint Venture										–			
Share of Surplus/Deficit attributable to Minorities										–			
Surplus/(Deficit) attributable to municipality		101 967	101 967	–	–	–	–	(23 672)	(23 672)	78 296	45 368	26 595	
Share of Surplus/Deficit attributable to Associate										–			
Intercompany/Parent subsidiary transactions										–			
Surplus/(Deficit) for the year	1	101 967	101 967	–	–	–	–	(23 672)	(23 672)	78 296	45 368	26 595	

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Table 5-B5: Capital Expenditure by vote funding Source

NW375 Moses Kotane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
<i>Governance and administration</i>		6 000	6 000	-	-	-	-	554	554	6 554	-	-
Executive and council		-	-	-	-	-	-	2 054	2 054	2 054	-	-
Finance and administration		6 000	6 000	-	-	-	-	(1 500)	(1 500)	4 500	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 750	1 750	-	-	-	-	(300)	(300)	1 450	11 385	19 115
Community and social services		-	-	-	-	-	-	-	-	-	11 385	19 115
Sport and recreation		750	750	-	-	-	-	500	500	1 250	-	-
Public safety		1 000	1 000	-	-	-	-	(800)	(800)	200	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		60 826	60 826	-	-	-	-	(5 108)	(5 108)	55 718	50 524	101 500
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		60 826	60 826	-	-	-	-	(5 108)	(5 108)	55 718	50 524	101 500
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		176 015	176 015	-	-	-	-	(7 943)	(7 943)	168 071	208 049	161 797
Energy sources		4 000	4 000	-	-	-	-	1 142	1 142	5 142	5 000	6 000
Water management		155 754	155 754	-	-	-	-	2 175	2 175	157 929	186 902	86 912
Waste water management		10 000	10 000	-	-	-	-	(5 000)	(5 000)	5 000	7 407	48 000
Waste management		6 261	6 261	-	-	-	-	(6 261)	(6 261)	-	8 739	20 885
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	244 591	244 591	-	-	-	-	(12 797)	(12 797)	231 793	269 958	282 412
Funded by:												
National Government		236 841	236 841	-	-	-	-	(13 052)	(13 052)	223 789	269 958	282 412
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	236 841	236 841	-	-	-	-	(13 052)	(13 052)	223 789	269 958	282 412
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 750	7 750	-	-	-	-	254	254	8 004	-	-
Total Capital Funding		244 591	244 591	-	-	-	-	(12 797)	(12 797)	231 793	269 958	282 412

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Table 6 - B6: Statement of Financial Position

NW375 Moses Kotane - Table B6 Adjustments Budget Financial Position - 28/02/2024

Description		Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
			Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands													
ASSETS													
Current assets													
Cash and cash equivalents			63 040	63 040	–	–	–	–	–	63 040	28 711	32 327	
Trade and other receivables from exchange transactions	1		66 260	66 260	–	–	–	–	–	66 260	72 710	79 735	
Receivables from non-exchange transactions	1		66 260	66 260	–	–	–	–	–	66 260	72 710	79 735	
Current portion of non-current receivables	2									–			
Inventory			14 665	14 665	–	–	–	–	–	14 665	15 428	16 230	
VAT			12 635	12 635	–	–	–	–	–	12 635	13 583	14 601	
Other current assets			6 214	6 214	–	–	–	–	–	6 214	6 214	6 214	
Total current assets			229 074	229 074	–	–	–	–	–	229 074	209 356	228 842	
Non current assets													
Investments			–	–	–	–	–	–	–	–	–	–	
Investment property			151 438	151 438	–	–	–	–	–	151 438	152 952	153 482	
Property, plant and equipment	3		3 452 125	3 452 125	–	–	–	(11 797)	(11 797)	3 440 328	3 700 274	3 958 049	
Biological assets										–			
Living and non-living resources										–			
Heritage assets			14	14	–	–	–	–	–	14	14	14	
Intangible assets			15 854	15 854	–	–	–	(1 000)	(1 000)	14 854	13 354	13 235	
Trade and other receivables from exchange transactions			–	–	–	–	–	–	–	–	–	–	
Non-current receivables from non-exchange transactions										–			
Other non-current assets										–			
Total non current assets			3 619 431	3 619 431	–	–	–	(12 797)	(12 797)	3 606 634	3 866 595	4 124 779	
TOTAL ASSETS			3 848 505	3 848 505	–	–	–	(12 797)	(12 797)	3 835 708	4 075 951	4 353 621	
LIABILITIES													
Current liabilities													
Bank overdraft									–	–			
Financial liabilities			12 820	12 820	–	–	–	–	–	12 820	13 027	13 510	
Consumer deposits			–	–	–	–	–	–	–	–	–	–	
Trade and other payables from exchange transactions			177 266	177 266	–	–	–	–	–	177 266	182 796	(57 221)	
Trade and other payables from non-exchange transactions			–	–	–	–	–	(3 448)	(3 448)	(3 448)	–	–	
Provisions			2 040	2 040	–	–	–	–	–	2 040	2 061	2 081	
VAT			–	–	–	–	–	–	–	–	–	–	
Other current liabilities									–	–			
Total current liabilities			192 126	192 126	–	–	–	(3 448)	(3 448)	188 678	197 884	(41 629)	
Non current liabilities													
Borrowing	1		33 895	33 895	–	–	–	(12 142)	(12 142)	21 753	20 868	7 358	
Provisions	1		38 433	38 433	–	–	–	–	–	38 433	41 638	43 595	
Long term portion of trade payables									–	–			
Other non-current liabilities									–	–			
Total non current liabilities			72 328	72 328	–	–	–	(12 142)	(12 142)	60 186	62 505	50 952	
TOTAL LIABILITIES			264 454	264 454	–	–	–	(15 590)	(15 590)	248 864	260 389	9 323	
NET ASSETS	2		3 584 052	3 584 052	–	–	–	2 793	2 793	3 586 844	3 815 562	4 344 298	
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			3 584 052	3 584 052	–	–	–	2 793	2 793	3 586 844	3 723 042	4 556 565	
Funds and Reserves			–	–	–	–	–	–	–	–	–	–	
Other													
TOTAL COMMUNITY WEALTH/EQUITY			3 584 052	3 584 052	–	–	–	2 793	2 793	3 586 844	3 723 042	4 556 565	

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Table 7-B7: Cash Flow

NW375 Moses Kotane - Table B7 Adjustments Budget Cash Flows - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		80 353	80 353	-	-	-	-	-	-	80 353	84 290	88 252
Service charges		69 811	69 811	-	-	-	-	-	-	69 811	73 298	76 744
Other revenue		5 913	5 913	-	-	-	-	-	-	5 913	6 157	37 013
Transfers and Subsidies - Operational	1	581 763	581 763	-	-	-	-	-	-	581 763	620 091	621 835
Transfers and Subsidies - Capital	1	236 841	236 841	-	-	-	-	-	-	236 841	269 958	282 412
Interest		6 251	6 251	-	-	-	-	-	-	6 251	6 582	6 931
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(728 596)	(728 596)	-	-	-	-	-	-	(728 596)	(785 671)	(815 900)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		252 337	252 337	-	-	-	-	-	-	252 337	274 706	297 287
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(244 591)	(244 591)	-	-	-	-	-	-	(244 591)	(269 958)	(282 412)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(244 591)	(244 591)	-	-	-	-	-	-	(244 591)	(269 958)	(282 412)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(12 820)	(12 820)	-	-	-	-	-	-	(12 820)	(13 027)	(13 510)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12 820)	(12 820)	-	-	-	-	-	-	(12 820)	(13 027)	(13 510)
NET INCREASE/ (DECREASE) IN CASH HELD		(5 074)	(5 074)	-	-	-	-	-	-	(5 074)	(8 279)	1 365
Cash/cash equivalents at the year begin:	2	68 734	68 734	-	-	-	-	-	-	68 734	16 937	9 895
Cash/cash equivalents at the year end:	2	63 660	63 660	-	-	-	-	-	-	63 660	8 658	11 260

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

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

NW375 Moses Kotane - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	63 660	63 660	-	-	-	-	-	-	63 660	8 658	11 260
Other current investments > 90 days		65 640	65 640	-	-	-	-	-	-	65 640	92 763	100 802
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		129 300	129 300	-	-	-	-	-	-	129 300	101 421	112 062
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	(3 448)	(3 448)	(3 448)	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	157 566	157 566	-	-	-	-	13	13	157 579	160 065	(87 343)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		157 566	157 566	-	-	-	-	(3 435)	(3 435)	154 131	160 065	(87 343)
Surplus(shortfall)		(28 266)	(28 266)	-	-	-	-	3 435	3 435	(24 831)	(58 644)	199 405

