

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT MARCH 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 31 March 2024				
	2023/2024 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 078 188 918	915 481 571	162 707 347	85%
TOTAL EXPENDITURE	1 223 682 604	983 732 694	239 949 910	80%
CAPITAL EXPENDITURE	231 793 386	169 698 251	62 095 135	73%

Operating revenue generated for the reporting period amount to 915.4 million which translate to 85% against the budgeted amount. Year to date expenditure for the same period amount to R983.7 million or 80% of the appropriated budget. There is no more Over performance on operating expenditure as a result of bad debts written off. Bad debts written off have been allocated to the correct line item

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R169.6 million or 73% 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

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

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.

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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 - M09 March

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	12,674	112,638	115,894	(3,256)	-3%	154,525
Service charges	194,662	240,833	240,873	21,398	157,395	180,641	(23,246)	-13%	240,873
Investment revenue	9,745	6,251	6,251	72	9,269	4,688	4,581	98%	6,251
Transfers and subsidies - Operational	537,931	581,763	582,428	141,481	568,760	436,588	132,172		582,428
Other own revenue	107,859	94,111	94,111	7,840	67,420	70,584	(3,164)	-4%	-
Total Revenue (excluding capital transfers and contributions)	975,004	1,077,484	1,078,189	183,465	915,482	808,395	107,087	13%	1,078,189
Employee costs	283,415	296,872	294,603	24,901	228,100	221,748	6,352		294,603
Remuneration of Councillors	25,874	27,597	27,597	4,536	20,291	20,697	(406)		27,597
Depreciation and amortisation	132,550	155,041	155,041	10,242	100,581	116,281	(15,700)		155,041
Interest	5,619	5,600	8,900	208	2,753	5,520	(2,767)		8,900
Inventory consumed and bulk purchases	177,046	175,155	175,155	36,834	152,091	131,366	20,725		175,155
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	419,178	552,093	562,387	333,959	479,916	418,187	61,729	15%	562,387
Total Expenditure	1,043,682	1,212,358	1,223,683	410,681	983,733	913,800	69,933	8%	1,223,683
Surplus/(Deficit)	(68,678)	(134,874)	(145,494)	(227,216)	(68,251)	(105,405)	37,154	-35%	(145,494)
Transfers and subsidies - capital (monetary)	217,386	236,841	223,789	1,319	141,893	172,410	###	-18%	223,789
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	148,708	101,967	78,296	(225,897)	73,642	67,005	6,638	10%	78,296
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	148,708	101,967	78,296	(225,897)	73,642	67,005	6,638	10%	78,296
Capital expenditure & funds sources									
Capital expenditure	8,803	244,591	231,793	26,789	151,878	178,324	(26,446)	-15%	231,793
Capital transfers recognised	8,697	236,841	223,789	27,257	150,892	172,410	(21,518)	-12%	223,789
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7,750	8,004	(468)	986	5,914	(4,928)	-83%	8,004
Total sources of capital funds	8,803	244,591	231,793	26,789	151,878	178,324	(26,446)	-15%	231,793
Financial position									
Total current assets	2,315,211	229,074	229,074		553,424				229,074
Total non current assets	3,152,582	3,619,431	3,606,634		3,205,431				3,606,634
Total current liabilities	378,290	192,126	188,678		467,171				188,678
Total non current liabilities	70,749	72,328	60,186		62,882				60,186
Community wealth/Equity	3,266,622	3,482,085	3,508,549		3,228,582				3,508,549
Cash flows									
Net cash from (used) operating	1,229,699	252,337	252,337	361,243	1,395,131	189,253	#####	-637%	252,337
Net cash from (used) investing	(8,817)	(244,591)	(244,591)	(26,789)	(151,878)	(183,443)	(31,565)	17%	(244,591)
Net cash from (used) financing	(5,813)	(12,820)	(12,820)	(32)	(3,936)	(9,615)	(5,679)	59%	(12,820)
Cash/cash equivalents at the month/year end	1,251,950	63,660	63,660	-	1,278,172	64,928	#####	-1869%	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	82,810	40,892	38,993	35,760	35,518	34,657	162,475	#####	1,441,434
Creditors Age Analysis									
Total Creditors	239	16,969	-	649	-	-	-	-	17,857

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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) - M09 March

