

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

TABLE OF CONTENTS

Part 1

Section 1: Budget Statement.....	3
1.1 Mayors Report.....	3
1.2 Resolution.....	3
1.3 Executive Summary.....	3
1.4 Performance against the approved budget.....	3
1.5 Capital Expenditure.....	3
1.6 Material variances from SDBIP.....	3
1.7 Remedial corrective steps.....	4
Section 2: In year monthly budget statement tables.....	4
2.1 Table C1: Monthly Budget Statement.....	5
2.2 Table C2: Financial Performance (standard classification)	6
2.3 Table C3: Financial Performance (revenue & expenditure by vote).....	7
2.4 Table C4: Financial Performance (revenue & expenditure)	8-10
2.5 Table C5: Capital Expenditure by Vote.....	10-11
2.6 Table C6: Financial Position.....	12
2.7 Table C7: Cash Flow.....	13
Part 2: Supporting Documents	14
Section 3: Performance Indicators.....	14
3.1 Supporting Table SC2.....	14
Section 4: Debtor's Analysis	15
4.1 Supporting Table SC3.....	15
Section 5: Creditor's Analysis.....	15
5.1 Supporting Table SC4.....	15
Section 6: Investment Portfolio Analysis.....	16
6.1 Supporting Table SC5: Investments.....	16
Section 7: Allocation of grants receipts and expenditure	17
7.1 Supporting Table SC6.....	17
7.2.1 Supporting Table SC7 (1).....	18
7.2.2 Supporting Table SC7 (2).....	19
Section 8: Expenditure on councillor allowances	20

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

8.1 Supporting Table SC8.....	20
Section 9: Actual & Revised Targets for Cash Receipts.....	21
9.1 Supporting Table SC9.....	21
9.2 Supporting Table SC1.....	22
Section 10: Capital Programme Performance.....	22
10.1 Supporting Table SC12.....	22
10.2 Supporting Table SC13.....	23
10.2.1 Supporting Table SC13a.....	24
10.2.2 Supporting Table SC13b.....	25
10.2.3 Supporting Table SC13c.....	26
10.2.4 Supporting Table SC13d.....	27
10.2.5 Supporting Table SC13e.....	28
Section 11: Quality Certificate (separate)	

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

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 29 FEBRUARY 2024					
	2023/24 ORIGINAL BUDGET	2023/2024 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,077,484,189	1,078,188,918	732,016,734	346,172,184	68%
TOTAL EXPENDITURE	1,212,357,874	1,223,682,604	573,052,023	650,630,581	47%
CAPITAL EXPENDITURE	244,590,790	231,793,386	139,734,668	92,058,718	60%

Operating revenue generated for the reporting period amount to R732 million which translate to 68% against the budgeted amount. Year to date expenditure for the same period amount to R573 million or 47% of the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R139.7 million or 60% of allocated adjustment budget of R231.7 million.

1.6 Material variances from SDBIP

Operating expenditure have performed below the SDBIP target due to lack integration of asset management system for the calculation of depreciation.

1.7 Remedial corrective steps

The integration challenge will be resolved as it is part of the mSCOA road map.

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

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 FEBRUARY 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 - M08 February

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	12,662	99,963	103,017	(3,054)	-3%	154,525
Service charges	194,662	240,833	240,873	18,083	135,997	160,563	(24,566)	-15%	240,873
Investment revenue	9,745	6,251	6,251	1,102	9,198	4,167	5,030	121%	6,251
Transfers and subsidies - Operational	537,931	581,763	582,428	1,955	427,279	387,975	39,304		582,428
Other own revenue	107,859	94,111	94,111	8,576	59,580	62,741	(3,161)	-5%	-
Total Revenue (excluding capital transfers and contributions)	975,004	1,077,484	1,078,189	42,379	732,017	718,464	13,553	2%	1,078,189
Employee costs	283,415	296,872	294,603	25,121	203,199	197,462	5,737		294,603
Remuneration of Councillors	25,874	27,597	27,597	2,153	15,756	18,398	(2,642)		27,597
Depreciation and amortisation	132,550	155,041	155,041	14,360	90,339	103,361	(13,022)		155,041
Interest	5,619	5,600	8,900	807	2,544	4,393	(1,849)		8,900
Inventory consumed and bulk purchases	177,046	175,155	175,155	26,103	115,257	116,770	(1,513)		175,155
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	419,178	552,093	562,387	(787,096)	145,956	370,121	(224,164)	-61%	562,387
Total Expenditure	1,043,682	1,212,358	1,223,683	(718,552)	573,052	810,505	(237,453)	-29%	1,223,683
Surplus/(Deficit)	(68,678)	(134,874)	(145,494)	760,930	158,965	(92,041)	251,006	-273%	(145,494)
Transfers and subsidies - capital (monetary)	217,386	236,841	223,789	17,734	140,575	155,284	###	-9%	223,789
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	148,708	101,967	78,296	778,665	299,540	63,242	236,297	374%	78,296
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	148,708	101,967	78,296	778,665	299,540	63,242	236,297	374%	78,296
Capital expenditure & funds sources									
Capital expenditure	8,803	244,591	231,793	5,083	125,089	160,501	(35,412)	-22%	231,793
Capital transfers recognised	8,697	236,841	223,789	3,843	123,635	155,284	(31,648)	-20%	223,789
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7,750	8,004	1,240	1,454	5,218	(3,764)	-72%	8,004
Total sources of capital funds	8,803	244,591	231,793	5,083	125,089	160,501	(35,412)	-22%	231,793
Financial position									
Total current assets	2,315,211	229,074	229,074		652,401				229,074
Total non current assets	3,152,582	3,619,431	3,606,634		3,187,621				3,606,634
Total current liabilities	378,290	192,126	188,678		322,862				188,678
Total non current liabilities	70,749	72,328	60,186		62,681				60,186
Community wealth/Equity	3,266,622	3,482,085	3,508,549		3,454,479				3,508,549
Cash flows									
Net cash from (used) operating	1,229,699	252,337	252,337	26,093	1,033,888	168,225	(865,664)	-515%	252,337
Net cash from (used) investing	(8,817)	(244,591)	(244,591)	(5,083)	(125,089)	(163,061)	(37,972)	23%	(244,591)
Net cash from (used) financing	(5,813)	(12,820)	(12,820)	0	(3,904)	(8,547)	(4,643)	54%	(12,820)
Cash/cash equivalents at the month/year end	1,251,950	63,660	63,660	-	943,751	65,351	(878,400)	-1344%	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	82,721	39,045	37,475	36,724	34,710	27,568	158,656	989,455	1,406,354
Creditors Age Analysis									
Total Creditors	2,639	3,202	605	2,374	-	-	-	-	8,820

