

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT APRIL 2024**

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Section 1: Budget Statement

1.1 Mayors Report

Not Applicable. Monthly Budget Statement and the C-schedule are submitted to the mayor as prescribed. **(See attached quality certificate)**

1.2 Resolution

The report will be presented to the Council in accordance with MFMA Section 52 (d).

1.3 Executive Summary

Section 71 of the MFMA states that the Accounting Officer of the Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribed format on the state of the Municipality's Budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

The executive summary of the monthly statement must cover at least the following:

- a) The municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustments budget, with specific reference to the in-year report tables, charts and explanations.
- b) Any material variances from service delivery and budget implementation plan.
- c) Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the approved budget.

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 30 APRIL 2024				
	2023/2024 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 078 188 918	956 603 933	121 584 985	89%
TOTAL EXPENDITURE	1 223 682 604	1 048 778 913	174 903 691	86%
CAPITAL EXPENDITURE	231 793 386	189 334 771	42 458 615	82%

Operating revenue generated for the reporting period amount to 956.6 million which translate to 89% against the budgeted amount. Year to date expenditure for the same period amount to R1 048 billion or 86% of the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R189.3 million or 82% of adjustment budget of R231.7 million.

1.6 Material variances from SDBIP

Operating revenue and expenditure performance is satisfactory when compared to target of 83%.

1.7 Remedial corrective steps

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Section 2 - In-year monthly budget statement tables

Municipal Budget and Reporting Regulations states that if a municipality does not have any entity, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

If a municipality does have one or more municipal entities, the adjustments budget tables must consist of -

- (a) The tables mentioned above, and
- (b) The tables in the Second Attachment to this Schedule, namely-
 - (i) Table C1 Consolidated Monthly Budget Statement Summary
 - (ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)
 - (iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
 - (iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance (revenue and expenditure)
 - (v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
 - (vi) Table C6 Consolidated Monthly Budget Statement- Financial Position
 - (vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

Supporting information and explanations of trends and anomalies are presented for each table.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

2.1 Table C1: Monthly Budget Statements Summary

The table below comprises of a summary information from the statement of financial performance, capital expenditure and funding, financial position, cash flow debtors and creditors.

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M10 April

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	124,807	154,525	154,525	12,673	125,310	128,771	(3,461)	-3%	154,525
Service charges	194,662	240,833	240,873	17,729	175,124	200,718	(25,594)	-13%	240,873
Investment revenue	9,745	6,251	6,251	2,825	12,094	5,209	6,885	132%	6,251
Transfers and subsidies - Operational	537,931	581,763	582,428	(17)	568,743	485,201	83,541		582,428
Other own revenue	107,859	94,111	94,111	7,913	75,333	78,426	(3,093)	-4%	-
Total Revenue (excluding capital transfers and contributions)	975,004	1,077,484	1,078,189	41,122	956,604	898,326	58,278	6%	1,078,189
Employee costs	283,415	296,872	294,603	27,175	255,275	246,034	9,241		294,603
Remuneration of Councillors	25,874	27,597	27,597	2,157	22,449	22,997	(549)		27,597
Depreciation and amortisation	132,550	155,041	155,041	12,024	112,605	129,201	(16,596)		155,041
Interest	5,619	5,600	8,900	-	2,753	6,647	(3,894)		8,900
Inventory consumed and bulk purchases	177,046	175,155	175,005	5,153	157,244	145,913	11,332		175,005
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	419,178	552,093	562,537	18,537	498,453	466,304	32,149	7%	562,537
Total Expenditure	1,043,682	1,212,358	1,223,683	65,046	1,048,779	1,017,095	31,684	3%	1,223,683
Surplus/(Deficit)	(68,678)	(134,874)	(145,494)	(23,924)	(92,175)	(118,769)	26,594	-22%	(145,494)
Transfers and subsidies - capital (monetary)	217,386	236,841	223,789	-	141,893	189,536	###	-25%	223,789
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	148,708	101,967	78,296	(23,924)	49,718	70,767	(21,049)	-30%	78,296
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	148,708	101,967	78,296	(23,924)	49,718	70,767	(21,049)	-30%	78,296
Capital expenditure & funds sources									
Capital expenditure	8,803	244,591	231,793	17,097	168,975	196,147	(27,172)	-14%	231,793
Capital transfers recognised	8,697	236,841	223,789	16,922	167,814	189,537	(21,722)	-11%	223,789
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7,750	8,004	175	1,161	6,611	(5,450)	-82%	8,004
Total sources of capital funds	8,803	244,591	231,793	17,097	168,975	196,147	(27,172)	-14%	231,793
Financial position									
Total current assets	2,315,211	229,074	229,074		507,211				229,074
Total non current assets	3,152,582	3,619,431	3,606,634		3,210,505				3,606,634
Total current liabilities	378,290	192,126	188,678		450,167				188,678
Total non current liabilities	70,749	72,328	60,186		62,890				60,186
Community wealth/Equity	3,266,622	3,482,085	3,508,549		3,204,658				3,508,549
Cash flows									
Net cash from (used) operating	1,229,699	252,337	252,337	41,567	1,436,919	210,281	#####	-583%	252,337
Net cash from (used) investing	(8,817)	(244,591)	(244,591)	(17,097)	(168,975)	(203,826)	(34,850)	17%	(244,591)
Net cash from (used) financing	(5,813)	(12,820)	(12,820)	-	(3,936)	(10,683)	(6,747)	63%	(12,820)
Cash/cash equivalents at the month/year end	1,251,950	63,660	63,660	-	1,302,862	64,506	#####	-1920%	33,781
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	81,292	40,668	40,523	37,284	32,684	31,297	167,086	#####	1,464,018
Creditors Age Analysis									
Total Creditors	4,448	7,761	3,174	5,367	-	-	-	-	20,750

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2.2 Table C2: Monthly Budget Statement-Financial Performance (Standard classification)