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

NW375 Moses Kotane - Table B9 Asset Management - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	175 710	175 710	-	-	-	-	7 667	7 667	183 376	172 872	135 596
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		14 738	14 738	-	-	-	-	-	-	14 738	-	-
Electrical Infrastructure		4 000	4 000	-	-	-	-	1 142	1 142	5 142	5 000	6 000
Water Supply Infrastructure		136 461	136 461	-	-	-	-	15 531	15 531	151 992	151 725	60 711
Sanitation Infrastructure		10 000	10 000	-	-	-	-	(5 000)	(5 000)	5 000	7 407	48 000
Solid Waste Infrastructure		6 261	6 261	-	-	-	-	(6 261)	(6 261)	-	8 739	20 885
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		171 460	171 460	-	-	-	-	5 412	5 412	176 872	172 872	135 596
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		3 500	3 500	-	-	-	-	(300)	(300)	3 200	-	-
Machinery and Equipment		750	750	-	-	-	-	500	500	1 250	-	-
Transport Assets		-	-	-	-	-	-	2 054	2 054	2 054	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	22 793	22 793	-	-	-	-	(15 356)	(15 356)	7 437	46 562	45 316
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 293	19 293	-	-	-	-	(13 356)	(13 356)	5 937	35 177	26 201
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 293	19 293	-	-	-	-	(13 356)	(13 356)	5 937	35 177	26 201
Community Facilities		1 000	1 000	-	-	-	-	(1 000)	(1 000)	-	11 385	19 115
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 000	1 000	-	-	-	-	(1 000)	(1 000)	-	11 385	19 115
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-

**NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024
ADJUSTMENT BUDGET**

NW375 Moses Kotane - Table B9 Asset Management - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
											+1 2024/25	+2 2025/26
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Licences and Rights	2a	2 500	2 500	–	–	–	–	(1 000)	(1 000)	1 500	–	–
Intangible Assets		2 500	2 500	–	–	–	–	(1 000)	(1 000)	1 500	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets to be adjusted		46 088	46 088	–	–	–	–	(5 108)	(5 108)	40 980	50 524	101 500
Roads Infrastructure		46 088	46 088	–	–	–	–	(5 108)	(5 108)	40 980	50 524	101 500
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–	
Infrastructure	46 088	46 088	–	–	–	–	(5 108)	(5 108)	40 980	50 524	101 500	
Community Facilities	–	–	–	–	–	–	–	–	–	–	–	
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–	
Total Capital Expenditure to be adjusted	4	244 591	244 591	–	–	–	–	(12 797)	(12 797)	231 793	269 958	282 412
Roads Infrastructure		46 088	46 088	–	–	–	–	(5 108)	(5 108)	40 980	50 524	101 500
Storm water Infrastructure		14 738	14 738	–	–	–	–	–	–	14 738	–	–
Electrical Infrastructure		4 000	4 000	–	–	–	–	1 142	1 142	5 142	5 000	6 000
Water Supply Infrastructure		155 754	155 754	–	–	–	–	2 175	2 175	157 929	186 902	86 912
Sanitation Infrastructure		10 000	10 000	–	–	–	–	(5 000)	(5 000)	5 000	7 407	48 000
Solid Waste Infrastructure		6 261	6 261	–	–	–	–	(6 261)	(6 261)	–	8 739	20 885
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		236 841	236 841	–	–	–	–	(13 052)	(13 052)	223 789	258 573	263 297
Community Facilities		1 000	1 000	–	–	–	–	(1 000)	(1 000)	–	11 385	19 115
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		1 000	1 000	–	–	–	–	(1 000)	(1 000)	–	11 385	19 115
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–	
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–	
Servitudes	–	–	–	–	–	–	–	–	–	–	–	
Licences and Rights	2 500	2 500	–	–	–	–	(1 000)	(1 000)	1 500	–	–	
Intangible Assets	2 500	2 500	–	–	–	–	(1 000)	(1 000)	1 500	–	–	
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–	
Furniture and Office Equipment	3 500	3 500	–	–	–	–	(300)	(300)	3 200	–	–	
Machinery and Equipment	750	750	–	–	–	–	500	500	1 250	–	–	
Transport Assets	–	–	–	–	–	–	2 054	2 054	2 054	–	–	
Land	–	–	–	–	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–	
Mature	–	–	–	–	–	–	–	–	–	–	–	
Immature	–	–	–	–	–	–	–	–	–	–	–	
Living Resources	–	–	–	–	–	–	–	–	–	–	–	

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Table B9 Asset Management - 28/02/2024

Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H			
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 279 111	3 279 111	-	-	-	-	(12 797)	(12 797)	3 266 313	3 526 274	4 124 779	
Roads Infrastructure		1 409 658	1 409 658	-	-	-	-	(5 108)	(5 108)	1 404 550	1 414 094	101 500	
Storm water Infrastructure		14 738	14 738	-	-	-	-	-	-	14 738	-	-	
Electrical Infrastructure		163 949	163 949	-	-	-	-	1 142	1 142	165 091	164 949	6 000	
Water Supply Infrastructure		350 964	350 964	-	-	-	-	2 175	2 175	353 139	382 112	86 912	
Sanitation Infrastructure		(33 403)	(33 403)	-	-	-	-	(5 000)	(5 000)	(38 403)	(35 996)	48 000	
Solid Waste Infrastructure		48 390	48 390	-	-	-	-	(6 261)	(6 261)	42 130	50 869	20 885	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		1 954 297	1 954 297	-	-	-	-	(13 052)	(13 052)	1 941 245	1 976 029	263 297	
Community Assets		1 153 258	1 153 258	-	-	-	-	(1 000)	(1 000)	1 152 258	1 383 925	3 694 752	
Heritage Assets		15 868	15 868	-	-	-	-	(1 000)	(1 000)	14 868	13 368	13 249	
Investment properties		151 438	151 438	-	-	-	-	-	-	151 438	152 952	153 482	
Other Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		3 500	3 500	-	-	-	-	(300)	(300)	3 200	-	-	
Machinery and Equipment		750	750	-	-	-	-	500	500	1 250	-	-	
Transport Assets		-	-	-	-	-	-	2 054	2 054	2 054	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 279 111	3 279 111	-	-	-	-	(12 797)	(12 797)	3 266 313	3 526 274	4 124 779	
EXPENDITURE OTHER ITEMS													
<u>Depreciation & asset impairment</u>		155 041	155 041	-	-	-	-	-	-	155 041	162 638	170 282	
<u>Repairs and Maintenance by asset class</u>	3	57 155	57 155	-	-	-	-	-	-	57 155	62 550	60 710	
Roads Infrastructure		5 200	5 200	-	-	-	-	-	-	5 200	7 245	7 492	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		4 200	4 200	-	-	-	-	-	-	4 200	5 210	220	
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 049	1 098	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		13 400	13 400	-	-	-	-	-	-	13 400	14 057	14 717	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		23 800	23 800	-	-	-	-	-	-	23 800	27 560	23 527	
Community Facilities		5	5	-	-	-	-	-	-	5	5	5	
Sport and Recreation Facilities		250	250	-	-	-	-	-	-	250	262	275	
Community Assets		255	255	-	-	-	-	-	-	255	267	280	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		3 800	3 800	-	-	-	-	-	-	3 800	3 986	4 174	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets		3 800	3 800	-	-	-	-	-	-	3 800	3 986	4 174	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197	
Intangible Assets		2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197	
Computer Equipment		50	50	-	-	-	-	-	-	50	52	604	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		27 250	27 250	-	-	-	-	-	-	27 250	28 585	29 929	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		212 196	212 196	-	-	-	-	-	-	212 196	225 188	230 992	