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

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) - M08 February

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	23,827	588,162	378,593	209,569	55%	567,889
Executive and council		21,455	22,852	22,852	2,647	929	15,234	(14,305)	-94%	22,852
Finance and administration		514,517	545,038	545,038	21,180	587,233	363,358	223,874	62%	545,038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23,827	4,000	6,634	2,105	2,497	3,193	(697)	-22%	6,634
Community and social services		1,612	-	2,634	946	704	527	177	34%	2,634
Sport and recreation		20,851	-	-	-	-	-	-	-	-
Public safety		1,365	4,000	4,000	1,159	1,792	2,667	(874)	-33%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,230	68,923	62,025	2,009	40,035	44,569	(4,534)	-10%	62,025
Planning and development		4,778	8,097	6,128	842	3,866	5,004	(1,138)	-23%	6,128
Road transport		46,452	60,826	55,897	1,167	36,169	39,565	(3,395)	-9%	55,897
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581,362	673,513	665,430	32,171	241,898	447,392	(205,494)	-46%	665,430
Energy sources		16,357	8,000	8,963	-	5,413	5,526	(113)	-2%	8,963
Water management		424,392	428,759	526,728	30,563	224,652	305,433	(80,781)	-26%	526,728
Waste water management		47,406	130,953	30,199	556	3,374	67,151	(63,777)	-95%	30,199
Waste management		93,207	105,800	99,540	1,052	8,458	69,281	(60,823)	-88%	99,540
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,192,390	1,314,325	1,301,978	60,113	872,592	873,747	(1,156)	0%	1,301,978
Expenditure - Functional										
<i>Governance and administration</i>		289,665	375,428	377,288	(46,453)	175,387	250,658	(75,272)	-30%	377,288
Executive and council		84,311	101,393	100,953	6,308	60,231	67,508	(7,276)	-11%	100,953
Finance and administration		200,450	269,233	271,533	(53,244)	111,528	179,949	(68,422)	-38%	271,533
Internal audit		4,903	4,802	4,802	483	3,628	3,201	426	13%	4,802
<i>Community and public safety</i>		125,021	121,102	124,036	11,972	76,499	81,322	(4,822)	-6%	124,036
Community and social services		26,539	33,814	36,448	2,697	16,184	23,069	(6,886)	-30%	36,448
Sport and recreation		60,726	51,959	51,959	5,104	35,794	34,639	1,155	3%	51,959
Public safety		37,756	35,329	35,629	4,171	24,521	23,613	908	4%	35,629
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77,589	89,084	87,114	6,452	47,489	58,996	(11,507)	-20%	87,114
Planning and development		21,391	29,621	27,651	2,065	15,866	19,353	(3,488)	-18%	27,651
Road transport		56,199	59,463	59,463	4,387	31,623	39,642	(8,019)	-20%	59,463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548,634	623,594	632,094	(690,760)	271,525	417,430	(145,904)	-35%	632,094
Energy sources		43,171	38,507	38,507	3,180	29,459	25,672	3,787	15%	38,507
Water management		402,470	492,993	501,493	(580,584)	199,136	330,362	(131,226)	-40%	501,493
Waste water management		55,609	29,949	29,949	(10,399)	14,453	19,966	(5,513)	-28%	29,949
Waste management		47,385	62,144	62,144	(102,957)	28,478	41,430	(12,952)	-31%	62,144
<i>Other</i>		2,772	3,150	3,150	237	2,152	2,100	52	2%	3,150
Total Expenditure - Functional	3	1,043,682	1,212,358	1,223,683	(718,552)	573,052	810,505	(237,453)	-29%	1,223,683
Surplus/ (Deficit) for the year		148,708	101,967	78,296	778,665	299,540	63,242	236,297	374%	78,296

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT FEBRUARY 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) - M08 February

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	2,647	929	15,234	(14,305)	-93.9%	22,852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514,088	544,438	544,438	21,180	586,852	362,958	223,894	61.7%	544,438
Vote 04 - Corporate Services		429	600	600	-	380	400	(20)	-4.9%	600
Vote 05 - Community Services		117,034	109,800	106,174	3,157	10,955	72,475	(61,520)	-84.9%	106,174
Vote 06 - Planning & Development		136	-	-	3	157	-	157	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539,249	636,636	627,915	33,125	273,317	422,680	(149,362)	-35.3%	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	60,113	872,592	873,747	(1,156)	-0.1%	1,301,978
Expenditure by Vote										
Vote 01 - Municipal Council	1	71,931	87,446	87,006	5,805	48,656	58,210	(9,554)	-16.4%	87,006
Vote 02 - Office Of The Accounting Officer		22,319	23,610	23,610	1,448	18,704	15,740	2,963	18.8%	23,610
Vote 03 - Budget And Treasury Office		95,828	158,731	158,731	(61,095)	45,924	105,821	(59,897)	-56.6%	158,731
Vote 04 - Corporate Services		80,922	86,645	86,645	7,950	50,332	57,763	(7,431)	-12.9%	86,645
Vote 05 - Community Services		187,203	195,701	200,935	(91,798)	114,005	131,514	(17,509)	-13.3%	200,935
Vote 06 - Planning & Development		20,725	26,906	26,906	1,857	14,974	17,937	(2,963)	-16.5%	26,906
Vote 07 - Infrastructure & Technical Services		564,753	633,320	639,850	(582,719)	280,457	423,519	(143,062)	-33.8%	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	(718,552)	573,052	810,505	(237,453)	-29.3%	1,223,683
Surplus/ (Deficit) for the year	2	148,708	101,967	78,296	778,665	299,540	63,242	236,297	373.6%	78,296