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

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

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

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		535,972	567,889	567,889	23,320	773,491	473,241	300,250	63%	567,889
Executive and council		21,455	22,852	22,852	-	929	19,043	(18,114)	-95%	22,852
Finance and administration		514,517	545,038	545,038	23,320	772,562	454,198	318,364	70%	545,038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23,827	4,000	6,634	50	2,550	4,914	(2,363)	-48%	6,634
Community and social services		1,612	-	2,634	(14)	653	1,581	(927)	-59%	2,634
Sport and recreation		20,851	-	-	-	-	-	-	-	-
Public safety		1,365	4,000	4,000	63	1,897	3,333	(1,436)	-43%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,230	68,923	62,025	23	40,352	53,297	(12,945)	-24%	62,025
Planning and development		4,778	8,097	6,128	23	3,944	5,566	(1,622)	-29%	6,128
Road transport		46,452	60,826	55,897	-	36,408	47,731	(11,323)	-24%	55,897
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581,362	673,513	665,430	17,729	282,104	556,411	(274,307)	-49%	665,430
Energy sources		16,357	8,000	8,963	-	5,413	7,244	(1,831)	-25%	8,963
Water management		424,392	428,759	526,728	16,137	261,834	416,081	(154,247)	-37%	526,728
Waste water management		47,406	130,953	30,199	318	4,073	48,675	(44,602)	-92%	30,199
Waste management		93,207	105,800	99,540	1,275	10,784	84,411	(73,626)	-87%	99,540
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,192,390	1,314,325	1,301,978	41,122	1,098,497	1,087,862	10,635	1%	1,301,978
Expenditure - Functional										
<i>Governance and administration</i>		289,665	375,428	377,288	23,991	415,685	313,974	101,711	32%	377,288
Executive and council		84,311	101,393	100,953	7,666	78,867	84,230	(5,363)	-6%	100,953
Finance and administration		200,450	269,233	271,533	15,847	332,232	225,742	106,490	47%	271,533
Internal audit		4,903	4,802	4,802	478	4,587	4,002	585	15%	4,802
<i>Community and public safety</i>		125,021	121,102	124,036	9,651	94,341	102,679	(8,338)	-8%	124,036
Community and social services		26,539	33,814	36,448	2,312	20,069	29,759	(9,690)	-33%	36,448
Sport and recreation		60,726	51,959	51,959	4,115	43,347	43,299	48	0%	51,959
Public safety		37,756	35,329	35,629	3,224	30,925	29,621	1,304	4%	35,629
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77,589	89,084	87,114	6,412	60,718	73,055	(12,337)	-17%	87,114
Planning and development		21,391	29,621	27,651	2,272	20,794	23,503	(2,708)	-12%	27,651
Road transport		56,199	59,463	59,463	4,140	39,924	49,553	(9,629)	-19%	59,463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548,634	623,594	632,094	24,754	475,378	524,762	(49,384)	-9%	632,094
Energy sources		43,171	38,507	38,507	5,230	39,916	32,090	7,826	24%	38,507
Water management		402,470	492,993	501,493	15,381	371,186	415,927	(44,741)	-11%	501,493
Waste water management		55,609	29,949	29,949	1,320	19,517	24,958	(5,441)	-22%	29,949
Waste management		47,385	62,144	62,144	2,823	44,759	51,787	(7,028)	-14%	62,144
<i>Other</i>		2,772	3,150	3,150	237	2,657	2,625	32	1%	3,150
Total Expenditure - Functional	3	1,043,682	1,212,358	1,223,683	65,046	1,048,779	1,017,095	31,684	3%	1,223,683
Surplus/ (Deficit) for the year		148,708	101,967	78,296	(23,924)	49,718	70,767	(21,049)	-30%	78,296

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	21,455	22,852	22,852	-	929	19,043	(18,114)	-95.1%	22,852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514,088	544,438	544,438	23,190	771,962	453,698	318,264	70.1%	544,438
Vote 04 - Corporate Services		429	600	600	131	599	500	99	19.9%	600
Vote 05 - Community Services		117,034	109,800	106,174	1,324	13,335	89,324	(75,990)	-85.1%	106,174
Vote 06 - Planning & Development		136	-	-	23	235	-	235	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539,249	636,636	627,915	16,454	311,437	525,297	(213,861)	-40.7%	627,915
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,192,390	1,314,325	1,301,978	41,122	1,098,497	1,087,862	10,635	1.0%	1,301,978
Expenditure by Vote										
Vote 01 - Municipal Council	1	71,931	87,446	87,006	6,995	66,182	72,608	(6,426)	-8.9%	87,006
Vote 02 - Office Of The Accounting Officer		22,319	23,610	23,610	1,564	22,294	19,676	2,619	13.3%	23,610
Vote 03 - Budget And Treasury Office		95,828	158,731	158,731	5,505	242,252	132,276	109,976	83.1%	158,731
Vote 04 - Corporate Services		80,922	86,645	86,645	6,618	67,608	72,204	(4,596)	-6.4%	86,645
Vote 05 - Community Services		187,203	195,701	200,935	15,463	153,759	166,225	(12,466)	-7.5%	200,935
Vote 06 - Planning & Development		20,725	26,906	26,906	2,088	19,025	22,422	(3,397)	-15.2%	26,906
Vote 07 - Infrastructure & Technical Services		564,753	633,320	639,850	26,814	477,659	531,685	(54,026)	-10.2%	639,850
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,043,682	1,212,358	1,223,683	65,046	1,048,779	1,017,095	31,684	3.1%	1,223,683
Surplus/ (Deficit) for the year	2	148,708	101,967	78,296	(23,924)	49,718	70,767	(21,049)	-29.7%	78,296

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

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2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	(0)	0	-100%	-	
Service charges - Water		178,981	222,520	222,560	16,137	160,267	185,457	(25,190)	-14%	222,560
Service charges - Waste Water Management		3,864	6,036	6,036	318	4,073	5,030	(958)	-19%	6,036
Service charges - Waste management		11,817	12,277	12,277	1,275	10,784	10,230	554	5%	12,277
Sale of Goods and Rendering of Services		761	520	520	37	702	433	269	62%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71,462	60,636	60,636	4,387	40,448	50,530	(10,082)	-20%	60,636
Interest from Current and Non Current Assets		9,745	6,251	6,251	2,825	12,094	5,209	6,885	132%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	9	97	156	(59)	-38%	188
Licence and permits		336	2,000	2,000	63	835	1,667	(831)	-50%	2,000
Operational Revenue		1,014	1,205	1,205	249	1,844	1,004	840	84%	1,205
Non-Exchange Revenue										
Property rates		124,807	154,525	154,525	12,673	125,310	128,771	(3,461)	-3%	154,525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,028	2,000	2,000	-	1,062	1,667	(605)	-36%	2,000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537,931	581,763	582,428	(17)	568,743	485,201	83,541	17%	582,428
Interest		32,268	27,562	27,562	3,167	30,344	22,968	7,376	32%	27,562
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		838	-	-	-	-	-	-	-	-
Other Gains		0	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		975,004	1,077,484	1,078,189	41,122	956,604	898,326	58,278	6%	1,078,189
Expenditure By Type										
Employee related costs		283,415	296,872	294,603	27,175	255,275	246,034	9,241	4%	294,603
Remuneration of councillors		25,874	27,597	27,597	2,157	22,449	22,997	(549)	-2%	27,597
Bulk purchases - electricity		33,007	25,000	25,000	4,548	31,257	20,833	10,424	50%	25,000
Inventory consumed		144,039	150,155	150,005	605	125,987	125,079	908	1%	150,005
Debt impairment		-	328,721	328,721	301,049	301,049	273,934	27,114	10%	328,721
Depreciation and amortisation		132,550	155,041	155,041	12,024	112,605	129,201	(16,596)	-13%	155,041
Interest		5,619	5,600	8,900	-	2,753	6,647	(3,894)	-59%	8,900
Contracted services		136,096	140,090	138,550	12,854	125,794	116,311	9,483	8%	138,550
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147,426	-	-	(301,036)	1,721	-	1,721	#DIV/0!	-
Operational costs		116,715	83,281	95,266	5,671	69,890	76,059	(6,169)	-8%	95,266
Losses on Disposal of Assets		18,942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,043,682	1,212,358	1,223,683	65,046	1,048,779	1,017,095	31,684	3%	1,223,683
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(68,678)	(134,874)	(145,494)	(23,924)	(92,175)	(118,769)	26,594	(0)	(145,494)
Transfers and subsidies - capital (in-kind)		217,386	236,841	223,789	-	141,893	189,536	(47,643)	(0)	223,789
Surplus/(Deficit) after capital transfers & contributions		148,708	101,967	78,296	(23,924)	49,718	70,767	(21,049)	(0)	78,296
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148,708	101,967	78,296	(23,924)	49,718	70,767			78,296
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148,708	101,967	78,296	(23,924)	49,718	70,767			78,296
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148,708	101,967	78,296	(23,924)	49,718	70,767			78,296