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

Table 10- B10: Basic Service Delivery Measurement

NW375 Moses Kotane - Table B10 Basic service delivery measurement - 28/02/2024

Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14			
Household service targets	1												
Water:													
Piped water inside dwelling		7000	0	0	0	0	0	0	-	7	7000	0	0
Piped water inside yard (but not in dwelling)		10000	0	0	0	0	0	0	-	10	0	0	0
Using public tap (at least min.service level)	2	52000	0	0	0	0	0	0	-	52	0	0	0
Other water supply (at least min.service level)									-	-			
<i>Minimum Service Level and Above sub-total</i>		69	-	-	-	-	-	-	-	69	7	-	-
Using public tap (< min.service level)	3	12000	0	0	0	0	0	0	-	12	0	0	0
Other water supply (< min.service level)	3,4								-	-			
No water supply									-	-			
<i>Below Minimum Service Level sub-total</i>		12	-	-	-	-	-	-	-	12	-	-	-
Total number of households	5	81	-	-	-	-	-	-	-	81	7	-	-
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		8000	0	0	0	0	0	0	-	8 000	0	0	0
Flush toilet (with septic tank)		5000	0	0	0	0	0	0	-	5 000	0	0	0
Chemical toilet									-	-			
Pit toilet (ventilated)									-	-			
Other toilet provisions (> min.service level)									-	-			
<i>Minimum Service Level and Above sub-total</i>		13 000	-	-	-	-	-	-	-	13 000	-	-	-
Bucket toilet									-	-			
Other toilet provisions (< min.service level)									-	-			
No toilet provisions		40000	0	0	0	0	0	0	-	40 000	0	0	0
<i>Below Minimum Service Level sub-total</i>		40 000	-	-	-	-	-	-	-	40 000	-	-	-
Total number of households	5	53 000	-	-	-	-	-	-	-	53 000	-	-	-
Energy:													
Electricity (at least min. service level)									-	-			
Electricity - prepaid (> min.service level)									-	-			
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-			
Electricity - prepaid (< min. service level)									-	-			
Other energy sources									-	-			
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
Refuse:													
Removed at least once a week (min.service)		75500	0	0	0	0	0	0	-	75 500	0	0	0
<i>Minimum Service Level and Above sub-total</i>		75 500	-	-	-	-	-	-	-	75 500	-	-	-
Removed less frequently than once a week									-	-			
Using communal refuse dump									-	-			
Using own refuse dump									-	-			
Other rubbish disposal									-	-			
No rubbish disposal		0	0	0	0	0	0	0	-	-	0	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	75 500	-	-	-	-	-	-	-	75 500	-	-	-
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		25	-	-	-	-	-	-	-	25	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		30	-	-	-	-	-	-	-	30	-	-	-
Refuse (removed at least once a week)		58	-	-	-	-	-	-	-	58	-	-	-
<i>Informal Settlements</i>		113	-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per indigent household per month)		9 850	9 850	-	-	-	-	-	-	9 850	10 333	10 818	
Sanitation (free sanitation service to indigent households)		430	430	-	-	-	-	-	-	430	452	473	
Electricity/other energy (50kwh per indigent household per month)		8 500	8 500	-	-	-	-	-	-	8 500	8 917	9 336	
Refuse (removed once a week for indigent households)		293	293	-	-	-	-	-	-	293	307	321	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		17 330	-	-	-	-	-	-	-	17 330	-	-	-

**NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024
ADJUSTMENT BUDGET**

2.8 OTHER SUPPORTING DOCUMENTS

Table SB 1: Detailed Financial Performance

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		156 988	156 988	–	–	–	–	–	–	156 988	164 680	172 419
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2 463	2 463	–	–	–	–	–	–	2 463	2 583	2 705
Net Property Rates		154 525	154 525	–	–	–	–	–	–	154 525	162 096	169 714
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		8 500	8 500	–	–	–	–	–	–	8 500	8 917	9 336
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		8 500	8 500	–	–	–	–	–	–	8 500	8 917	9 336
Net Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–
Service charges - Water												
Total Service charges - water		232 370	232 370	–	–	–	–	40	40	232 410	243 756	255 213
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		9 850	9 850	–	–	–	–	–	–	9 850	10 333	10 818
Net Service charges - Water		222 520	222 520	–	–	–	–	40	40	222 560	233 424	244 394
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		6 467	6 467	–	–	–	–	–	–	6 467	6 784	7 103
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		430	430	–	–	–	–	–	–	430	452	473
Net Service charges - Waste Water Management		6 036	6 036	–	–	–	–	–	–	6 036	6 332	6 630
Service charges - Waste Management												
Total refuse removal revenue		12 569	12 569	–	–	–	–	–	–	12 569	13 185	13 805
Total landfill revenue		–	–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		293	293	–	–	–	–	–	–	293	307	321
Service charges - Waste Management		12 277	12 277	–	–	–	–	–	–	12 277	12 878	13 483
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		211 885	211 885	–	–	–	–	(1 775)	(1 775)	210 110	220 708	229 848
Pension and UIF Contributions		41 423	41 423	–	–	–	–	144	144	41 567	43 441	45 471
Medical Aid Contributions		16 686	16 686	–	–	–	–	86	86	16 772	17 504	18 326
Overtime		5 856	5 856	–	–	–	–	(500)	(500)	5 356	5 842	5 881
Performance Bonus		14 559	14 559	–	–	–	–	110	110	14 669	15 273	15 991
Motor Vehicle Allowance		1 894	1 894	–	–	–	–	(160)	(160)	1 734	1 987	2 080
Cellphone Allowance		–	–	–	–	–	–	–	–	–	–	–
Housing Allowances		629	629	–	–	–	–	17	17	647	660	691
Other benefits and allowances		3 558	3 558	–	–	–	–	0	0	3 559	3 731	3 906
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–	–
Aging and post related allowance		382	382	–	–	–	–	(192)	(192)	190	400	419
In kind benefits		–	–	–	–	–	–	–	–	–	–	–
sub-total		296 872	296 872	–	–	–	–	(2 269)	(2 269)	294 603	309 546	322 613
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–
Total Employee related costs		296 872	296 872	–	–	–	–	(2 269)	(2 269)	294 603	309 546	322 613
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		149 066	149 066	–	–	–	–	–	–	149 066	156 370	163 719
Lease amortisation		5 975	5 975	–	–	–	–	–	–	5 975	6 268	6 563
Capital asset impairment		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation and amortisation		155 041	155 041	–	–	–	–	–	–	155 041	162 638	170 282
Bulk purchases												
Electricity Bulk Purchases		25 000	25 000	–	–	–	–	–	–	25 000	26 225	27 458
Total bulk purchases		25 000	25 000	–	–	–	–	–	–	25 000	26 225	27 458
Transfers and grants												
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Contracted services												
Outsourced Services		66 293	66 293	–	–	–	–	10	10	66 303	70 083	68 092
Consultants and Professional Services		20 040	20 040	–	–	–	–	300	300	20 340	21 022	22 010
Contractors		53 757	53 757	–	–	–	–	–	–	53 757	56 391	59 041
Total contracted services		140 090	140 090	–	–	–	–	310	310	140 400	147 496	149 144
Operational Costs												
Collection costs		–	–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		100	100	–	–	–	–	–	–	100	105	110
Audit fees		4 000	4 000	–	–	–	–	–	–	4 000	4 196	4 393
Other Operational Costs		79 181	79 181	–	–	–	–	9 984	9 984	89 166	84 625	88 672
Total Other Operational Costs		83 281	83 281	–	–	–	–	9 984	9 984	93 266	88 926	93 175
Repairs and Maintenance by Expenditure Item												
Employee related costs		–	–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		–	–	–	–	–	–	–	–	–	–	–
Contracted Services		54 905	54 905	–	–	–	–	–	–	54 905	58 399	55 909
Other Expenditure		2 250	2 250	–	–	–	–	–	–	2 250	4 150	4 801
Total Repairs and Maintenance Expenditure		57 155	57 155	–	–	–	–	–	–	57 155	62 550	60 710
Inventory Consumed												
Inventory Consumed - Water		130 000	130 000	–	–	–	–	–	–	130 000	136 370	142 779
Inventory Consumed - Other		20 155	20 155	–	–	–	–	–	–	20 155	21 142	22 136
Total Inventory Consumed & Other Material		150 155	150 155	–	–	–	–	–	–	150 155	157 512	164 915

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

Table SB 2: Supporting Table to Financial Position

NW375 Moses Kotane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2024

Description		Ref	Budget Year 2023/24								Budget Year	Budget Year	
			Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjsts. 9	Total Adjsts. 10	Adjusted Budget 11	+1 2024/25	+2 2025/26
R thousands			A	A1	B	C	D	E	F	G	H		
ASSETS													
Trade and other receivables from exchange transactions													
Electricity										-			
Water			965 716	965 716	-	-	-	-	-	965 716	1 016 570	1 075 030	
Waste			130 066	130 066	-	-	-	-	-	130 066	130 006	(1 337)	
Waste Water			27 918	27 918	-	-	-	-	-	27 918	27 938	462	
Other trade receivables from exchange transactions			(6 578)	(6 578)	-	-	-	-	-	(6 578)	(6 578)	-	
Gross: Trade and other receivables from exchange transactions			1 117 120	1 117 120	-	-	-	-	-	1 117 120	1 167 936	1 074 155	
Less: Impairment for debt			(1 050 860)	(1 050 860)	-	-	-	-	-	(1 050 860)	(1 095 226)	(994 421)	
Impairment for Electricity										-			
Impairment for Water			(900 351)	(900 351)	-	-	-	-	-	(900 351)	(944 468)	(988 858)	
Impairment for Waste			(125 280)	(125 280)	-	-	-	-	-	(125 280)	(125 280)	-	
Impairment for Waste Water			(24 592)	(24 592)	-	-	-	-	-	(24 592)	(24 840)	(5 562)	
Impairment for other trade receivalbes from exchange transactions			(637)	(637)	-	-	-	-	-	(637)	(637)	-	
Total net Trade and other receivables from Exchange Transactions			66 260	66 260	-	-	-	-	-	66 260	72 710	79 735	
-													
Receivables from non-exchange transactions													
Property rates			126 367	126 367	-	-	-	-	-	126 367	132 817	142 667	
Less: Impairment of Property rates			(63 745)	(63 745)	-	-	-	-	-	(63 745)	(63 745)	(66 741)	
Net Property rates			62 623	62 623	-	-	-	-	-	62 623	69 073	75 926	
Other receivables from non-exchange transactions			7 396	7 396	-	-	-	-	-	7 396	7 396	7 744	
Impairment for other receiv albes from non-exchange transactions			(3 758)	(3 758)	-	-	-	-	-	(3 758)	(3 758)	(3 935)	
Net other receivables from non-exchange transactions			3 638	3 638	-	-	-	-	-	3 638	3 638	3 809	
Total net Receivables from non-exchange transactions			66 260	66 260	-	-	-	-	-	66 260	72 710	79 735	
Inventory													
Water													
Opening Balance			65	65	-	-	-	-	-	65	65	68	
System Input Volume			130 000	130 000	-	-	-	-	-	130 000	136 370	142 779	
Water Treatment Works			-	-	-	-	-	-	-	-	-	-	
Bulk Purchases			130 000	130 000	-	-	-	-	-	130 000	136 370	142 779	
Natural Sources			-	-	-	-	-	-	-	-	-	-	
Authorised Consumption			(130 000)	(130 000)	-	-	-	-	-	(130 000)	(136 370)	(142 779)	
Billed Authorised Consumption			(130 000)	(130 000)	-	-	-	-	-	(130 000)	(136 370)	(142 779)	
Billed Metered Consumption			(130 000)	(130 000)	-	-	-	-	-	(130 000)	(136 370)	(142 779)	
Free Basic Water			-	-	-	-	-	-	-	-	-	-	
Subsidised Water			-	-	-	-	-	-	-	-	-	-	
Revenue Water			(130 000)	(130 000)	-	-	-	-	-	(130 000)	(136 370)	(142 779)	
Closing Balance Water			65	65	-	-	-	-	-	65	65	68	
Opening Balance			11 946	11 946	-	-	-	-	-	11 946	11 946	12 508	
Acquisitions			20 155	20 155	-	-	-	-	-	20 155	21 142	22 136	
Issues			(20 155)	(20 155)	-	-	-	-	-	(20 155)	(21 142)	(22 136)	
Adjustments			2 333	2 333	-	-	-	-	-	2 333	3 096	3 319	
Write-offs			-	-	-	-	-	-	-	-	-	-	
Closing balance - Consumables Standard Rated			14 280	14 280	-	-	-	-	-	14 280	15 042	15 826	