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

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

2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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		-	-	-	2,479	-	(0)	0	-100%	-
Service charges - Water		178,981	222,520	222,560	13,996	124,165	148,355	(24,190)	-16%	222,560
Service charges - Waste Water Management		3,864	6,036	6,036	556	3,374	4,024	(650)	-16%	6,036
Service charges - Waste management		11,817	12,277	12,277	1,052	8,458	8,184	274	3%	12,277
Sale of Goods and Rendering of Services		761	520	520	94	574	347	228	66%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71,462	60,636	60,636	4,201	31,737	40,424	(8,687)	-21%	60,636
Interest from Current and Non Current Assets		9,745	6,251	6,251	1,102	9,198	4,167	5,030	121%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	9	79	125	(47)	-37%	188
Licence and permits		336	2,000	2,000	97	731	1,333	(603)	-45%	2,000
Operational Revenue		1,014	1,205	1,205	50	1,336	804	532	66%	1,205
Non-Exchange Revenue										
Property rates		124,807	154,525	154,525	12,662	99,963	103,017	(3,054)	-3%	154,525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,028	2,000	2,000	1,062	1,062	1,333	(271)	-20%	2,000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537,931	581,763	582,428	1,955	427,279	387,975	39,304	10%	582,428
Interest		32,268	27,562	27,562	3,063	24,062	18,375	5,687	31%	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	42,379	732,017	718,464	13,553	2%	1,078,189
Expenditure By Type										
Employee related costs		283,415	296,872	294,603	25,121	203,199	197,462	5,737	3%	294,603
Remuneration of councillors		25,874	27,597	27,597	2,153	15,756	18,398	(2,642)	-14%	27,597
Bulk purchases - electricity		33,007	25,000	25,000	2,510	22,149	16,667	5,483	33%	25,000
Inventory consumed		144,039	150,155	150,155	23,593	93,108	100,103	(6,995)	-7%	150,155
Debt impairment		-	328,721	328,721	-	-	219,147	(219,147)	-100%	328,721
Depreciation and amortisation		132,550	155,041	155,041	14,360	90,339	103,361	(13,022)	-13%	155,041
Interest		5,619	5,600	8,900	807	2,544	4,393	(1,849)	-42%	8,900
Contracted services		136,096	140,090	140,400	13,427	93,937	93,455	482	1%	140,400
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147,426	-	-	(805,154)	1,740	-	1,740	#DIV/0!	-
Operational costs		116,715	83,281	93,266	4,631	50,279	57,518	(7,239)	-13%	93,266
Losses on Disposal of Assets		18,942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,043,682	1,212,358	1,223,683	(718,552)	573,052	810,505	(237,453)	-29%	1,223,683
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(68,678)	(134,874)	(145,494)	760,930	158,965	(92,041)	251,006	(0)	(145,494)
Transfers and subsidies - capital (in-kind)		217,386	236,841	223,789	17,734	140,575	155,284	(14,709)	(0)	223,789
Surplus/(Deficit) after capital transfers & contributions		148,708	101,967	78,296	778,665	299,540	63,242	236,297	0	78,296
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148,708	101,967	78,296	778,665	299,540	63,242			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	778,665	299,540	63,242			78,296
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148,708	101,967	78,296	778,665	299,540	63,242			78,296

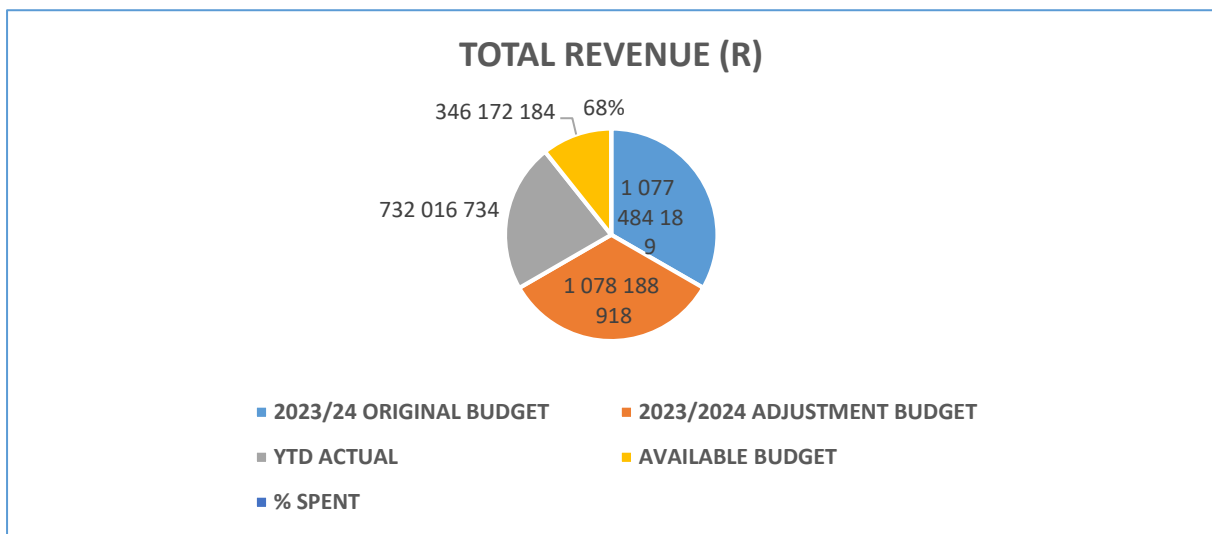
Revenue

- Budgeted (Adjustment) operating revenue for the 2023/2024 financial year to R1,078 billion.
- Total year to date operating revenue amount to R732.6 million or 68% when compared to the total operating revenue.

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

- c) Year to date operating revenue comprises of own revenue and grants at 41.6% and 58.4% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R304.7 million. Own revenue is mainly derived from property rates and service charges which contributed R235.9 million or 77% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R55.7 million or 8% 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. An amount of R806.8 million was written off as irrecoverable.