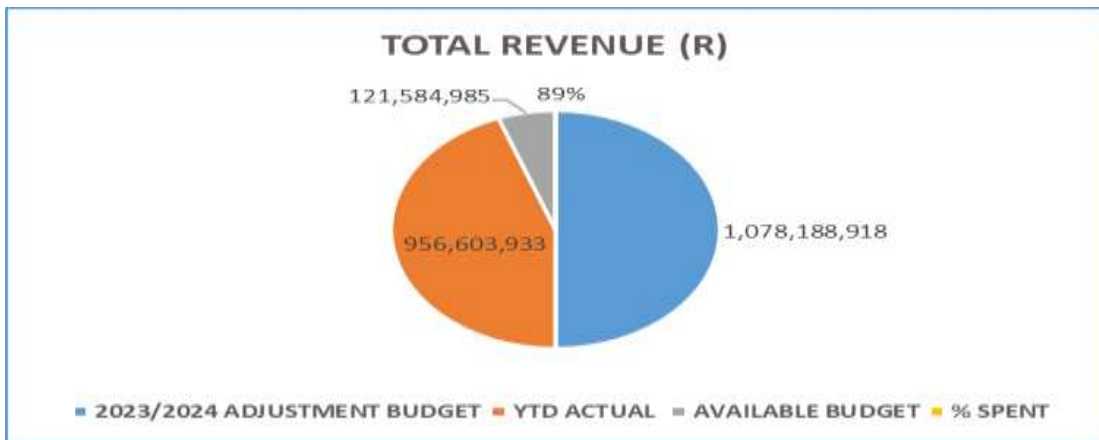
Revenue

- Budgeted (Adjustment) operating revenue for the 2023/2024 financial year to R1,078 billion.
- Total year to date operating revenue amount to R956.6 million or 89%.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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- c) Year to date operating revenue comprises of own revenue and grants at 40.5% and 59.5% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R387.8 million. Own revenue is mainly derived from property rates and service charges which contributed R300.4 million or 77% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R70.7 million or 7.4% of the total revenue generated to date. Low revenue collection remains a challenge for Moses Kotane, Council took a resolution to embark on a rehabilitation of debtors' campaign to encourage consumers to pay the outstanding debts.

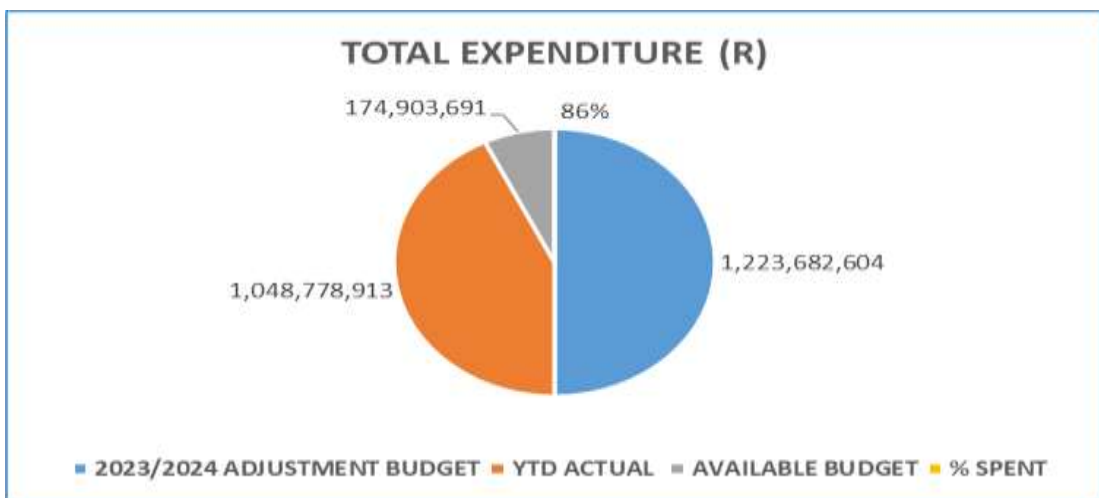
Graphical Illustration of operating revenue against the approved budget



Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R65 million, translating to total spending of R1 048 billion or 86% against the operating expenditure budget.
- (b) It is also noted that the electricity bulk purchases have performed above the average, this will also be monitored to avoid unauthorised expenditure.

Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

2.5 Table C5: Capital Expenditure by Vote

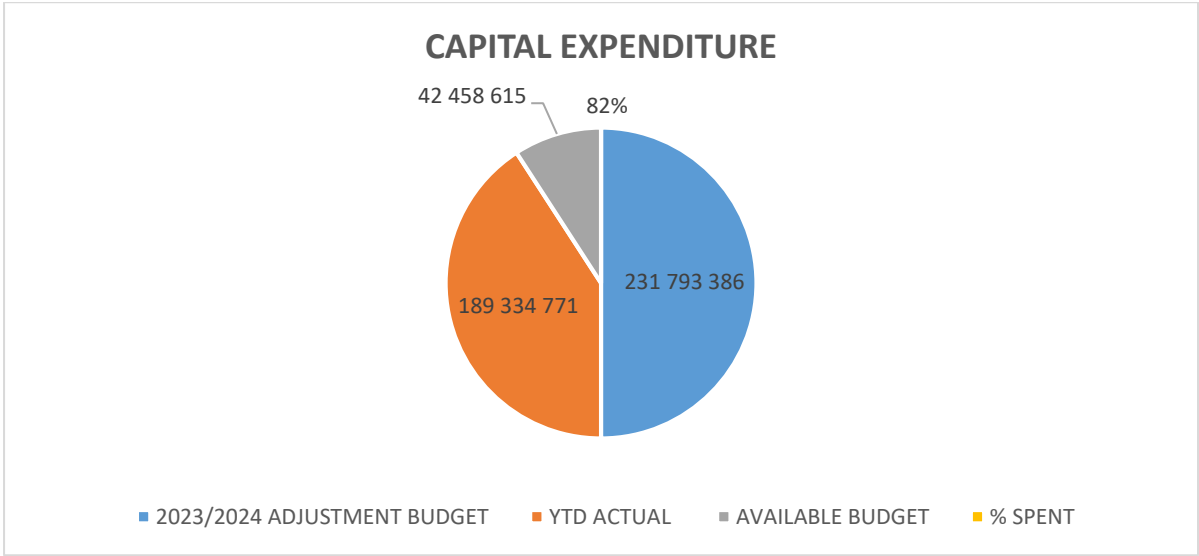
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	3,000	2,500	153	897	2,167	(1,269)	-59%	2,500
Vote 04 - Corporate Services		106	3,000	2,000	22	209	1,833	(1,624)	-89%	2,000
Vote 05 - Community Services		1,957	8,011	1,250	-	55	2,719	(2,665)	-98%	1,250
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6,740	230,580	223,789	16,922	167,814	188,076	(20,261)	-11%	223,789
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	8,803	244,591	229,539	17,097	168,975	194,795	(25,819)	-13%	229,539
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	2,054	-	-	1,232	(1,232)	-100%	2,054
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	200	-	-	120	(120)	-100%	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		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	2,254	-	-	1,352	(1,352)	-100%	2,254
Total Capital Expenditure		8,803	244,591	231,793	17,097	168,975	196,147	(27,172)	-14%	231,793
Capital Expenditure - Functional Classification										
Governance and administration		106	6,000	6,554	175	1,107	5,233	(4,126)	-79%	6,554
Executive and council		-	-	2,054	-	-	1,232	(1,232)	-100%	2,054
Finance and administration		106	6,000	4,500	175	1,107	4,000	(2,893)	-72%	4,500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,816	1,750	1,450	-	55	1,378	(1,324)	-96%	1,450
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,816	750	1,250	-	55	958	(904)	-94%	1,250
Public safety		-	1,000	200	-	-	420	(420)	-100%	200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,790	60,826	55,718	2,735	39,115	47,623	(8,508)	-18%	55,718
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,790	60,826	55,718	2,735	39,115	47,623	(8,508)	-18%	55,718
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3,092	176,015	168,071	14,187	128,699	141,913	(13,214)	-9%	168,071
Energy sources		-	4,000	5,142	-	3,778	4,019	(241)	-6%	5,142
Water management		3,950	155,754	157,929	14,187	124,400	131,100	(6,700)	-5%	157,929
Waste water management		-	10,000	5,000	-	522	5,333	(4,812)	-90%	5,000
Waste management		(859)	6,261	-	-	-	1,461	(1,461)	-100%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8,803	244,591	231,793	17,097	168,975	196,147	(27,172)	-14%	231,793
Funded by:										
National Government		8,697	236,841	223,789	16,922	167,814	189,537	(21,722)	-11%	223,789
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8,697	236,841	223,789	16,922	167,814	189,537	(21,722)	-11%	223,789
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		106	7,750	8,004	175	1,161	6,611	(5,450)	-82%	8,004
Total Capital Funding		8,803	244,591	231,793	17,097	168,975	196,147	(27,172)	-14%	231,793

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

Capital budget for 2023/2024 financial year amount to R231.7 million. The budget is mainly funded by National grants, i.e. MIG and WSIG grants. Expenditure reported as at 30 April 2024 amount to R168.9 million, VAT exclusive. (VAT inclusive amount - R189.3 million). Capital spending to date accounts for 82% against the appropriated budget. The capital budget performance is satisfactory; however, the spending will be accelerated to avoid roll overs at year end.

Graphical Illustration of capital expenditure against the approved budget



**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT APRIL 2024**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1,902,658	63,040	63,040	161,539	63,040
Trade and other receivables from exchange transactions		70,897	66,260	66,260	112,057	66,260
Receivables from non-exchange transactions		172,477	66,260	66,260	62,248	66,260
Current portion of non-current receivables						
Inventory		16,493	14,665	14,665	18,855	14,665
VAT		129,471	12,635	12,635	129,161	12,635
Other current assets		23,214	6,214	6,214	23,350	6,214
Total current assets		2,315,211	229,074	229,074	507,211	229,074
Non current assets						
Investments		–	–	–	–	–
Investment property		150,664	151,438	151,438	150,664	151,438
Property, plant and equipment		2,988,511	3,452,125	3,440,328	3,048,567	3,440,328
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		13,393	15,854	14,854	11,260	14,854
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		3,152,582	3,619,431	3,606,634	3,210,505	3,606,634
TOTAL ASSETS		5,467,793	3,848,505	3,835,708	3,717,716	3,835,708
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		8,840	12,820	12,820	4,954	12,820
Consumer deposits		1,823	–	–	1,830	–
Trade and other payables from exchange transactions		210,314	177,266	177,266	173,647	177,266
Trade and other payables from non-exchange transactions		8,156	–	(3,448)	102,528	(3,448)
Provision		49,159	2,040	2,040	40,924	2,040
VAT		99,997	–	–	126,284	–
Other current liabilities		–	–	–	–	–
Total current liabilities		378,290	192,126	188,678	450,167	188,678
Non current liabilities						
Financial liabilities		34,753	33,895	21,753	26,811	21,753
Provision		35,996	38,433	38,433	36,079	38,433
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		70,749	72,328	60,186	62,890	60,186
TOTAL LIABILITIES		449,039	264,454	248,864	513,057	248,864
NET ASSETS	2	5,018,754	3,584,052	3,586,844	3,204,658	3,586,844
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,266,622	3,482,085	3,508,549	3,204,658	3,508,549
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3,266,622	3,482,085	3,508,549	3,204,658	3,508,549

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

The municipality closed the month with a favourable cash balance of R163 million which is made up of investments of R155.0 million and cash balances of R8 million.