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
											+1 2024/25	+2 2025/26
		Original Budget	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
A	A1	B	C	D	E	F	G	H				
R thousands												
Opening Balance		320	320	-	-	-	-	-	-	320	320	335
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		320	320	-	-	-	-	-	-	320	320	335
Closing Balance - Inventory & Consumables		14 665	14 665	-	-	-	-	-	-	14 665	15 428	16 230
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		3 690 825	3 690 825	-	-	-	-	(11 797)	(11 797)	3 679 028	3 938 974	3 958 049
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		238 700	238 700	-	-	-	-	-	-	238 700	238 700	-
Total Property, plant & equipment	1	3 452 125	3 452 125	-	-	-	-	(11 797)	(11 797)	3 440 328	3 700 274	3 958 049
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		12 820	12 820	-	-	-	-	-	-	12 820	13 027	13 510
Total Current liabilities - Financial liabilities		12 820	12 820	-	-	-	-	-	-	12 820	13 027	13 510
Trade and other payables												
Trade and other payables from exchange transactions		177 266	177 266	-	-	-	-	-	-	177 266	182 796	(57 221)
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		-	-	-	-	-	-	(3 448)	(3 448)	(3 448)	-	-
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	177 266	177 266	-	-	-	-	(3 448)	(3 448)	173 818	182 796	(57 221)
Non current liabilities - Financial liabilities												
Borrowing		33 895	33 895	-	-	-	-	(12 142)	(12 142)	21 753	20 868	7 358
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		33 895	33 895	-	-	-	-	(12 142)	(12 142)	21 753	20 868	7 358
Refuse landfill site rehabilitation		22 217	22 217	-	-	-	-	-	-	22 217	24 354	25 498
Other		16 216	16 216	-	-	-	-	-	-	16 216	17 284	18 096
Total Provisions - non current		38 433	38 433	-	-	-	-	-	-	38 433	41 638	43 595
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 150 639	3 150 639	-	-	-	-	-	-	3 150 639	3 292 418	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		3 150 639	3 150 639	-	-	-	-	-	-	3 150 639	3 292 418	-
Surplus/(Deficit)		102 349	102 349	-	-	-	-	(23 863)	(23 863)	78 485	45 769	27 014
Transfers to/from Reserves		331 413	331 413	-	-	-	-	26 464	26 464	357 878	385 222	4 529 970
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		32	32	-	-	-	-	-	-	32	34	-
Accumulated Surplus/(Deficit)	1	3 584 433	3 584 433	-	-	-	-	2 601	2 601	3 587 034	3 723 442	4 556 984
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 584 433	3 584 433	-	-	-	-	2 601	2 601	3 587 034	3 723 442	4 556 984

**NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024
ADJUSTMENT BUDGET**

NW375 Moses Kotane - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2024

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NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				28.2%	28.2%	27.9%	28.2%	28.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
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				79.0%	79.0%	80.4%	63.1%	-328.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				79.0%	79.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.3	0.3	0.4	0.2	-0.9
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				21.7%	21.7%	21.7%	23.2%	23.5%
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))								
Creditors to Cash and Investments					278.5%	278.5%	273.0%	11.6%	-3.5%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	2600205.0%	0.0%	0.0%	3124259.3%		3124259.3%	3436685.3%	0.0%
	Total Cost of Losses (Rand '000)	19 266	–	–	17 500		17 500	16 500	–
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				27.5%	27.5%	27.3%	29.5%	30.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.3%	5.3%	5.3%	6.0%	5.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				44.4%	44.4%	44.4%	48.0%	49.2%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				301.0%	301.0%	301.2%	279.6%	285.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				6.1%	6.1%	6.1%	6.9%	7.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

Demographics										
Population					237 000 000				242 553 000	
Females aged 5 - 14					24 000 000				35 099 000	
Males aged 5 - 14					23 000 000				35 696 000	
Females aged 15 - 34					41 000 000				75 483 000	
Males aged 15 - 34					41 000 000				77 489 000	
Unemployment					142 000 000				18 786 000	
Monthly Household income (no. of households)	1, 12									
None					32 821				33 758	
R1 - R1 600					12 532				12 532	
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household demographics (000)										
Number of people in municipal area					227 000				242 553	
Number of poor people in municipal area					84				84	
Number of households in municipal area					60				62	
Number of poor households in municipal area					33				330	
Definition of poor household (R per month)										
Housing statistics	3									
Formal										
Informal										
Total number of households										
Dwellings provided by municipality	4				52 571				54 162	
Dwellings provided by province/s					7 596				8 059	
Dwellings provided by private sector	5									
Total new housing dwellings					60 167				62 221	
Economic	6									
Inflation/inflation outlook (CPI)										
Interest rate - borrowing					0.0%	0.0%	0.0%	5.4%	0.0%	
Interest rate - investment					0.0%	0.0%	0.0%	12.0%	0.0%	
Remuneration increases					0.0%	0.0%	0.0%	7.5%	0.0%	
Consumption growth (electricity)					0.0%	0.0%	0.0%	7.5%	0.0%	
Consumption growth (water)										
Collection rates	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	0.0%	0.0%	0.0%	970.0%	0.0%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling				7 000	7 000	7 000	7 000		
		Piped water inside yard (but not in dwelling)				10 000	10 000	10 000			
		Using public tap (at least min.service level)				52 000	52 000	52 000			
		Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total				69 000	69 000	69 000	7 000		
		Using public tap (< min.service level)				12 000	12 000	12 000			
		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total				12 000	12 000	12 000			
		Total number of households				81 000	81 000	81 000	7 000		
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)				8 000	8 000	8 000			
		Flush toilet (with septic tank)				5 000	5 000	5 000			
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total				13 000	13 000	13 000			
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions				40 000	40 000	40 000			
		Below Minimum Service Level sub-total				40 000	40 000	40 000			
		Total number of households				53 000	53 000	53 000			
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min.service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
		Total number of households									
		Refuse:									
		Removed at least once a week				75 500	75 500	75 500			
		Minimum Service Level and Above sub-total				75 500	75 500	75 500			
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households				75 500	75 500	75 500			