Graphical Illustration of operating revenue against the approved budget

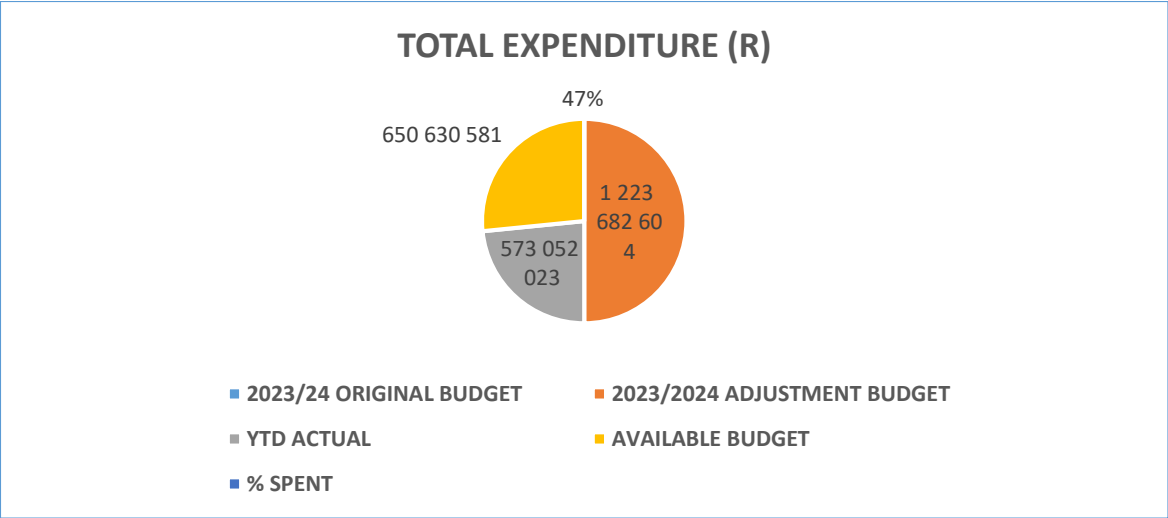


Expenditure

- (a) Total operating expenditure incurred for the reporting period amount to R573 million or 47% against the operating expenditure budget.
- (b) R806.8 million of bad debts written off has been allocated to the correct line item during adjustment budget, hence the reduction in operating expenditure.
- (c) It is also noted that the electricity bulk purchases have performed slightly above the average, this will also be monitored to avoid unauthorised expenditure.

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

Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2024

2.5 Table C5: Capital Expenditure by Vote

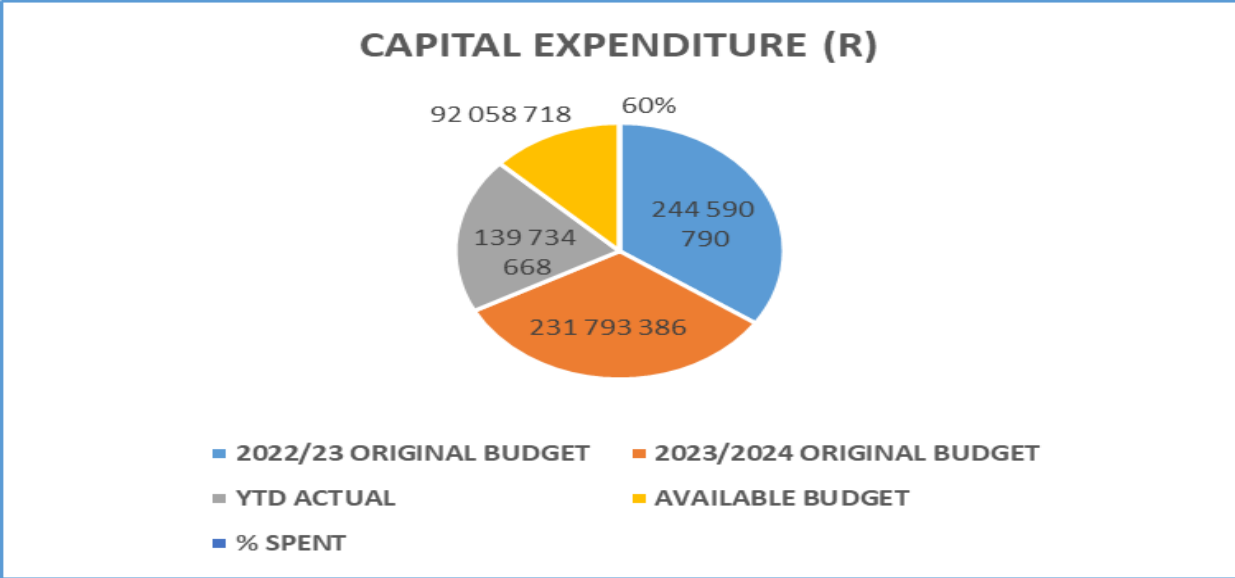
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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	-	-	1,833	(1,833)	-100%	2,500
Vote 04 - Corporate Services		106	3,000	2,000	49	263	1,667	(1,404)	-84%	2,000
Vote 05 - Community Services		1,957	8,011	1,250	-	-	4,188	(4,188)	-100%	1,250
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6,740	230,580	223,789	3,843	123,635	152,362	(28,727)	-19%	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	3,892	123,898	160,050	(36,153)	-23%	229,539
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	2,054	1,191	1,191	411	780	190%	2,054
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	200	-	-	40	(40)	-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	1,191	1,191	451	740	164%	2,254
Total Capital Expenditure		8,803	244,591	231,793	5,083	125,089	160,501	(35,412)	-22%	231,793
Capital Expenditure - Functional Classification										
Governance and administration		106	6,000	6,554	1,240	1,454	3,911	(2,457)	-63%	6,554
Executive and council		-	-	2,054	1,191	1,191	411	780	190%	2,054
Finance and administration		106	6,000	4,500	49	263	3,500	(3,237)	-92%	4,500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,816	1,750	1,450	-	-	1,307	(1,307)	-100%	1,450
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,816	750	1,250	-	-	667	(667)	-100%	1,250
Public safety		-	1,000	200	-	-	640	(640)	-100%	200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,790	60,826	55,718	-	31,713	39,529	(7,816)	-20%	55,718
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,790	60,826	55,718	-	31,713	39,529	(7,816)	-20%	55,718
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3,092	176,015	168,071	3,843	91,922	115,755	(23,832)	-21%	168,071
Energy sources		-	4,000	5,142	-	3,406	2,895	510	18%	5,142
Water management		3,950	155,754	157,929	3,843	87,995	104,271	(16,276)	-16%	157,929
Waste water management		-	10,000	5,000	-	522	5,667	(5,145)	-91%	5,000
Waste management		(859)	6,261	-	-	-	2,922	(2,922)	-100%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8,803	244,591	231,793	5,083	125,089	160,501	(35,412)	-22%	231,793
Funded by:										
National Government		8,697	236,841	223,789	3,843	123,635	155,284	(31,648)	-20%	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	3,843	123,635	155,284	(31,648)	-20%	223,789
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		106	7,750	8,004	1,240	1,454	5,218	(3,764)	-72%	8,004
Total Capital Funding		8,803	244,591	231,793	5,083	125,089	160,501	(35,412)	-22%	231,793

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

Capital budget for 2023/2024 financial year amount to R244.5 million and after Adjustment is R231.7 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at 29 February 2024 amount to R125 million, VAT exclusive. (VAT inclusive amount – R139.7 million). Capital spending to date accounts for 60% against the appropriated budget. The capital spending is accelerated to avoid the funds being returned to National coffers at the end of the financial year.