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100,014	80,353	80,353	4,287	69,567	66,961	2,606	4%	80,353
Service charges		154,773	69,811	69,811	12,707	78,115	58,176	19,939	34%	69,811
Other revenue		589,255	5,913	5,913	83,144	296,999	4,928	292,072	5927%	5,913
Transfers and Subsidies - Operational		161,779	581,763	581,763	-	567,216	484,803	82,413	17%	581,763
Transfers and Subsidies - Capital		208,558	236,841	236,841	-	237,903	197,367	40,536	21%	236,841
Interest		9,745	6,251	6,251	2,825	12,094	5,209	6,885	132%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5,575	(728,596)	(728,596)	(61,396)	175,025	(607,163)	(782,188)	129%	(728,596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,229,699	252,337	252,337	41,567	1,436,919	210,281	#####	-583%	252,337
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(13)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(8,803)	(244,591)	(244,591)	(17,097)	(168,975)	(203,826)	(34,850)	17%	(244,591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,817)	(244,591)	(244,591)	(17,097)	(168,975)	(203,826)	(34,850)	17%	(244,591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	(61)	-	(61)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	-	5	-	5	#DIV/0!	-
Payments										
Repayment of borrowing		(5,813)	(12,820)	(12,820)	-	(3,880)	(10,683)	(6,803)	64%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,813)	(12,820)	(12,820)	-	(3,936)	(10,683)	(6,747)	63%	(12,820)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		36,880	68,734	68,734	1,278,392	38,855	68,734			38,855
Cash/cash equivalents at month/year end:		1,251,950	63,660	63,660		1,302,862	64,506			33,781

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

The Municipality noted the following challenges:

The municipality is currently experiencing challenges with cash flow reporting. The opening balance and other revenue will be investigated and be corrected in the next reporting period.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.3%	13.4%	0.3%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.0%	6.4%	5.9%	9.6%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	612.0%	119.2%	121.4%	112.7%	121.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	33.4%	35.9%	33.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	27.6%	27.3%	26.7%	27.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.2%	11.6%	10.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.2%	14.9%	15.2%	0.3%	3.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

Section 4 – Aged Debtors’ Analysis

The debtor's analysis comprises of debtors age analysis by income sources and debtors age analysis by customer group.

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	40,835	20,907	20,933	18,444	16,666	14,410	78,508	479,417	690,121	607,446	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21,868	10,597	10,545	8,943	7,665	7,592	43,108	322,345	432,665	389,654	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	864	614	538	301	310	355	1,959	5,928	10,869	8,853	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,385	1,191	1,191	1,188	1,188	1,187	6,877	18,054	33,261	28,493	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	14,941	7,235	7,193	8,287	6,727	6,622	35,670	177,562	264,238	234,868	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	399	124	123	120	128	1,131	964	29,878	32,865	32,219	-	-
Total By Income Source	2000	81,292	40,668	40,523	37,284	32,684	31,297	167,086	1,033,184	1,464,018	1,301,534	-	-
2022/23 - totals only		81041991	39209949	39874128	42234762	37158598	37122519	#####	#####	2,067,512	1,907,386	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	17,760	8,833	7,533	9,141	7,145	6,869	36,670	227,322	321,273	287,147	-	-
Commercial	2300	25,307	13,641	13,718	10,119	6,489	5,026	27,633	272,094	374,027	321,361	-	-
Households	2400	38,078	18,122	19,201	17,955	18,973	18,322	102,226	527,359	760,235	684,834	-	-
Other	2500	148	72	72	69	77	1,080	556	6,408	8,483	8,191	-	-
Total By Customer Group	2600	81,292	40,668	40,523	37,284	32,684	31,297	167,086	1,033,184	1,464,018	1,301,534	-	-

The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.46 billion. Of the total balance, R1.3 billion or 89% is older than 90 days, rendering it difficult to collect. Furthermore, an amount of R806.8 million was written off as irrecoverable as per the Council Resolution taken in July 2023.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3 as the balance is inclusive of debt impairment. Furthermore, the statement financial Position reflects the net consumer debtors and other debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due prior to debt impairment.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4,448	7,761	3,174	5,367	-	-	-	-	20,750	45,583	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	4,448	7,761	3,174	5,367	-	-	-	-	20,750	45,583	

The creditors balance for April amounts to R20.7 million. Total outstanding creditors are payable to trade creditors and the current account amounts to R4.4 million or 21.4%.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

INVESTMENTS MOSES KOTANE 2023/2024							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2023	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 30/04/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	462,173,000.00	6,190,310.48	401,900,000.00	71,624,219.19
2062250801	12 MONTHS CEEDED ESCOM	425,755.26		0.00	0.00		458,112.66
228810957(004)	CALL - MIG STANDARD BANK	10,683,660.31	0.00	151,088,890.00	2,906,756.59	115,613,764.53	49,065,542.37
228810957(003)	CALL WSIG GRANT	11,690,577.14		84,028,005.00	1,640,104.68	63,827,720.53	33,530,966.29
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	184,724.50	4,650,000.00	377,416.34
BALANCE		32,803,593.26		697,289,895.00	10,921,896.25	585,991,485.06	155,056,256.85

The investment reported as at 30 April 2024 amount to R155 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		537,195	581,763	579,794	-	568,138	483,621	84,517	17.5%	579,794
Energy Efficiency and Demand Side Management Grant		350	4,000	4,000	-	1,495	3,333	(1,838)	-55.1%	4,000
Equitable Share		528,602	566,087	566,087	-	561,437	471,739	89,698	19.0%	566,087
Expanded Public Works Programme Integrated Grant		1,652	1,629	1,629	-	929	1,358	(428)	-31.5%	1,629
Local Government Financial Management Grant		1,950	1,950	1,950	-	568	1,625	(1,057)	-65.0%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4,642	8,097	6,128	-	3,709	5,566	(1,857)	-33.4%	6,128
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	2,634	(17)	604	1,581	(976)	-61.8%	2,634
Capacity Building and Other Grants		735	-	2,634	(17)	604	1,581	(976)	-61.8%	2,634
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	537,931	581,763	582,428	(17)	568,743	485,201	83,541	17.2%	582,428
Capital Transfers and Grants										
National Government:		217,144	236,841	223,789	-	141,893	189,536	(47,643)	-25.1%	223,789
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157,450	171,841	161,955	-	105,829	137,269	(31,440)	-22.9%	161,955
Water Services Infrastructure Grant		59,694	65,000	61,835	-	36,064	52,267	(16,203)	-31.0%	61,835
Provincial Government:		242	-	-	-	-	-	-	-	-
Infrastructure Grant		242	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	217,386	236,841	223,789	-	141,893	189,536	(47,643)	-25.1%	223,789
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755,317	818,604	806,217	(17)	710,636	674,738	35,898	5.3%	806,217