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

Municipal in-house services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	–	7 000	7 000	7 000	7 000	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	10 000	10 000	10 000	–	–	–
		Using public tap (at least min.service level)	–	–	–	52 000	52 000	52 000	–	–	–
		Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	69 000	69 000	69 000	7 000	–	–
		Using public tap (< min.service level)	–	–	–	12 000	12 000	12 000	–	–	–
		Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	12 000	12 000	12 000	–	–	–
		Total number of households	–	–	–	81 000	81 000	81 000	7 000	–	–
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	8 000	8 000	8 000	–	–	–
		Flush toilet (with septic tank)	–	–	–	5 000	5 000	5 000	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	13 000	13 000	13 000	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	40 000	40 000	40 000	–	–	–
		Below Minimum Service Level sub-total	–	–	–	40 000	40 000	40 000	–	–	–
		Total number of households	–	–	–	53 000	53 000	53 000	–	–	–
		Electric:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	–	–	–	75 500	75 500	75 500	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	75 500	75 500	75 500	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	75 500	75 500	75 500	–	–	–
Electricity											
	Ref.	Location of households for each type of FBS									
		Formal settlements - (6 kilolitre per indigent household per month)	8 500	8 500	–	–	–	–	8 500	8 917	9 336
		Number of HH receiving this type of FBS	30	–	–	–	–	–	30	–	–
		Informal settlements (R '000)	4 410	–	–	–	–	–	4 410	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	4 410 000	–	–	–	–	–	4 410 000	–	–
Water											
	Ref.	Location of households for each type of FBS									
		Formal settlements - (6 kilolitre per indigent household per month)	9 850	9 850	–	–	–	–	9 850	10 333	10 818
		Number of HH receiving this type of FBS	25	–	–	–	–	–	25	–	–
		Informal settlements (R '000)	12 074	–	–	–	–	–	12 074	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	12 074 000	–	–	–	–	–	12 074 000	–	–
Sanitation											
	Ref.	Location of households for each type of FBS									
		Formal settlements - (free sanitation service to indigent households)	430	430	–	–	–	–	430	452	473
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (R '000)	423	–	–	–	–	–	423	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	423 000	–	–	–	–	–	423 000	–	–
Refuse Removal											
	Ref.	Location of households for each type of FBS									
		Formal settlements - (removed once a week to indigent households)	293	293	–	–	–	–	293	307	321
		Number of HH receiving this type of FBS	58	–	–	–	–	–	58	–	–
		Informal settlements (R '000)	423	–	–	–	–	–	423	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (R '000)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Refuse Removal for informal settlements	423 000	–	–	–	–	–	423 000	–	–

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2024

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				63 660	63 660	63 660	8 658	11 260
Cash + investments at the yr end less applications - R'000	2	18(1)b				(28 266)	(28 266)	(24 831)	(58 644)	199 405
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				101 967	101 967	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-14.8%	-1.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	14.9%	14.9%	14.9%	15.6%	18.9%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				5.3%	5.3%	5.3%	6.1%	6.1%
Capital payments % of capital expenditure	8	18(1)c,19				100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							9.7%	9.1%
Long term receivables % change - incr(decr)	12	18(1)a							3.1%	-131.3%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.7%	1.7%	1.7%	1.8%	1.5%
Asset renewal % of capital budget	14	20(1)(vi)				9.3%	9.3%	3.2%	17.2%	16.0%

NW375 Moses Kotane - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		577 763	577 763	-	-	(1 969)	(1 969)	575 794	615 091	621 835
Local Government Equitable Share										
Equitable Share	3	566 087	566 087	-	-	-	-	566 087	604 662	610 870
Expanded Public Works Programme Integrated Grant		1 629	1 629	-	-	-	-	1 629	-	-
Local Government Financial Management Grant		1 950	1 950	-	-	-	-	1 950	1 950	2 088
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 097	8 097	-	-	(1 969)	(1 969)	6 128	8 479	8 877
Provincial Government:		-	-	-	-	2 634	2 634	2 634	-	-
Capacity Building and Other Grants	5	-	-	-	-	2 634	2 634	2 634	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	577 763	577 763	-	-	665	665	578 428	615 091	621 835
Capital Transfers and Grants										
National Government:		236 841	236 841	-	-	(13 052)	(13 052)	223 789	269 958	282 412
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		171 841	171 841	-	-	(9 886)	(9 886)	161 955	179 943	188 387
Water Services Infrastructure Grant		65 000	65 000	-	-	(3 165)	(3 165)	61 835	90 015	94 025
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	236 841	236 841	-	-	(13 052)	(13 052)	223 789	269 958	282 412
TOTAL RECEIPTS OF TRANSFERS & GRANTS		814 604	814 604	-	-	(12 387)	(12 387)	802 217	885 049	904 247

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		577 763	577 763	-	-	4 191	4 191	581 954	615 091	621 835
Local Government Equitable Share										
Equitable Share		566 087	566 087	-	-	6 160	6 160	572 247	604 662	610 870
Expanded Public Works Programme Integrated Grant		1 629	1 629	-	-	-	-	1 629	-	-
Local Government Financial Management Grant		1 950	1 950	-	-	-	-	1 950	1 950	2 088
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 097	8 097	-	-	(1 969)	(1 969)	6 128	8 479	8 877
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		577 763	577 763	-	-	4 191	4 191	581 954	615 091	621 835
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		236 841	236 841	-	-	(13 052)	(13 052)	223 789	269 958	282 412
Municipal Infrastructure Grant		171 841	171 841	-	-	(9 886)	(9 886)	161 955	179 943	188 387
Water Services Infrastructure Grant		65 000	65 000	-	-	(3 165)	(3 165)	61 835	90 015	94 025
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		236 841	236 841	-	-	(13 052)	(13 052)	223 789	269 958	282 412
Total capital expenditure of Transfers and Grants		814 604	814 604	-	-	(8 861)	(8 861)	805 743	885 049	904 247

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/02/2024

Description	Ref	Budget Year 2023/24						Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	
Operating transfers and grants:									
National Government:		-	-	-	-	1 434	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(15 676)	(15 676)	-	-	1 969	1 969	(13 707)	(15 429)
Conditions met - transferred to revenue		15 676	15 676	-	-	(1 969)	1 969	(13 707)	15 429
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		15 676	15 676	-	-	(1 969)	1 969	(13 707)	15 429
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(236 841)	(236 841)	-	-	15 066	15 066	(221 775)	(269 958)
Conditions met - transferred to revenue		236 841	236 841	-	-	(13 052)	13 052	(223 789)	269 958
Conditions still to be met - transferred to liabilities		-	-	-	-	2 014	2 014	2 014	-
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		236 841	236 841	-	-	(13 052)	13 052	(223 789)	269 958
Total capital transfers and grants - CTBM		-	-	-	-	2 014	2 014	2 014	-
TOTAL TRANSFERS AND GRANTS REVENUE		252 517	252 517	-	-	(15 021)	15 021	(237 496)	285 387
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	2 014	2 014	2 014	-

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2024

Summary of remuneration	Ref	Budget Year 2023/24									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		23 211	23 211			-		-	-	23 211	0.0%
Pension and UIF Contributions		-	-			-		-	-	-	
Medical Aid Contributions		-	-			-		-	-	-	
Motor Vehicle Allowance		-	-			-		-	-	-	
Cellphone Allowance		3 174	3 174			-		-	-	3 174	
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		1 211	1 211			-		-	-	1 211	
Sub Total - Councillors		27 597	27 597			-		-	-	27 597	0.0%
% increase			-							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		9 559	9 559	-		-		-	-	9 559	0.0%
Pension and UIF Contributions		683	683	-		-		-	-	683	0.0%
Medical Aid Contributions		114	114	-		-		-	-	114	0.0%
Overtime		-	-	-		-		-	-	-	
Performance Bonus		367	367	-		-		-	-	367	
Motor Vehicle Allowance		1 225	1 225	-		-		-	-	1 225	0.0%
Cellphone Allowance		-	-	-		-		-	-	-	
Housing Allowances		-	-	-		-		-	-	-	
Other benefits and allowances		1	1	-		-		-	-	1	
Payments in lieu of leave		-	-	-		-		-	-	-	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations		-	-	-		-		-	-	-	
Entertainment	5	-	-	-		-		-	-	-	
Scarcity		-	-	-		-		-	-	-	
Acting and post related allowance		-	-	-		-		-	-	-	
In kind benefits		-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality		11 949	11 949	-		-		-	-	11 949	0.0%
% increase			-							-	
Other Municipal Staff											
Basic Salaries and Wages		202 326	202 326	-	-	-	-	(1 775)	(1 775)	200 551	-0.9%
Pension and UIF Contributions		40 740	40 740	-	-	-	-	144	144	40 883	0.4%
Medical Aid Contributions		16 572	16 572	-	-	-	-	86	86	16 659	0.5%
Overtime		5 856	5 856	-	-	-	-	(500)	(500)	5 356	-8.5%
Performance Bonus		14 192	14 192	-	-	-	-	110	110	14 302	
Motor Vehicle Allowance		669	669	-	-	-	-	(160)	(160)	509	-23.9%
Cellphone Allowance		-	-	-		-		-	-	-	
Housing Allowances		629	629	-	-	-	-	17	17	647	
Other benefits and allowances		3 558	3 558	-	-	-	-	0	0	3 558	
Payments in lieu of leave		-	-	-		-		-	-	-	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations		-	-	-		-		-	-	-	
Entertainment	5	-	-	-		-		-	-	-	
Scarcity		-	-	-		-		-	-	-	
Acting and post related allowance		382	382	-	-	-	-	(192)	(192)	190	
In kind benefits		-	-	-		-		-	-	-	
Sub Total - Other Municipal Staff		284 923	284 923	-	-	-	-	(2 269)	(2 269)	282 653	-0.8%
% increase											
Total Parent Municipality		324 469	324 469	-	-	-	-	(2 269)	(2 269)	322 199	-0.7%