Graphical Illustration of capital expenditure against the approved budget



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

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	139,716	63,040
Trade and other receivables from exchange transactions		70,897	66,260	66,260	135,135	66,260
Receivables from non-exchange transactions		172,477	66,260	66,260	226,681	66,260
Current portion of non-current receivables						
Inventory		16,493	14,665	14,665	16,040	14,665
VAT		129,471	12,635	12,635	110,977	12,635
Other current assets		23,214	6,214	6,214	23,853	6,214
Total current assets		2,315,211	229,074	229,074	652,401	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	3,025,388	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	11,554	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	3,187,621	3,606,634
TOTAL ASSETS		5,467,793	3,848,505	3,835,708	3,840,022	3,835,708
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8,840	12,820	12,820	5,180	12,820
Consumer deposits		1,823	-	-	1,828	-
Trade and other payables from exchange transactions		210,314	177,266	177,266	185,030	177,266
Trade and other payables from non-exchange transactions		8,156	-	(3,448)	29,238	(3,448)
Provision		49,159	2,040	2,040	45,930	2,040
VAT		99,997	-	-	55,656	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378,290	192,126	188,678	322,862	188,678
Non current liabilities						
Financial liabilities		34,753	33,895	21,753	26,618	21,753
Provision		35,996	38,433	38,433	36,063	38,433
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		70,749	72,328	60,186	62,681	60,186
TOTAL LIABILITIES		449,039	264,454	248,864	385,542	248,864
NET ASSETS	2	5,018,754	3,584,052	3,586,844	3,454,479	3,586,844
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,266,622	3,482,085	3,508,549	3,454,479	3,508,549
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,266,622	3,482,085	3,508,549	3,454,479	3,508,549

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

The municipality closed the month with a favourable cash balance of R139,6 million which is made up of investments of R129.6 million and cash balances of R10. million.

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100,014	80,353	80,353	6,966	61,357	53,569	7,789	15%	80,353
Service charges		154,773	69,811	69,811	13,859	65,244	46,541	18,703	40%	69,811
Other revenue		589,255	5,913	5,913	57,960	192,005	3,942	188,063	4771%	5,913
Transfers and Subsidies - Operational		161,779	581,763	581,763	-	425,204	387,842	37,362	10%	581,763
Transfers and Subsidies - Capital		208,558	236,841	236,841	-	163,788	157,894	5,894	4%	236,841
Interest		9,745	6,251	6,251	1,102	9,198	4,167	5,030	121%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5,575	(728,596)	(728,596)	(53,794)	117,093	(485,730)	(602,823)	124%	(728,596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,229,699	252,337	252,337	26,093	1,033,888	168,225	(865,664)	-51%	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)	(5,083)	(125,089)	(163,061)	(37,972)	23%	(244,591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,817)	(244,591)	(244,591)	(5,083)	(125,089)	(163,061)	(37,972)	23%	(244,591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	(254)	-	(254)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	0	5	-	5	#DIV/0!	-
Payments										
Repayment of borrowing		(5,813)	(12,820)	(12,820)	-	(3,655)	(8,547)	(4,892)	57%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,813)	(12,820)	(12,820)	0	(3,904)	(8,547)	(4,643)	54%	(12,820)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1,215,070	(5,074)	(5,074)	21,011	904,895	(3,383)			(5,074)
Cash/cash equivalents at month/year end:		36,880	68,734	68,734	922,739	38,855	68,734			38,855
		1,251,950	63,660	63,660		943,751	65,351			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 FEBRUARY 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 - M08 February

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%	0.4%	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%	7.1%	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%	202.1%	121.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	33.4%	43.3%	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%	27.8%	27.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.6%	10.8%	10.6%
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 FEBRUARY 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 - M08 February

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	42,858	18,578	18,468	18,566	19,078	12,671	78,508	455,798	664,544	584,640	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21,627	10,513	10,486	8,750	7,226	6,499	41,177	312,192	418,469	375,843	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,158	303	312	357	348	356	1,829	5,386	10,049	8,276	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,390	1,191	1,190	1,189	1,195	1,195	6,693	15,880	30,924	26,154	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	14,435	8,341	6,891	6,712	6,704	6,413	29,764	170,626	249,886	220,219	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	252	120	128	1,131	158	433	686	29,573	32,481	31,982	-	-
Total By Income Source	2000	82,721	39,045	37,475	36,724	34,710	27,568	158,656	989,455	1,406,354	1,247,113	-	-
2022/23 - totals only		81006578	42497673	39957269	38463226	34687128	31480590	#####	#####	2,013,278	1,849,816	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	16,721	9,179	7,145	6,869	6,711	5,919	34,997	218,103	305,644	272,599	-	-
Commercial	2300	28,403	11,772	11,181	10,383	9,822	5,355	25,653	264,396	366,965	315,609	-	-
Households	2400	37,449	18,025	19,071	18,393	18,069	16,213	97,328	500,858	725,405	650,860	-	-
Other	2500	148	69	77	1,080	108	82	678	6,097	8,340	8,045	-	-
Total By Customer Group	2600	82,721	39,045	37,475	36,724	34,710	27,568	158,656	989,455	1,406,354	1,247,113	-	-

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 R1.4 billion. Of the total balance, 88% 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 - M08 February

Description	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,639	3,202	605	2,374	-	-	-	-	8,820	8,217	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	2,639	3,202	605	2,374	-	-	-	-	8,820	8,217	

The creditors balance for February amounts to R8.8 million. Total outstanding creditors are payable to trade creditors and the current account amounts to R2.6 million or 29%.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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 - M08 February