The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- a) Allocation and grant receipts and expenditure against each allocation or grant; and
- b) Any change in allocations and a result.
 - i. An adjustments of the national, provincial government, district, Local municipalities and
 - ii. Changes in grants from other providers

The following grants were received to date;

- Equitable Shares – R561.437 million
- WSIG – R80 million
- MIG – R167,903 b million
- EPWP – R1,629,000
- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT APRIL 2024**

7.2 Supporting Table SC7 (1)

The below attached table shows the expenditure per grant (operating and capital)

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,151	581,763	585,954	31,363	458,309	487,319	(29,011)	-6.0%	585,954
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	-	1,300	3,333	(2,033)	-61.0%	4,000
Equitable Share		176	566,087	572,247	30,719	450,633	475,437	(24,804)	-5.2%	572,247
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	115	1,320	1,358	(38)	-2.8%	1,629
Local Government Financial Management Grant		1,769	1,950	1,950	23	579	1,625	(1,046)	-64.4%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	6,128	505	4,477	5,566	(1,089)	-19.6%	6,128
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4,151	581,763	585,954	31,363	458,309	487,319	(29,011)	-6.0%	585,954
Capital expenditure of Transfers and Grants										
National Government:		8,697	236,841	223,789	16,922	167,814	189,537	(21,722)	-11.5%	223,789
Municipal Infrastructure Grant		4,747	171,841	161,955	12,062	122,353	137,269	(14,916)	-10.9%	161,955
Water Services Infrastructure Grant		3,950	65,000	61,835	4,860	45,461	52,267	(6,806)	-13.0%	61,835
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		8,697	236,841	223,789	16,922	167,814	189,537	(21,722)	-11.5%	223,789
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12,848	818,604	809,743	48,285	626,123	676,856	(50,733)	-7.5%	809,743

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT APRIL 2024**

Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

The roll over of R1.8 million (WSIG) and R179 418 (MIG) projects were approved, wherein WSIG was spent 100%, no expenditure was incurred for MIG.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT APRIL 2024**

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21,687	23,211	23,211	1,816	18,798	19,343	(545)	-3%	23,211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,017	3,174	3,174	263	2,601	2,645	(44)	-2%	3,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,170	1,211	1,211	79	1,050	1,010	40	4%	1,211
Sub Total - Councillors		25,874	27,597	27,597	2,157	22,449	22,997	(549)	-2%	27,597
% increase	4		6.7%	6.7%						6.7%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3,731	9,559	9,559	359	3,250	7,966	(4,716)	-59%	9,559
Pension and UIF Contributions		213	683	683	20	79	569	(491)	-86%	683
Medical Aid Contributions		54	114	114	-	-	95	(95)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	118	306	(188)	-61%	367
Motor Vehicle Allowance		556	1,225	1,225	45	313	1,021	(708)	-69%	1,225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-93%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,745	11,949	11,949	423	3,760	9,958	(6,198)	-62%	11,949
% increase	4		151.8%	151.8%						151.8%
Other Municipal Staff										
Basic Salaries and Wages		181,806	202,326	200,551	17,789	171,658	167,540	4,118	2%	200,551
Pension and UIF Contributions		38,071	40,740	40,883	3,515	34,510	34,036	474	1%	40,883
Medical Aid Contributions		15,403	16,572	16,659	1,451	13,774	13,862	(88)	-1%	16,659
Overtime		20,210	5,856	5,356	2,580	16,423	4,580	11,843	259%	5,356
Performance Bonus		12,509	14,192	14,302	848	12,767	11,893	875	7%	14,302
Motor Vehicle Allowance		1,078	669	509	77	1,039	461	578	125%	509
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	647	65	768	535	233	44%	647
Other benefits and allowances		2,876	3,558	3,558	401	3,460	2,965	494	17%	3,558
Payments in lieu of leave		719	-	-	-	(3,872)	-	(3,872)	#DIV/0!	-
Long service awards		4,195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,171	382	190	25	987	203	784	386%	190
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278,670	284,923	282,653	26,752	251,515	236,076	15,440	7%	282,653
% increase	4		2.2%	1.4%						1.4%
Total Parent Municipality		309,289	324,469	322,199	29,332	277,723	269,031	8,693	3%	322,199

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

Expenditure and budgeted expenditure on -

(a) Councillor allowances

(b) Board member allowances; and

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2024

(c) Employee benefits

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousands																	
Cash Receipts By Source																	
Property rates		4,450	1,522	4,701	31,755	3,336	7,417	1,210	6,966	3,922	4,287	6,696	4,090	-	80,353	75,237	76,816
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue		9,141	3,234	5,850	13,795	2,971	6,104	7,786	11,796	152	12,439	5,556	(12,134)	66,693	82,896	86,709	
Service charges - Waste Water Management		32	149	54	595	23	30	1,273	2,003	5	15	151	(2,520)	1,811	2,143	2,242	
Service charges - Waste Mangement		42	69	72	77	29	38	19	59	7	254	109	532	1,308	3,467	3,626	
Rental of facilities and equipment		8	-	18	16	9	9	9	9	9	9	16	75	188	118	123	
Interest earned - ex-ternal investments		1,103	1,976	1,053	823	636	60	2,444	1,102	72	2,825	521	(6,364)	6,251	12,500	13,075	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	21,841	22,845	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		36	34	21	12	18	23	32	42	76	20	167	1,522	2,000	2,000	2,094	
Licences and permits		113	76	64	125	81	84	91	97	41	63	167	998	2,000	1,500	1,569	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		235,869	2,357	2,200	-	-	184,778	-	-	142,012	-	48,480	(33,933)	581,763	611,662	623,364	
Other revenue		(443,693)	70,263	302,922	63,375	59,047	34,679	46,575	57,812	21,724	83,051	144	(294,173)	1,725	1,192	1,245	
Cash Receipts by Source		(192,900)	79,680	316,956	110,573	66,149	233,223	59,440	79,887	168,020	102,963	62,006	(341,907)	744,092	814,555	833,709	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,000	-	-	20,000	-	90,679	33,109	-	74,115	-	19,737	(20,799)	236,841	247,504	261,615	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	(254)	-	-	193	-	61	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	1	2	0	0	0	0	-	-	(5)	-	-	-	-	
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	79,888	242,328	102,963	81,744	(362,649)	980,933	1,062,059	1,095,324	
Cash Payments by Type																	
Employee related costs		(17)	(4,906)	4,961	875	(137)	584	(396)	690	(3,243)	(284)	24,739	274,006	296,872	396,070	412,778	
Remuneration of councillors		(24)	(496)	446	(796)	(58)	(76)	23	(53)	(221)	(55)	2,300	26,606	27,597	31,802	33,269	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		3,669	4,241	(1,232)	854	669	-	-	-	-	39	2,083	14,678	25,000	42,000	43,932	
Acquisitions - water & other inventory		22,966	24,564	-	38,242	-	33,026	-	26,293	-	16,969	10,833	(42,893)	130,000	173,300	181,272	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		(212,610)	51,044	27,850	22,017	40,945	(215,989)	(16,154)	26,864	(116,556)	43,498	20,761	577,458	249,127	346,050	358,847	
Cash Payments by Type		(186,017)	74,447	32,025	61,192	41,419	(182,454)	(16,527)	53,794	(120,019)	60,166	60,716	849,854	728,596	989,222	1,030,097	
Other Cash Flows/Payments by Type																	
Capital assets		9,552	8,926	17,796	19,802	26,539	25,813	11,579	5,083	26,789	17,097	20,383	55,233	244,591	252,554	266,897	
Repayment of borrowing		584	-	226	-	-	2,845	-	-	225	-	1,068	7,872	12,820	14,372	6,571	
Other Cash Flows/Payments		-	-	213	-	945	3,264	607	-	691	1,230	-	(6,950)	-	-	-	
Total Cash Payments by Type		(175,880)	83,372	50,260	80,994	68,903	(150,333)	(4,341)	58,876	(92,314)	78,493	82,167	906,009	986,006	1,256,148	1,303,565	
NET INCREASE/(DECREASE) IN CASH HELD																	
		2,980	(3,692)	266,697	49,581	(2,754)	474,182	96,890	21,011	334,642	24,470	(423)	(1,268,658)	(5,074)	(194,088)	(208,241)	
Cash/cash equivalents at the monthly/year beginning:		38,855	41,836	38,143	304,841	354,421	351,668	825,849	922,739	943,751	1,278,392	1,302,862	1,302,439	38,855	33,781	(160,307)	
Cash/cash equivalents at the monthly/year end:		41,836	38,143	304,841	354,421	351,668	825,849	922,739	943,751	1,278,392	1,302,862	1,302,439	33,781	33,781	(160,307)	(368,548)	