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Municipal Council		-	-	(2 327)	371	-	239	-	1 904	1 904	1 904	1 904	16 952	22 852	22 669	22 901
Vote 02 - Office OfThe Accounting Officer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		255 868	21 262	20 863	20 425	20 623	204 222	22 409	45 370	45 370	45 370	45 370	(202 714)	544 438	484 117	495 520
Vote 04 - Corporate Services		121	-	-	-	-	259	-	50	50	50	50	20	600	600	600
Vote 05 - Community Services		1 181	1 147	1 138	1 067	1 132	1 005	1 128	8 425	8 425	8 425	8 425	64 677	106 174	130 392	137 018
Vote 06 - Planning & Development		4	11	29	49	40	18	3	-	-	-	-	(154)	-	-	-
Vote 07 - Infrastructure & Technical Services		14 158	14 121	60 815	42 395	15 323	75 540	17 841	51 309	51 309	51 309	51 309	182 488	627 915	679 741	695 800
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		271 332	36 541	80 519	64 305	37 118	281 283	41 382	107 058	107 058	107 058	107 058	61 269	1 301 978	1 317 519	1 351 839
Expenditure by Vote																
Vote 01 - Municipal Council		8 885	5 459	4 691	6 920	6 018	5 412	5 466	7 199	7 199	7 199	7 199	15 358	87 006	90 019	94 317
Vote 02 - Office OfThe Accounting Officer		1 390	1 430	1 706	2 671	3 806	4 615	1 637	1 968	1 968	1 968	1 968	(1 151)	23 610	24 767	25 931
Vote 03 - Budget And Treasury Office		9 609	67 117	6 749	5 625	6 253	7 416	4 249	13 228	13 228	13 228	13 228	(1 199)	158 731	166 403	174 260
Vote 04 - Corporate Services		5 070	6 278	7 281	5 060	6 415	6 352	5 925	7 220	7 220	7 220	7 220	15 381	86 645	90 732	93 617
Vote 05 - Community Services		117 153	13 230	10 301	27 057	10 289	9 484	18 289	17 355	17 355	17 355	17 355	(74 289)	200 935	206 938	216 488
Vote 06 - Planning & Development		2 067	1 675	1 838	1 822	1 752	2 143	1 820	2 242	2 242	2 242	2 242	4 820	26 906	28 119	29 551
Vote 07 - Infrastructure & Technical Services		637 657	22 155	15 066	84 500	16 855	49 664	37 279	54 083	54 083	54 083	54 083	(439 657)	639 850	665 172	691 079
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		781 831	117 345	47 632	133 656	51 390	85 085	74 665	103 295	103 295	103 295	103 295	(481 102)	1 223 683	1 272 151	1 325 244
Surplus/ (Deficit)		(510 500)	(80 804)	32 887	(69 351)	(14 272)	196 198	(33 283)	3 763	3 763	3 763	3 763	542 370	78 296	45 368	26 595

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/02/2024

Description - Standard classification	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		255 989	21 262	18 536	20 795	20 623	204 721	22 409	47 324	47 324	47 324	47 324	(185 742)	567 889	507 386	519 021
Executive and council		–	–	(2 327)	371	–	239	–	1 904	1 904	1 904	1 904	16 952	22 852	22 669	22 901
Finance and administration		255 989	21 262	20 863	20 425	20 623	204 482	22 409	45 420	45 420	45 420	45 420	(202 694)	545 038	484 717	496 120
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		122	78	72	13	80	(51)	77	860	860	860	860	2 802	6 634	15 565	4 368
Community and social services		9	2	8	(111)	(0)	(135)	(14)	527	527	527	527	769	2 634	11 385	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		113	76	64	125	81	84	91	333	333	333	333	2 033	4 000	4 180	4 368
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		4	11	10 710	6 612	40	20 646	3	4 364	4 364	4 364	4 364	6 543	62 025	59 003	115 377
Planning and development		4	11	1 567	49	40	1 350	3	281	281	281	281	1 980	6 128	8 479	8 877
Road transport		–	–	9 144	6 563	–	19 296	–	4 083	4 083	4 083	4 083	4 563	55 897	50 524	106 500
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		15 216	15 190	51 200	36 885	16 374	55 968	18 893	54 510	54 510	54 510	54 510	237 665	665 430	735 565	713 073
Energy sources		–	–	2 514	854	–	2 046	–	859	859	859	859	113	8 963	10 000	6 000
Water management		13 755	13 712	47 198	34 558	14 973	52 542	17 351	55 324	55 324	55 324	55 324	111 344	526 728	474 302	490 832
Waste water management		403	409	423	421	350	323	490	(9 238)	(9 238)	(9 238)	(9 238)	64 334	30 199	136 436	83 591
Waste management		1 058	1 069	1 066	1 053	1 052	1 056	1 052	7 565	7 565	7 565	7 565	61 875	99 540	114 827	132 650
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		271 332	36 541	80 519	64 305	37 118	281 283	41 382	107 058	107 058	107 058	107 058	61 269	1 301 978	1 317 519	1 351 839
Expenditure - Functional																
<i>Governance and administration</i>		26 614	82 765	22 226	24 329	24 663	20 146	21 097	31 658	31 658	31 658	31 658	28 818	377 288	391 838	408 969
Executive and council		9 364	5 993	5 496	8 724	8 955	9 139	6 252	8 361	8 361	8 361	8 361	13 583	100 953	104 649	109 635
Finance and administration		16 797	76 285	16 307	15 182	15 250	10 532	14 419	22 896	22 896	22 896	22 896	15 177	271 533	282 152	294 060
Internal audit		453	487	423	423	457	475	426	400	400	400	400	57	4 802	5 037	5 274
<i>Community and public safety</i>		6 847	7 586	5 071	19 275	5 203	9 393	11 151	10 679	10 679	10 679	10 679	16 793	124 036	128 706	134 595
Community and social services		1 336	1 128	1 038	5 098	1 102	1 006	2 778	3 345	3 345	3 345	3 345	9 582	36 448	35 408	37 061
Sport and recreation		2 663	3 419	2 891	8 732	3 072	2 545	7 367	4 330	4 330	4 330	4 330	3 948	51 959	54 471	56 999
Public safety		2 848	3 038	1 142	5 444	1 029	5 842	1 006	3 004	3 004	3 004	3 004	3 263	35 629	38 827	40 536
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		2 680	2 481	2 901	14 808	3 252	3 328	11 587	7 030	7 030	7 030	7 030	17 958	87 114	93 315	97 796
Planning and development		1 911	1 771	2 169	1 931	1 919	2 126	1 974	2 075	2 075	2 075	2 075	5 553	27 651	30 952	32 516
Road transport		769	710	732	12 877	1 333	1 201	9 613	4 955	4 955	4 955	4 955	12 406	59 463	62 362	65 279
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		745 399	24 263	17 170	75 004	18 030	51 828	30 592	53 666	53 666	53 666	53 666	(544 857)	632 094	654 988	680 425
Energy sources		2 733	7 151	1 294	4 986	4 340	1 361	4 413	3 209	3 209	3 209	3 209	(607)	38 507	41 184	37 871
Water management		619 752	11 880	10 603	63 248	8 908	44 518	20 810	42 783	42 783	42 783	42 783	(449 358)	501 493	517 231	541 470
Waste water management		13 705	1 688	1 545	2 697	1 596	1 877	1 745	2 496	2 496	2 496	2 496	(4 886)	29 949	31 395	32 849
Waste management		109 208	3 544	3 728	4 073	3 186	4 072	3 625	5 179	5 179	5 179	5 179	(90 005)	62 144	65 178	68 235
<i>Other</i>		292	249	264	240	241	390	237	262	262	262	262	186	3 150	3 304	3 459
Total Expenditure - Functional		781 831	117 345	47 632	133 656	51 390	85 085	74 665	103 295	103 295	103 295	103 295	(481 102)	1 223 663	1 272 151	1 325 244
Surplus/ (Deficit) 1.		(510 500)	(80 804)	32 887	(69 351)	(14 272)	196 198	(33 283)	3 763	3 763	3 763	3 763	542 370	78 296	45 368	26 595