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 29/02/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	320,650,000.00	4,828,968.43	298,900,000.00	31,739,877.14
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	117,979,890.00	35,136,211.86	84,240,539.53	79,559,222.64
228810957(003)	CALL WSIG GRANT	11,690,577.14		54,028,005.00	1,160,125.30	49,386,147.00	17,492,560.44
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	179,852.44	4,650,000.00	372,544.28
BALANCE		32,803,593.26		492,657,895.00	41,305,158.03	437,176,686.53	129,622,317.16

The investment reported as at 29 February 2024 amount to R129,6 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 FEBRUARY 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 - M08 February

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	1,012	426,620	387,448	39,172	10.1%	579,794
Energy Efficiency and Demand Side Management Grant		350	4,000	4,000	-	1,495	2,667	(1,172)	-43.9%	4,000
Equitable Share		528,602	566,087	566,087	-	419,914	377,391	42,523	11.3%	566,087
Expanded Public Works Programme Integrated Grant		1,652	1,629	1,629	168	929	1,086	(157)	-14.4%	1,629
Local Government Financial Management Grant		1,950	1,950	1,950	5	573	1,300	(727)	-55.9%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4,642	8,097	6,128	839	3,709	5,004	(1,296)	-25.9%	6,128
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	2,634	944	659	527	132	25.0%	2,634
Capacity Building and Other Grants		735	-	2,634	944	659	527	132	25.0%	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	1,955	427,279	387,975	39,304	10.1%	582,428
Capital Transfers and Grants										
National Government:		217,144	236,841	223,789	17,734	140,575	155,284	(14,709)	-9.5%	223,789
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157,450	171,841	161,955	15,216	104,801	112,583	(7,783)	-6.9%	161,955
Water Services Infrastructure Grant		59,694	65,000	61,835	2,518	35,774	42,700	(6,926)	-16.2%	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	17,734	140,575	155,284	(14,709)	-9.5%	223,789
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755,317	818,604	806,217	19,690	567,854	543,259	24,595	4.5%	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 – R419.9 million
- WSIG – R40 million
- MIG – R167,7 b million
- EPWP – R1,1,000
- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT FEBRUARY 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 - M08 February

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	56,750	354,520	388,682	(34,162)	-8.8%	585,954
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	-	1,300	2,667	(1,367)	-51.3%	4,000
Equitable Share		176	566,087	572,247	56,292	348,138	378,625	(30,487)	-8.1%	572,247
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	(4)	918	1,086	(168)	-15.5%	1,629
Local Government Financial Management Grant		1,769	1,950	1,950	-	545	1,300	(755)	-58.1%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	6,128	462	3,619	5,004	(1,385)	-27.7%	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	56,750	354,520	388,682	(34,162)	-8.8%	585,954
Capital expenditure of Transfers and Grants										
National Government:		8,697	236,841	223,789	3,843	123,635	155,284	(31,648)	-20.4%	223,789
Municipal Infrastructure Grant		4,747	171,841	161,955	2,737	92,043	112,583	(20,541)	-18.2%	161,955
Water Services Infrastructure Grant		3,950	65,000	61,835	1,106	31,593	42,700	(11,108)	-26.0%	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	3,843	123,635	155,284	(31,648)	-20.4%	223,789
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12,848	818,604	809,743	60,593	478,155	543,966	(65,811)	-12.1%	809,743

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT FEBRUARY 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 - M08 February

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

The approved roll over of R1.8 million (WSIG) and R179 418 (MIG) projects and will be incorporated in the main adjustment budget period in February 2024.

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

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

8.1 Supporting Table SC8

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2024

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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)	1									
Basic Salaries and Wages		21,687	23,211	23,211	1,816	12,965	15,474	(2,509)	-16%	23,211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,017	3,174	3,174	259	2,071	2,116	(45)	-2%	3,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,170	1,211	1,211	79	719	808	(89)	-11%	1,211
Sub Total - Councillors		25,874	27,597	27,597	2,153	15,756	18,398	(2,642)	-14%	27,597
% increase	4		6.7%	6.7%						6.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3,731	9,559	9,559	359	2,533	6,373	(3,840)	-60%	9,559
Pension and UIF Contributions		213	683	683	20	39	456	(416)	-91%	683
Medical Aid Contributions		54	114	114	-	-	76	(76)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	118	245	(127)	-52%	367
Motor Vehicle Allowance		556	1,225	1,225	45	223	817	(594)	-73%	1,225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(0)	-96%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,745	11,949	11,949	423	2,913	7,966	(5,054)	-63%	11,949
% increase	4		151.8%	151.8%						151.8%
Other Municipal Staff										
Basic Salaries and Wages		181,806	202,326	200,551	17,147	134,921	134,529	392	0%	200,551
Pension and UIF Contributions		38,071	40,740	40,883	3,457	27,326	27,189	137	1%	40,883
Medical Aid Contributions		15,403	16,572	16,659	1,435	10,832	11,066	(234)	-2%	16,659
Overtime		20,210	5,856	5,356	1,613	12,881	3,804	9,077	239%	5,356
Performance Bonus		12,509	14,192	14,302	469	9,637	9,484	154	2%	14,302
Motor Vehicle Allowance		1,078	669	509	72	628	414	214	52%	509
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	647	62	497	423	74	18%	647
Other benefits and allowances		2,876	3,558	3,558	349	2,729	2,372	357	15%	3,558
Payments in lieu of leave		719	-	-	-	-	-	-	-	-
Long service awards		4,195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,171	382	190	92	835	216	619	286%	190
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278,670	284,923	282,653	24,697	200,286	189,496	10,790	6%	282,653
% increase	4		2.2%	1.4%						1.4%
Total Parent Municipality		309,289	324,469	322,199	27,274	218,955	215,860	3,095	1%	322,199
			4.9%	4.2%						4.2%
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		309,289	324,469	322,199	27,274	218,955	215,860	3,095	1%	322,199
% increase	4		4.9%	4.2%						4.2%
TOTAL MANAGERS AND STAFF		283,415	296,872	294,603	25,121	203,199	197,462	5,737	3%	294,603

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

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
- (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 - M08 February