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	162,009	750,170	425,917	324,254	76%	567,889
Executive and council		21,455	22,852	22,852	-	929	17,139	(16,209)	-95%	22,852
Finance and administration		514,517	545,038	545,038	162,009	749,241	408,778	340,463	83%	545,038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23,827	4,000	6,634	4	2,501	4,054	(1,553)	-38%	6,634
Community and social services		1,612	-	2,634	(37)	667	1,054	(387)	-37%	2,634
Sport and recreation		20,851	-	-	-	-	-	-	-	-
Public safety		1,365	4,000	4,000	41	1,834	3,000	(1,166)	-39%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,230	68,923	62,025	293	40,329	48,933	(8,604)	-18%	62,025
Planning and development		4,778	8,097	6,128	55	3,921	5,285	(1,364)	-26%	6,128
Road transport		46,452	60,826	55,897	239	36,408	43,648	(7,240)	-17%	55,897
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581,362	673,513	665,430	22,477	264,375	501,901	(237,526)	-47%	665,430
Energy sources		16,357	8,000	8,963	-	5,413	6,385	(972)	-15%	8,963
Water management		424,392	428,759	526,728	21,045	245,697	360,757	(115,060)	-32%	526,728
Waste water management		47,406	130,953	30,199	381	3,755	57,913	(54,158)	-94%	30,199
Waste management		93,207	105,800	99,540	1,051	9,510	76,846	(67,336)	-88%	99,540
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,192,390	1,314,325	1,301,978	184,783	1,057,375	980,805	76,570	8%	1,301,978
Expenditure - Functional										
<i>Governance and administration</i>		289,665	375,428	377,288	216,308	391,694	282,316	109,378	39%	377,288
Executive and council		84,311	101,393	100,953	10,969	71,201	75,869	(4,668)	-6%	100,953
Finance and administration		200,450	269,233	271,533	204,857	316,385	202,846	113,539	56%	271,533
Internal audit		4,903	4,802	4,802	481	4,109	3,602	507	14%	4,802
<i>Community and public safety</i>		125,021	121,102	124,036	8,191	84,690	92,000	(7,311)	-8%	124,036
Community and social services		26,539	33,814	36,448	1,573	17,756	26,414	(8,658)	-33%	36,448
Sport and recreation		60,726	51,959	51,959	3,438	39,232	38,969	263	1%	51,959
Public safety		37,756	35,329	35,629	3,180	27,701	26,617	1,084	4%	35,629
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77,589	89,084	87,114	6,817	54,306	66,025	(11,719)	-18%	87,114
Planning and development		21,391	29,621	27,651	2,657	18,522	21,428	(2,906)	-14%	27,651
Road transport		56,199	59,463	59,463	4,160	35,784	44,597	(8,814)	-20%	59,463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548,634	623,594	632,094	179,098	450,623	471,096	(20,472)	-4%	632,094
Energy sources		43,171	38,507	38,507	5,227	34,686	28,881	5,805	20%	38,507
Water management		402,470	492,993	501,493	156,670	355,805	373,145	(17,340)	-5%	501,493
Waste water management		55,609	29,949	29,949	3,743	18,196	22,462	(4,266)	-19%	29,949
Waste management		47,385	62,144	62,144	13,459	41,937	46,608	(4,672)	-10%	62,144
<i>Other</i>		2,772	3,150	3,150	267	2,419	2,362	57	2%	3,150
Total Expenditure - Functional	3	1,043,682	1,212,358	1,223,683	410,681	983,733	913,800	69,933	8%	1,223,683
Surplus/ (Deficit) for the year		148,708	101,967	78,296	(225,897)	73,642	67,005	6,638	10%	78,296

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2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	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	17,139	(16,209)	-94.6%	22,852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514,088	544,438	544,438	161,920	748,772	408,328	340,444	83.4%	544,438
Vote 04 - Corporate Services		429	600	600	88	469	450	19	4.2%	600
Vote 05 - Community Services		117,034	109,800	106,174	1,056	12,011	80,900	(68,889)	-85.2%	106,174
Vote 06 - Planning & Development		136	-	-	55	212	-	212	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539,249	636,636	627,915	21,665	294,982	473,988	(179,006)	-37.8%	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	184,783	1,057,375	980,805	76,570	7.8%	1,301,978
Expenditure by Vote										
Vote 01 - Municipal Council	1	71,931	87,446	87,006	10,531	59,188	65,409	(6,222)	-9.5%	87,006
Vote 02 - Office Of The Accounting Officer		22,319	23,610	23,610	2,026	20,730	17,708	3,022	17.1%	23,610
Vote 03 - Budget And Treasury Office		95,828	158,731	158,731	190,823	236,747	119,048	117,699	98.9%	158,731
Vote 04 - Corporate Services		80,922	86,645	86,645	10,657	60,990	64,984	(3,994)	-6.1%	86,645
Vote 05 - Community Services		187,203	195,701	200,935	24,291	138,296	148,869	(10,573)	-7.1%	200,935
Vote 06 - Planning & Development		20,725	26,906	26,906	1,963	16,937	20,180	(3,243)	-16.1%	26,906
Vote 07 - Infrastructure & Technical Services		564,753	633,320	639,850	170,388	450,845	477,602	(26,757)	-5.6%	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	410,681	983,733	913,800	69,933	7.7%	1,223,683
Surplus/ (Deficit) for the year	2	148,708	101,967	78,296	(225,897)	73,642	67,005	6,638	9.9%	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) - M09 March