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		-	-	(2 477)	(1)	-	-	-	(0)	(0)	(0)	(0)	2 479	-	-	-
Service charges - Water		13 755	13 712	17 324	16 825	14 973	16 229	17 351	18 551	18 551	18 551	18 551	38 186	222 560	233 424	244 394
Service charges - Waste Water Management		403	409	423	421	350	323	490	503	503	503	503	1 207	6 036	6 332	6 630
Service charges - Waste Management		1 058	1 069	1 066	1 053	1 052	1 056	1 052	1 023	1 023	1 023	1 023	778	12 277	12 878	13 483
Agency services													-	-	-	-
Interest													-	-	-	-
Interest earned from Receivables		3 706	3 797	3 875	3 901	4 001	4 087	4 170	5 053	5 053	5 053	5 053	12 888	60 636	-	-
Interest earned from Current and Non Current Assets		1 103	1 976	1 053	823	636	60	2 444	521	521	521	521	(3 928)	6 251	6 582	6 931
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land													-	-	-	-
Rental from Fixed Assets		8	-	18	16	9	9	9	16	16	16	16	56	188	197	206
Licence and permits		113	76	64	125	81	84	91	167	167	167	167	700	2 000	2 090	2 184
Operational Revenue		122	352	51	50	341	310	59	100	100	100	100	(482)	1 205	1 235	1 294
Non-Exchange Revenue																
Property rates		11 993	12 178	12 544	12 600	12 635	12 676	12 675	12 877	12 877	12 877	12 877	15 716	154 525	162 096	169 714
Surcharges and Taxes													-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	167	167	167	167	1 333	2 000	2 090	2 184
Licences or permits													-	-	-	-
Transfer and subsidies - Operational		235 869	-	4 469	295	(10)	184 718	(18)	48 613	48 613	48 613	48 613	(37 348)	582 428	620 091	621 835
Interest		3 175	2 924	2 994	2 908	2 948	2 999	3 050	2 297	2 297	2 297	2 297	(2 624)	27 562	-	-
Fuel Levy													-	-	-	-
Operational Revenue													-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations													-	-	-	-
Total Revenue		271 332	36 541	41 501	39 156	37 118	222 609	41 382	89 931	89 931	89 931	89 931	28 959	1 078 189	1 047 561	1 069 427
Expenditure By Type																
Employee related costs		26 297	24 281	25 040	24 659	24 953	26 261	26 587	24 286	24 286	24 286	24 286	19 382	294 603	309 546	322 613
Remuneration of councillors		2 024	1 646	1 652	2 612	1 744	1 744	2 180	2 300	2 300	2 300	2 300	4 795	27 597	28 949	30 309
Bulk purchases - electricity		2 359	4 403	830	3 349	2 549	3 065	3 085	2 083	2 083	2 083	2 083	(2 972)	25 000	26 225	27 458
Inventory consumed		2	1 200	4 074	33 314	394	29 929	603	12 513	12 513	12 513	12 513	30 588	150 155	157 512	164 915
Debt impairment		-	-	-	-	-	-	-	27 393	27 393	27 393	27 393	219 147	328 721	344 984	361 198
Depreciation and amortisation		-	-	-	45 318	-	-	30 661	12 920	12 920	12 920	12 920	27 382	155 041	162 638	170 282
Interest		10	-	15	-	-	1 712	-	1 127	1 127	1 127	1 127	2 656	8 900	5 874	6 150
Contracted services		5 819	10 609	10 684	16 472	11 969	20 181	4 775	11 736	11 736	11 736	11 736	12 945	140 400	147 496	149 144
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		737 315	67 983	-	1 259	-	85	252	-	-	-	-	(806 894)	-	-	-
Operational costs		8 005	7 223	5 336	6 673	9 781	2 108	6 522	8 937	8 937	8 937	8 937	11 870	93 266	88 926	93 175
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		781 831	117 345	47 632	133 656	51 390	85 085	74 665	103 295	103 295	103 295	103 295	(481 102)	1 223 683	1 272 151	1 325 244
Surplus/(Deficit)		(510 500)	(80 804)	(6 131)	(94 500)	(14 272)	137 524	(33 283)	(13 364)	(13 364)	(13 364)	(13 364)	510 060	(145 494)	(224 590)	(255 817)
Transfers and subsidies - capital (monetary allocations)		-	-	39 017	25 149	-	58 674	-	17 126	17 126	17 126	17 126	32 443	223 789	269 958	282 412
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(510 500)	(80 804)	32 887	(69 351)	(14 272)	196 198	(33 283)	3 763	3 763	3 763	3 763	542 503	78 296	45 368	26 595

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		4 450	1 522	4 701	31 755	3 336	7 417	1 210	6 696	6 696	6 696	6 696	(822)	80 353	84 290	88 252
Service charges - electricity revenue																
Service charges - water revenue		9 141	3 234	5 850	13 795	2 971	6 104	7 786	5 558	5 558	5 558	5 558	(4 420)	66 693	70 027	73 318
Service charges - sanitation revenue		32	149	54	595	23	30	1 273	151	151	151	151	(950)	1 811	1 900	1 989
Service charges - refuse		42	69	72	77	29	38	19	109	109	109	109	525	1 308	1 372	1 436
Rental of facilities and equipment		8	–	18	16	9	9	9	16	16	16	16	56	188	197	206
Interest earned - external investments		1 103	1 976	1 053	823	636	60	2 444	521	521	521	521	(3 928)	6 251	6 582	6 931
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		36	34	21	12	18	23	32	167	167	167	167	1 159	2 000	2 000	2 094
Licences and permits		113	76	64	125	81	84	91	167	167	167	167	700	2 000	2 090	2 184
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		235 869	2 357	2 200	–	–	184 778	–	48 480	48 480	48 480	48 480	(37 362)	581 763	620 091	621 835
Other revenue		(443 693)	70 263	302 922	63 375	59 047	34 679	46 575	144	144	144	144	(132 018)	1 725	1 870	32 529
Cash Receipts by Source		(192 900)	79 680	316 956	110 573	66 149	233 223	59 440	62 008	62 008	62 008	62 008	(177 060)	744 092	790 419	830 775
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20 000	–	–	20 000	–	90 679	33 109	19 737	19 737	19 737	19 737	(5 894)	236 841	269 958	282 412
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	(254)	–	–	–	–	–	254	–	–	–
Increase (decrease) in consumer deposits		–	–	1	2	0	0	0	–	–	–	–	(4)	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		(172 900)	79 680	316 957	130 575	66 150	323 648	92 549	81 744	81 744	81 744	81 744	(182 704)	980 933	1 060 377	1 113 187
Cash Payments by Type																
Employee related costs		(17)	(4 906)	4 961	875	(137)	584	(396)	24 739	24 739	24 739	24 739	196 951	296 872	309 546	322 613
Remuneration of councillors		(24)	(496)	446	(796)	(58)	(76)	23	2 300	2 300	2 300	2 300	19 379	27 597	28 949	30 309
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	2	3 669	4 241	(1 232)	854	669	–	–	2 083	2 083	2 083	2 083	8 466	25 000	26 225	27 458
Acquisitions - water & other inventory	3	22 966	24 564	–	38 242	–	33 026	–	10 833	10 833	10 833	10 833	(11 977)	150 155	157 512	164 915
Contracted services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		(212 610)	51 044	27 850	22 017	40 945	(215 989)	(16 154)	20 761	20 761	20 761	20 761	468 982	249 127	263 439	270 605
Cash Payments by Type		(186 017)	74 447	32 025	61 192	41 419	(182 454)	(16 527)	60 716	60 716	60 716	60 716	681 801	748 751	785 671	815 900
Other Cash Flows/Payments by Type																
Capital assets		9 552	8 926	17 796	19 802	26 539	25 813	11 579	20 383	20 383	20 383	20 383	43 054	244 591	269 958	282 412
Repayment of borrowing		584	–	226	–	–	2 845	–	1 068	1 068	1 068	1 068	4 892	12 820	13 027	13 510
Other Cash Flows/Payments		–	–	213	–	945	3 264	607	–	–	–	–	(5 029)	–	–	–
Total Cash Payments by Type		(175 880)	83 372	50 260	80 994	68 903	(150 533)	(4 341)	82 167	82 167	82 167	82 167	724 718	1 006 161	1 068 656	1 111 822
NET INCREASE/(DECREASE) IN CASH HELD		2 980	(3 692)	266 697	49 581	(2 754)	474 182	96 890	(423)	(423)	(423)	(423)	(907 422)	(25 229)	(8 279)	1 365
Cash/cash equivalents at the month/year beginning:		38 855	41 836	38 143	304 841	354 421	351 668	825 849	922 739	922 317	921 894	921 471	921 048	38 855	13 626	5 348
Cash/cash equivalents at the month/year end:		41 836	38 143	304 841	354 421	351 668	825 849	922 739	922 317	921 894	921 471	921 048	13 626	5 348	6 713	

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2024

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 01 - Municipal Council		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 02 - Office Of The Accounting Officer		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Budget And Treasury Office		--	--	--	--	--	--	--	167	167	167	167	1 833	2 500	--	--
Vote 04 - Corporate Services		--	53	--	160	--	--	--	83	83	83	83	1 453	2 000	--	--
Vote 05 - Community Services		--	--	--	--	--	--	--	(735)	(735)	(735)	(735)	4 188	1 250	20 125	40 000
Vote 06 - Planning & Development		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 07 - Infrastructure & Technical Services		9 552	8 872	17 796	19 642	26 539	25 813	11 579	17 857	17 857	17 857	17 857	32 569	223 789	249 833	242 412
Vote 08 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Capital Multi-year expenditure sub-total	3	9 552	8 926	17 796	19 802	26 539	25 813	11 579	17 372	17 372	17 372	17 372	40 044	229 539	269 958	282 412
Single-year expenditure appropriation																
Vote 01 - Municipal Council		--	--	--	--	--	--	--	411	411	411	411	411	2 054	--	--
Vote 02 - Office Of The Accounting Officer		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Budget And Treasury Office		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 04 - Corporate Services		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 05 - Community Services		--	--	--	--	--	--	--	40	40	40	40	40	200	--	--
Vote 06 - Planning & Development		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 07 - Infrastructure & Technical Services		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total	3	--	--	--	--	--	--	--	451	451	451	451	451	2 254	--	--
Total Capital Expenditure	2	9 552	8 926	17 796	19 802	26 539	25 813	11 579	17 823	17 823	17 823	17 823	40 495	231 793	269 958	282 412