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 Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousands	1																
Cash Receipts By Source																	
Property rates		4,450	1,522	4,701	31,755	3,336	7,417	1,210	6,966	6,696	6,696	6,696	(1,092)	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	11,796	5,558	5,558	5,558	(10,658)	66,693	70,027	73,318	
Service charges - Waste Water Management		32	149	54	595	23	30	1,273	2,003	151	151	151	(2,803)	1,811	1,900	1,989	
Service charges - Waste Mangement		42	69	72	77	29	38	19	59	109	109	109	575	1,308	1,372	1,436	
Rental of facilities and equipment		8	-	18	16	9	9	9	9	16	16	16	62	188	197	206	
Interest earned - ex external investmets		1,103	1,976	1,053	823	636	60	2,444	1,102	521	521	521	(4,509)	6,251	6,582	6,931	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfaits		36	34	21	12	18	23	32	42	167	167	167	1,284	2,000	2,000	2,094	
Licences and permits		113	76	64	125	81	84	91	97	167	167	167	769	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	11,118	581,763	620,091	621,835	
Other revenue		(443,693)	70,263	302,922	63,375	59,047	34,679	46,575	57,812	144	144	144	(189,686)	1,725	1,870	32,529	
Cash Receipts by Source		(192,900)	79,680	316,956	110,573	66,149	233,223	59,440	79,887	62,008	62,008	62,008	(194,939)	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	13,843	236,841	269,958	282,412	
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)	-	-	-	-	-	254	-	-	-	
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	81,744	81,744	81,744	(180,847)	980,933	1,060,377	1,113,187	
Cash Payments by Type																	
Employee related costs		(17)	(4,906)	4,961	875	(137)	584	(396)	690	24,739	24,739	24,739	221,001	296,872	309,546	322,613	
Remuneration of councillors		(24)	(496)	446	(796)	(58)	(76)	23	(53)	2,300	2,300	2,300	21,731	27,597	28,949	30,309	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		3,669	4,241	(1,232)	854	669	-	-	2,083	2,083	2,083	10,549	25,000	26,225	27,458		
Acquisitions - water & other inventory		22,966	24,564	-	38,242	-	33,026	-	26,293	10,833	10,833	10,833	(47,591)	130,000	136,370	142,779	
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	20,761	20,761	20,761	462,878	249,127	263,439	270,605	
Cash Payments by Type		(186,017)	74,447	32,025	61,192	41,419	(182,454)	(16,527)	53,794	60,716	60,716	60,716	668,569	728,596	764,529	793,764	
Other Cash Flows/Payments by Type																	
Capital assets		9,552	8,926	17,796	19,802	26,539	25,813	11,579	5,083	20,383	20,383	20,383	58,354	244,591	269,958	282,412	
Repayment of borrowing		584	-	226	-	-	2,845	-	-	1,068	1,068	1,068	5,960	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	60,994	68,903	(150,533)	(4,341)	58,876	82,167	82,167	82,167	727,854	986,006	1,047,514	1,089,686	
NET INCREASE/(DECREASE) IN CASH HELD		2,980	(3,692)	266,697	49,581	(2,754)	474,182	96,890	21,011	(423)	(423)	(423)	(908,701)	(5,074)	12,864	23,501	
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	943,328	942,905	942,482	38,855	33,781	46,645	
Cash/cash equivalents at the monthly/year end:		41,836	38,143	304,841	354,421	351,668	825,849	922,739	943,751	943,328	942,905	942,482	33,781	33,781	46,645	70,146	

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

9.2 Supporting Table SC1

75 Moses Kotane - Supporting Table SC1 Material variance explanations - M08 February 2024			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue			
Electricity Service charge	2 479	Misallocation of Free Basic Electricity	Corrected against the FBE account.
Expenditure By Type			
Variances was Not Calculated	(806 557)	Irrecoverable debt written off	The item has been corrected. Credited debited aganaist the provision.
Capital Expenditure			
Variances was Not Calculated			
Financial Position			
Variances was Not Calculated			
Cash Flow			
Variances was Not Calculated			
Measureable performance			
Municipal Entities			

The two items have been corrected in the reporting month.

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

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	–	–	178,324	178,324	100.0%	0%
April	12,525	17,823	17,823	–	–	196,147	196,147	100.0%	–
May	25,837	17,823	17,823	–	–	213,970	213,970	100.0%	–
June	(60,057)	17,823	17,823	–	–	231,793	231,793	100.0%	–
Total Capital expenditure	106,104	231,793	231,793	125,089					

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 STATEMENT FEBRUARY 2024

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	1,931	97,080	115,389	18,309	15.9%	176,872
Storm water Infrastructure		-	14,738	14,738	-	8,940	9,825	885	9.0%	14,738
<i>Drainage Collection</i>		-	14,738	14,738	-	8,940	9,825	885	9.0%	14,738
<i>Storm water Conveyance Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4,000	5,142	-	3,406	2,895	(510)	-17.6%	5,142
<i>LV Networks</i>		-	4,000	5,142	-	3,406	2,895	(510)	-17.6%	5,142
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,950	136,461	151,992	1,931	84,213	94,080	9,867	10.5%	151,992
<i>Water Treatment Works</i>		-	17,000	17,000	-	9,900	11,333	1,433	12.6%	17,000
<i>Bulk Mains</i>		-	14,702	14,002	-	9,132	9,661	529	5.5%	14,002
<i>Distribution</i>		3,950	102,560	120,991	1,931	65,181	72,059	6,878	9.5%	120,991
<i>Distribution Points</i>		-	2,200	-	-	-	1,027	1,027	100.0%	-
Sanitation Infrastructure		-	10,000	5,000	-	522	5,667	5,145	90.8%	5,000
<i>Toilet Facilities</i>		-	10,000	5,000	-	522	5,667	5,145	90.8%	5,000
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(859)	6,261	-	-	-	2,922	2,922	100.0%	-
<i>Landfill Sites</i>		(859)	6,261	-	-	-	2,922	2,922	100.0%	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	3,500	3,200	27	187	2,207	2,020	91.5%	3,200
Furniture and Office Equipment		-	3,500	3,200	27	187	2,207	2,020	91.5%	3,200
Machinery and Equipment		-	750	1,250	-	-	667	667	100.0%	1,250
Machinery and Equipment		-	750	1,250	-	-	667	667	100.0%	1,250
Transport Assets		-	-	2,054	1,191	1,191	411	(780)	-189.9%	2,054
Transport Assets		-	-	2,054	1,191	1,191	411	(780)	-189.9%	2,054
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
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	3,149	98,458	118,673	20,215	17.0%	183,376