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9.2 Supporting Table SC1

75 Moses Kotane - Supporting Table SC1 Material variance explanations - M10 April 2024			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue			
Operating grants	(17)	Incorrect use of vote number	Corrections will be effected in the next open period
Expenditure By Type			
Irrecoverable debts	(301 036)	Irrecoverable debt written off	Corrections will be effected in the next open period
Capital Expenditure			
Variances was Not Calculated			
Financial Position			
Variances was Not Calculated			
Cash Flow			
Variances was Not Calculated			
Measureable performance			
Municipal Entities			

An amount of R301 million for irrecoverable debts written off was corrected, as the amount was misallocated. The figure relates to debt impairment.

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Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	5,977	20,383	20,383	9,552	9,552	20,383	10,830	53.1%	4%
August	4,768	20,383	20,383	8,926	8,926	40,765	31,840	78.1%	4%
September	13,266	20,383	20,383	17,796	17,796	61,148	43,352	70.9%	8%
October	4,596	20,383	20,383	19,802	19,802	81,530	61,728	75.7%	9%
November	23,413	20,383	20,383	26,539	26,539	101,913	75,374	74.0%	11%
December	22,574	20,383	20,383	25,813	25,813	122,295	96,483	78.9%	11%
January	10,035	20,383	20,383	11,579	11,579	142,678	131,099	91.9%	5%
February	18,590	17,823	17,823	5,083	5,083	160,501	155,419	96.8%	2%
March	24,580	17,823	17,823	26,789	26,789	178,324	151,535	85.0%	12%
April	12,525	17,823	17,823	17,097	17,097	196,147	179,050	91.3%	0
May	25,837	17,823	17,823	-	17,097	213,970	196,873	92.0%	0
June	(60,057)	17,823	17,823	-	-	231,793	231,793	100.0%	-
Total Capital expenditure	106,104	231,793	231,793	168,975					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		3,092	171,460	176,872	13,782	136,760	146,131	9,370	6.4%	176,872
Storm water Infrastructure		-	14,738	14,738	212	12,460	12,282	(179)	-1.5%	14,738
<i>Drainage Collection</i>		-	14,738	14,738	212	12,460	12,282	(179)	-1.5%	14,738
Electrical Infrastructure		-	4,000	5,142	-	3,778	4,019	241	6.0%	5,142
<i>LV Networks</i>		-	4,000	5,142	-	3,778	4,019	241	6.0%	5,142
<i>Capital Spares</i>								-		
Water Supply Infrastructure		3,950	136,461	151,992	13,570	120,001	123,036	3,036	2.5%	151,992
<i>Water Treatment Works</i>		-	17,000	17,000	2,066	16,531	14,167	(2,364)	-16.7%	17,000
<i>Bulk Mains</i>		-	14,702	14,002	-	10,361	11,831	1,471	12.4%	14,002
<i>Distribution</i>		3,950	102,560	120,991	11,503	93,109	96,525	3,416	3.5%	120,991
<i>Distribution Points</i>		-	2,200	-	-	-	513	513	100.0%	-
Sanitation Infrastructure		-	10,000	5,000	-	522	5,333	4,812	90.2%	5,000
<i>Toilet Facilities</i>		-	10,000	5,000	-	522	5,333	4,812	90.2%	5,000
<i>Capital Spares</i>								-		
Solid Waste Infrastructure		(859)	6,261	-	-	-	1,461	1,461	100.0%	-
<i>Landfill Sites</i>		(859)	6,261	-	-	-	1,461	1,461	100.0%	-
Furniture and Office Equipment		-	3,500	3,200	153	1,084	2,703	1,619	59.9%	3,200
Furniture and Office Equipment		-	3,500	3,200	153	1,084	2,703	1,619	59.9%	3,200
Machinery and Equipment		-	750	1,250	-	55	958	904	94.3%	1,250
Machinery and Equipment		-	750	1,250	-	55	958	904	94.3%	1,250
Transport Assets		-	-	2,054	-	-	1,232	1,232	100.0%	2,054
Transport Assets		-	-	2,054	-	-	1,232	1,232	100.0%	2,054
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	1	3,092	175,710	183,376	13,935	137,899	151,025	13,126	8.7%	183,376