NW375 Moses Kotane - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		–	53	–	160	–	–	–	661	661	661	661	3 697	6 554	–	–
Executive and council		–	–	–	–	–	–	–	411	411	411	411	411	2 054	–	–
Finance and administration		–	53	–	160	–	–	–	250	250	250	250	3 287	4 500	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	36	36	36	36	1 307	1 450	11 385	19 115
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	11 385	19 115
Sport and recreation		–	–	–	–	–	–	–	146	146	146	146	667	1 250	–	–
Public safety		–	–	–	–	–	–	–	(110)	(110)	(110)	(110)	640	200	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		4 340	2 127	1 967	5 224	12 726	4 314	1 015	4 047	4 047	4 047	4 047	7 816	55 718	50 524	101 500
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		4 340	2 127	1 967	5 224	12 726	4 314	1 015	4 047	4 047	4 047	4 047	7 816	55 718	50 524	101 500
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		5 212	6 745	15 829	14 418	13 814	21 498	10 564	13 079	13 079	13 079	13 079	27 675	168 071	208 049	161 797
Energy sources		–	–	–	758	581	2 066	–	562	562	562	562	(510)	5 142	5 000	6 000
Water management		5 212	6 745	15 829	13 660	13 232	18 911	10 564	13 415	13 415	13 415	13 415	20 118	157 929	186 902	86 912
Waste water management		–	–	–	–	–	522	–	(167)	(167)	(167)	(167)	5 145	5 000	7 407	48 000
Waste management		–	–	–	–	–	–	–	(730)	(730)	(730)	(730)	2 922	–	8 739	20 885
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		9 552	8 926	17 796	19 802	26 539	25 813	11 579	17 823	17 823	17 823	17 823	40 495	231 793	269 958	282 412

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

NW375 Moses Kotane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		171 460	171 460	-	-	-	-	5 412	5 412	176 872	172 872	135 596
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures												
Road Furniture												
Capital Spares												
Storm water Infrastructure		14 738	14 738	-	-	-	-	-	-	14 738	-	-
Drainage Collection		14 738	14 738	-	-	-	-	-	-	14 738	-	-
Storm water Conveyance												
Attenuation												
Electrical Infrastructure		4 000	4 000	-	-	-	-	1 142	1 142	5 142	5 000	6 000
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors												
MV Substations												
MV Switching Stations												
MV Networks												
LV Networks		4 000	4 000	-	-	-	-	1 142	1 142	5 142	5 000	6 000
Capital Spares												
Water Supply Infrastructure		136 461	136 461	-	-	-	-	15 531	15 531	151 992	151 725	60 711
Dams and Weirs												
Boreholes												
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations												
Water Treatment Works		17 000	17 000	-	-	-	-	-	-	17 000	23 058	-
Bulk Mains		14 702	14 702	-	-	-	-	(700)	(700)	14 002	18 000	24 025
Distribution		102 560	102 560	-	-	-	-	18 431	18 431	120 991	103 468	36 686
Distribution Points		2 200	2 200	-	-	-	-	(2 200)	(2 200)	-	7 200	-
PRV Stations												
Capital Spares												
Sanitation Infrastructure		10 000	10 000	-	-	-	-	(5 000)	(5 000)	5 000	7 407	48 000
Pump Station												
Reticulation												
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	2 000	48 000
Outfall Sewers												
Toilet Facilities		10 000	10 000	-	-	-	-	(5 000)	(5 000)	5 000	5 407	-
Capital Spares												
Solid Waste Infrastructure		6 261	6 261	-	-	-	-	(6 261)	(6 261)	-	8 739	20 885
Landfill Sites		6 261	6 261	-	-	-	-	(6 261)	(6 261)	-	8 739	20 885
Furniture and Office Equipment		3 500	3 500	-	-	-	-	(300)	(300)	3 200	-	-
Furniture and Office Equipment		3 500	3 500	-	-	-	-	(300)	(300)	3 200	-	-
Machinery and Equipment		750	750	-	-	-	-	500	500	1 250	-	-
Machinery and Equipment		750	750	-	-	-	-	500	500	1 250	-	-
Transport Assets		-	-	-	-	-	-	2 054	2 054	2 054	-	-
Transport Assets		-	-	-	-	-	-	2 054	2 054	2 054	-	-
Total Capital Expenditure on new assets to be adjus	1	175 710	175 710	-	-	-	-	7 667	7 667	183 376	172 872	135 596

NW375 Moses Kotane - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/02/2024

[illegible]

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

Testing Stations	1 000	1 000	-	-	-	-	(1 000)	(1 000)	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	8 985	2 015	
Intangible Assets	2 500	2 500	-	-	-	-	(1 000)	(1 000)	1 500	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	2 500	2 500	-	-	-	-	(1 000)	(1 000)	1 500	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	2 500	2 500	-	-	-	-	(1 000)	(1 000)	1 500	-	-	
Total Capital Expenditure on renewal of existing assets to be	1	22 793	22 793	-	-	-	-	(15 356)	(15 356)	7 437	46 562	45 316

NW375 Moses Kotane - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		23 800	23 800	-	-	-	-	-	-	23 800	27 560	23 527
Roads Infrastructure		5 200	5 200	-	-	-	-	-	-	5 200	7 245	7 492
Roads		5 000	5 000	-	-	-	-	-	-	5 000	5 245	5 492
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		200	200	-	-	-	-	-	-	200	2 000	2 000
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 200	4 200	-	-	-	-	-	-	4 200	5 210	220
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		4 200	4 200	-	-	-	-	-	-	4 200	5 210	220
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 049	1 098
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		1 000	1 000	-	-	-	-	-	-	1 000	1 049	1 098
Solid Waste Infrastructure		13 400	13 400	-	-	-	-	-	-	13 400	14 057	14 717
Landfill Sites		13 400	13 400	-	-	-	-	-	-	13 400	14 057	14 717
Community Assets		255	255	-	-	-	-	-	-	255	267	280
Community Facilities		5	5	-	-	-	-	-	-	5	5	5
Cemeteries/Crematoria		5	5	-	-	-	-	-	-	5	5	5
Sport and Recreation Facilities		250	250	-	-	-	-	-	-	250	262	275
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		250	250	-	-	-	-	-	-	250	262	275
Other assets		3 800	3 800	-	-	-	-	-	-	3 800	3 986	4 174
Operational Buildings		3 800	3 800	-	-	-	-	-	-	3 800	3 986	4 174
Municipal Offices		3 800	3 800	-	-	-	-	-	-	3 800	3 986	4 174
Intangible Assets		2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		50	50	-	-	-	-	-	-	50	52	604
Computer Equipment		50	50	-	-	-	-	-	-	50	52	604
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		27 250	27 250	-	-	-	-	-	-	27 250	28 585	29 929
Transport Assets		27 250	27 250	-	-	-	-	-	-	27 250	28 585	29 929

NW375 MOSES KOTANE LOCAL MUNICIPALITY 2023/2024 ADJUSTMENT BUDGET

Intangible Assets	2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197
Servitudes									-	-	-
Licences and Rights	2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197
Water Rights									-	-	-
Effluent Licenses									-	-	-
Solid Waste Licenses									-	-	-
Computer Software and Applications	2 000	2 000	-	-	-	-	-	-	2 000	2 098	2 197
Load Settlement Software Applications									-	-	-
Unspecified									-	-	-
Computer Equipment	50	50	-	-	-	-	-	-	50	52	604
Computer Equipment	50	50	-	-	-	-	-	-	50	52	604
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	27 250	27 250	-	-	-	-	-	-	27 250	28 585	29 929
Transport Assets	27 250	27 250	-	-	-	-	-	-	27 250	28 585	29 929
Total Repairs and Maintenance Expenditure to be	1	57 155	57 155	-	-	-	-	-	57 155	62 550	60 710

NW375 Moses Kotane - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands			A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		46 088	46 088	-	-	-	-	(5 108)	(5 108)	40 980	50 524	101 500
Roads Infrastructure		46 088	46 088	-	-	-	-	(5 108)	(5 108)	40 980	50 524	101 500
Roads		46 088	46 088	-	-	-	-	(5 108)	(5 108)	40 980	50 524	101 500
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	46 088	46 088	-	-	-	-	(5 108)	(5 108)	40 980	50 524	101 500

2.10 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

- Attached separately.