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	19,965	144,130	166,906	(22,776)	-14%	222,560
Service charges - Waste Water Management		3,864	6,036	6,036	381	3,755	4,527	(773)	-17%	6,036
Service charges - Waste management		11,817	12,277	12,277	1,051	9,510	9,207	302	3%	12,277
Sale of Goods and Rendering of Services		761	520	520	91	665	390	275	71%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71,462	60,636	60,636	4,324	36,061	45,477	(9,416)	-21%	60,636
Interest from Current and Non Current Assets		9,745	6,251	6,251	72	9,269	4,688	4,581	98%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	9	88	141	(53)	-38%	188
Licence and permits		336	2,000	2,000	41	772	1,500	(728)	-49%	2,000
Operational Revenue		1,014	1,205	1,205	260	1,596	904	692	77%	1,205
Non-Exchange Revenue										
Property rates		124,807	154,525	154,525	12,674	112,638	115,894	(3,256)	-3%	154,525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,028	2,000	2,000	-	1,062	1,500	(438)	-29%	2,000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537,931	581,763	582,428	141,481	568,760	436,588	132,172	30%	582,428
Interest		32,268	27,562	27,562	3,115	27,177	20,672	6,505	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	183,465	915,482	808,395	107,087	13%	1,078,189
Expenditure By Type										
Employee related costs		283,415	296,872	294,603	24,901	228,100	221,748	6,352	3%	294,603
Remuneration of councillors		25,874	27,597	27,597	4,536	20,291	20,697	(406)	-2%	27,597
Bulk purchases - electricity		33,007	25,000	25,000	4,560	26,709	18,750	7,959	42%	25,000
Inventory consumed		144,039	150,155	150,155	32,274	125,382	112,616	12,765	11%	150,155
Debt impairment		-	328,721	328,721	-	-	246,541	(246,541)	-100%	328,721
Depreciation and amortisation		132,550	155,041	155,041	10,242	100,581	116,281	(15,700)	-14%	155,041
Interest		5,619	5,600	8,900	208	2,753	5,520	(2,767)	-50%	8,900
Contracted services		136,096	140,090	140,400	19,002	112,940	105,192	7,748	7%	140,400
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147,426	-	-	301,017	302,757	-	302,757	#DIV/0!	-
Operational costs		116,715	83,281	93,266	13,940	64,219	66,455	(2,236)	-3%	93,266
Losses on Disposal of Assets		18,942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,043,682	1,212,358	1,223,683	410,681	983,733	913,800	69,933	8%	1,223,683
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(68,678)	(134,874)	(145,494)	(227,216)	(68,251)	(105,405)	37,154	(0)	(145,494)
Transfers and subsidies - capital (in-kind)		217,386	236,841	223,789	1,319	141,893	172,410	(30,517)	(0)	223,789
Surplus/(Deficit) after capital transfers & contributions		148,708	101,967	78,296	(225,897)	73,642	67,005	6,638	0	78,296
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148,708	101,967	78,296	(225,897)	73,642	67,005			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	(225,897)	73,642	67,005			78,296
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148,708	101,967	78,296	(225,897)	73,642	67,005			78,296