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10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	19,293	5,937	617	4,399	8,064	3,665	45.4%	5,937
Water Supply Infrastructure		-	19,293	5,937	617	4,399	8,064	3,665	45.4%	5,937
Boreholes		-	19,293	5,937	617	4,399	8,064	3,665	45.4%	5,937
Community Assets		2,816	1,000	-	-	-	300	300	100.0%	-
Community Facilities		2,816	1,000	-	-	-	300	300	100.0%	-
Halls		2,816	-	-	-	-	-	-	-	-
Testing Stations		-	1,000	-	-	-	300	300	100.0%	-
Intangible Assets		106	2,500	1,500	22	22	1,417	1,394	98.4%	1,500
Servitudes								-		
Licences and Rights		106	2,500	1,500	22	22	1,417	1,394	98.4%	1,500
Computer Software and Applications		106	2,500	1,500	22	22	1,417	1,394	98.4%	1,500
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on renewal of existing assets	1	2,922	22,793	7,437	639	4,421	9,780	5,359	54.8%	7,437

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10.2.3 Supporting Table SC13c

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		30,248	23,800	21,800	881	11,926	19,167	7,241	37.8%	21,800
Roads Infrastructure		1,640	5,200	3,200	371	1,023	3,667	2,644	72.1%	3,200
Roads		1,640	5,000	3,000	371	887	3,500	2,613	74.7%	3,000
Electrical Infrastructure		1,398	4,200	4,200	-	1,368	3,500	2,132	60.9%	4,200
LV Networks		1,398	4,200	4,200	-	1,368	3,500	2,132	60.9%	4,200
Water Supply Infrastructure		324	1,000	1,000	1	710	833	123	14.8%	1,000
Reservoirs		324	1,000	1,000	1	710	833	123	14.8%	1,000
Solid Waste Infrastructure		26,886	13,400	13,400	509	8,825	11,167	2,342	21.0%	13,400
Landfill Sites		26,886	13,400	13,400	509	8,825	11,167	2,342	21.0%	13,400
Community Assets		37	255	255	-	1	212	212	99.6%	255
Community Facilities		-	5	5	-	-	4	4	100.0%	5
Cemeteries/Crematoria		-	5	5	-	-	4	4	100.0%	5
Sport and Recreation Facilities		37	250	250	-	1	208	208	99.6%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	-	1	208	208	99.6%	250
Capital Spares										
Heritage assets		-	-	-	-	-	-	-		-
Other assets		3,040	3,800	3,800	371	1,980	3,167	1,187	37.5%	3,800
Operational Buildings		3,040	3,800	3,800	371	1,980	3,167	1,187	37.5%	3,800
Municipal Offices		3,040	3,800	3,800	371	1,980	3,167	1,187	37.5%	3,800
Intangible Assets		(44)	2,000	2,000	-	1,772	1,667	(106)	-6.3%	2,000
Servitudes										
Licences and Rights		(44)	2,000	2,000	-	1,772	1,667	(106)	-6.3%	2,000
Computer Software and Applications		(44)	2,000	2,000	-	1,772	1,667	(106)	-6.3%	2,000
Computer Equipment		13	50	50	6	19	42	23	55.6%	50
Computer Equipment		13	50	50	6	19	42	23	55.6%	50
Transport Assets		17,330	27,250	27,250	3,707	39,978	22,708	(17,270)	-76.1%	27,250
Transport Assets		17,330	27,250	27,250	3,707	39,978	22,708	(17,270)	-76.1%	27,250
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-		-
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	50,624	57,155	55,155	4,965	55,675	46,962	(8,713)	-18.6%	55,155

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		98,964	116,323	116,323	8,182	82,366	96,936	14,570	15.0%	116,323
Roads Infrastructure		32,163	37,499	37,499	2,535	25,856	31,249	5,393	17.3%	37,499
<i>Roads</i>		32,163	37,499	37,499	2,535	25,856	31,249	5,393	17.3%	37,499
Storm water Infrastructure		4,512	5,058	5,058	439	4,385	4,215	(170)	-4.0%	5,058
<i>Drainage Collection</i>		4,512	5,058	5,058	439	4,385	4,215	(170)	-4.0%	5,058
Electrical Infrastructure		3,479	4,206	4,206	291	2,914	3,505	591	16.9%	4,206
<i>Power Plants</i>		3,479	4,206	4,206	291	2,914	3,505	591	16.9%	4,206
Water Supply Infrastructure		55,241	65,312	65,312	4,668	46,681	54,426	7,745	14.2%	65,312
<i>Distribution</i>		55,241	65,312	65,312	4,668	46,681	54,426	7,745	14.2%	65,312
Sanitation Infrastructure		2,734	3,246	3,246	185	1,853	2,705	852	31.5%	3,246
<i>Waste Water Treatment Works</i>		2,734	3,246	3,246	185	1,853	2,705	852	31.5%	3,246
Solid Waste Infrastructure		835	1,001	1,001	64	676	835	159	19.1%	1,001
<i>Landfill Sites</i>		835	1,001	1,001	64	676	835	159	19.1%	1,001
Community Assets		16,754	17,300	17,300	1,450	14,504	14,416	(87)	-0.6%	17,300
Community Facilities		16,754	17,300	17,300	1,450	14,504	14,416	(87)	-0.6%	17,300
<i>Halls</i>		14,185	15,452	15,452	1,236	12,364	12,877	513	4.0%	15,452
<i>Centres</i>		2,568	1,848	1,848	214	2,140	1,540	(600)	-39.0%	1,848
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		2,361	5,975	5,975	241	2,156	4,980	2,824	56.7%	5,975
Servitudes								-		
Licences and Rights		2,361	5,975	5,975	241	2,156	4,980	2,824	56.7%	5,975
<i>Computer Software and Applications</i>		2,361	5,975	5,975	241	2,156	4,980	2,824	56.7%	5,975
Furniture and Office Equipment		3,429	5,178	5,178	491	2,438	4,315	1,878	43.5%	5,178
Furniture and Office Equipment		3,429	5,178	5,178	491	2,438	4,315	1,878	43.5%	5,178
Machinery and Equipment		252	391	391	41	206	326	120	36.7%	391
Machinery and Equipment		252	391	391	41	206	326	120	36.7%	391
Transport Assets		4,278	2,725	2,725	1,030	5,059	2,271	(2,788)	-122.8%	2,725
Transport Assets		4,278	2,725	2,725	1,030	5,059	2,271	(2,788)	-122.8%	2,725
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Depreciation	1	132,550	155,041	155,041	12,024	112,605	129,201	16,596	12.8%	155,041

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10.2.5 Supporting Table SC13e

NW375 Moses Kotane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		2,790	46,088	40,980	2,523	26,655	35,342	8,687	24.6%	40,980
Roads Infrastructure		2,790	46,088	40,980	2,523	26,655	35,342	8,687	24.6%	40,980
Roads		2,790	46,088	40,980	2,523	26,655	35,342	8,687	24.6%	40,980
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	2,790	46,088	40,980	2,523	26,655	35,342	8,687	24.6%	40,980