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2024

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 - M08 February

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	1,912	3,782	10,191	6,409	62.9%	5,937
Water Supply Infrastructure		-	19,293	5,937	1,912	3,782	10,191	6,409	62.9%	5,937
Dams and Weirs										
Boreholes		-	19,293	5,937	1,912	3,782	10,191	6,409	62.9%	5,937
Community Assets		2,816	1,000	-	-	-	600	600	100.0%	-
Community Facilities		2,816	1,000	-	-	-	600	600	100.0%	-
Halls		2,816	-	-	-	-	-	-	-	-
Testing Stations		-	1,000	-	-	-	600	600	100.0%	-
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	1,934	3,858	12,124	8,266	68.2%	7,437

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2024

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

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	23,800	1,682	9,519	15,867	6,348	40.0%	23,800
Roads Infrastructure		1,640	5,200	5,200	-	560	3,467	2,907	83.9%	5,200
Roads		1,640	5,000	5,000	-	424	3,333	2,909	87.3%	5,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	200	200	-	136	133	(2)	-1.8%	200
Electrical Infrastructure		1,398	4,200	4,200	30	1,368	2,800	1,432	51.2%	4,200
LV Networks		1,398	4,200	4,200	30	1,368	2,800	1,432	51.2%	4,200
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		324	1,000	1,000	680	709	667	(43)	-6.4%	1,000
Reservoirs		324	1,000	1,000	680	709	667	(43)	-6.4%	1,000
Solid Waste Infrastructure		26,886	13,400	13,400	971	6,882	8,933	2,051	23.0%	13,400
Landfill Sites		26,886	13,400	13,400	971	6,882	8,933	2,051	23.0%	13,400
Sport and Recreation Facilities		37	250	250	-	-	167	167	100.0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		37	250	250	-	-	167	167	100.0%	250
Other assets		3,040	3,800	3,800	212	1,461	2,533	1,072	42.3%	3,800
Operational Buildings		3,040	3,800	3,800	212	1,461	2,533	1,072	42.3%	3,800
Municipal Offices		3,040	3,800	3,800	212	1,461	2,533	1,072	42.3%	3,800
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(44)	2,000	2,000	-	1,772	1,333	(439)	-32.9%	2,000
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(44)	2,000	2,000	-	1,772	1,333	(439)	-32.9%	2,000
Computer Software and Applications		(44)	2,000	2,000	-	1,772	1,333	(439)	-32.9%	2,000
Computer Equipment		13	50	50	-	11	33	23	68.2%	50
Computer Equipment		13	50	50	-	11	33	23	68.2%	50
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		17,330	27,250	27,250	2,552	26,934	18,167	(8,768)	-48.3%	27,250
Transport Assets		17,330	27,250	27,250	2,552	26,934	18,167	(8,768)	-48.3%	27,250
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 Repairs and Maintenance Expenditure	1	50,624	57,155	57,155	4,446	39,697	38,103	(1,594)	-4.2%	57,155

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2024

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	8,726	66,001	77,549	11,548	14.9%	116,323
Roads Infrastructure		32,163	37,499	37,499	3,043	20,787	25,000	4,213	16.9%	37,499
Roads		32,163	37,499	37,499	3,043	20,787	25,000	4,213	16.9%	37,499
Storm water Infrastructure		4,512	5,058	5,058	439	3,508	3,372	(136)	-4.0%	5,058
Drainage Collection		4,512	5,058	5,058	439	3,508	3,372	(136)	-4.0%	5,058
Electrical Infrastructure		3,479	4,206	4,206	291	2,331	2,804	473	16.9%	4,206
Power Plants		3,479	4,206	4,206	291	2,331	2,804	473	16.9%	4,206
Water Supply Infrastructure		55,241	65,312	65,312	4,668	37,345	43,541	6,196	14.2%	65,312
Distribution		55,241	65,312	65,312	4,668	37,345	43,541	6,196	14.2%	65,312
Sanitation Infrastructure		2,734	3,246	3,246	185	1,483	2,164	682	31.5%	3,246
Waste Water Treatment Works		2,734	3,246	3,246	185	1,483	2,164	682	31.5%	3,246
Solid Waste Infrastructure		835	1,001	1,001	99	547	668	120	18.0%	1,001
Landfill Sites		835	1,001	1,001	99	547	668	120	18.0%	1,001
Community Assets		16,754	17,300	17,300	1,450	11,603	11,533	(70)	-0.6%	17,300
Community Facilities		16,754	17,300	17,300	1,450	11,603	11,533	(70)	-0.6%	17,300
Halls		14,185	15,452	15,452	1,236	9,891	10,301	410	4.0%	15,452
Centres		2,568	1,848	1,848	214	1,712	1,232	(480)	-39.0%	1,848
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,361	5,975	5,975	949	1,915	3,984	2,069	51.9%	5,975
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,361	5,975	5,975	949	1,915	3,984	2,069	51.9%	5,975
Computer Software and Applications		2,361	5,975	5,975	949	1,915	3,984	2,069	51.9%	5,975
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		3,429	5,178	5,178	730	1,941	3,452	1,512	43.8%	5,178
Furniture and Office Equipment		3,429	5,178	5,178	730	1,941	3,452	1,512	43.8%	5,178
Machinery and Equipment		252	391	391	78	165	261	96	36.7%	391
Machinery and Equipment		252	391	391	78	165	261	96	36.7%	391
Transport Assets		4,278	2,725	2,725	1,839	4,013	1,817	(2,196)	-120.9%	2,725
Transport Assets		4,278	2,725	2,725	1,839	4,013	1,817	(2,196)	-120.9%	2,725
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	132,550	155,041	155,041	14,360	90,339	103,361	13,022	12.6%	155,041

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2024

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 - M08 February

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	-	22,773	29,704	6,931	23.3%	40,980
Roads Infrastructure		2,790	46,088	40,980	-	22,773	29,704	6,931	23.3%	40,980
Roads		2,790	46,088	40,980	-	22,773	29,704	6,931	23.3%	40,980
Community Assets		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
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	-	22,773	29,704	6,931	23.3%	40,980