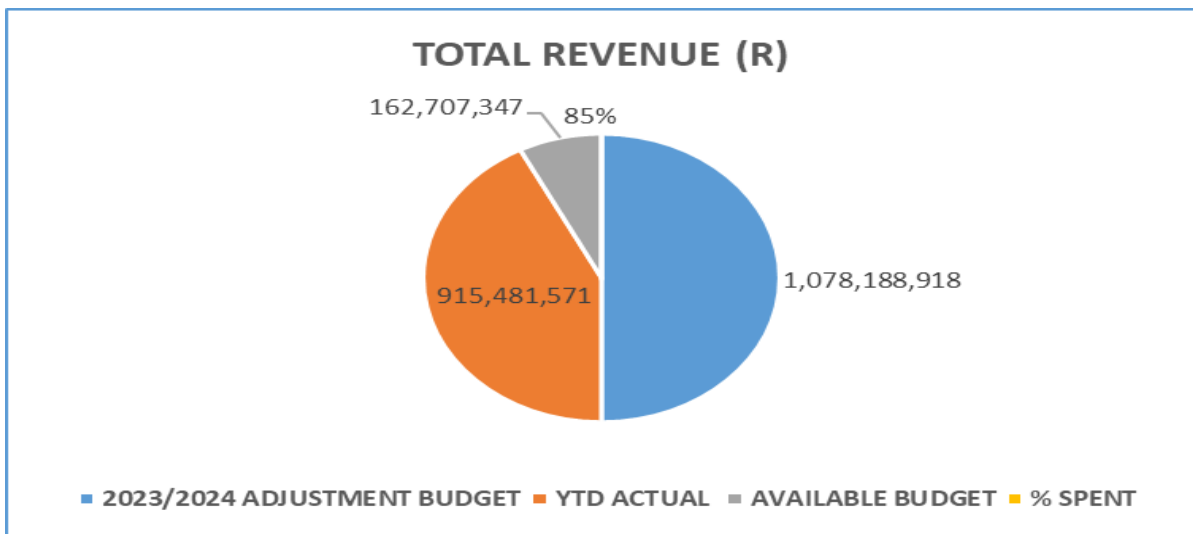
Revenue

- a) Budgeted (Adjustment) operating revenue for the 2023/2024 financial year to R1,078 billion.
- b) Total year to date operating revenue amount to R915.4 million or 85%.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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- c) Year to date operating revenue comprises of own revenue and grants at 38% and 62% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R346.7 million. Own revenue is mainly derived from property rates and service charges which contributed R270 million or 78% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R63.2 million or 18% of the own 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

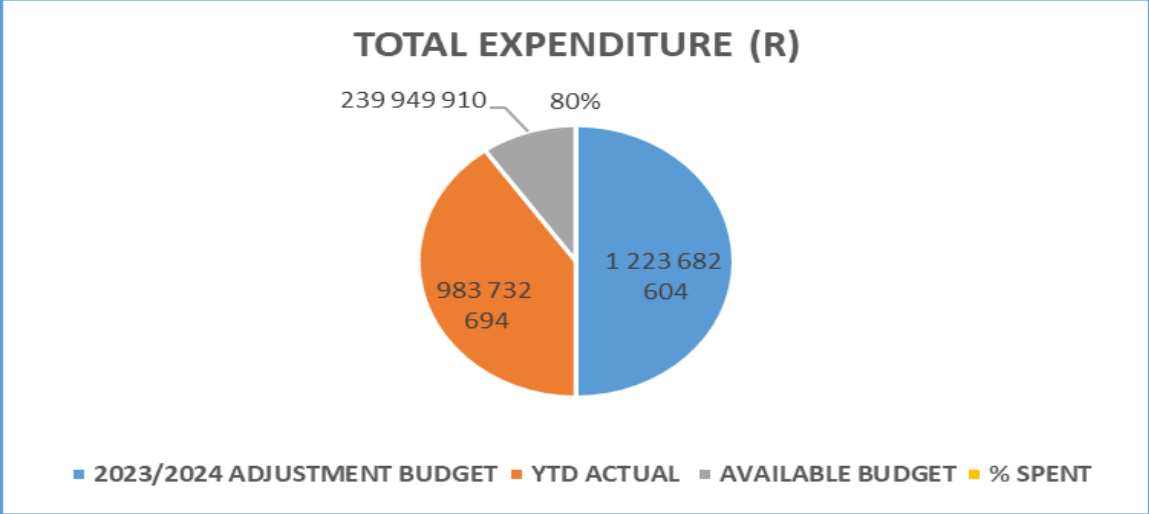


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R410.6 million, translating to total spending of R983 million or 81% against the operating expenditure budget. Debt Impairment of R302.7 million has resulted in the increase of operating expenditure. This is as a result of preparation of interim financial statement.
- (b) It is also noted that the electricity bulk purchases have performed slightly above the average, this will also be monitored to avoid unauthorised expenditure.

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Graphical Illustration of operating expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2024

2.5 Table C5: Capital Expenditure by Vote

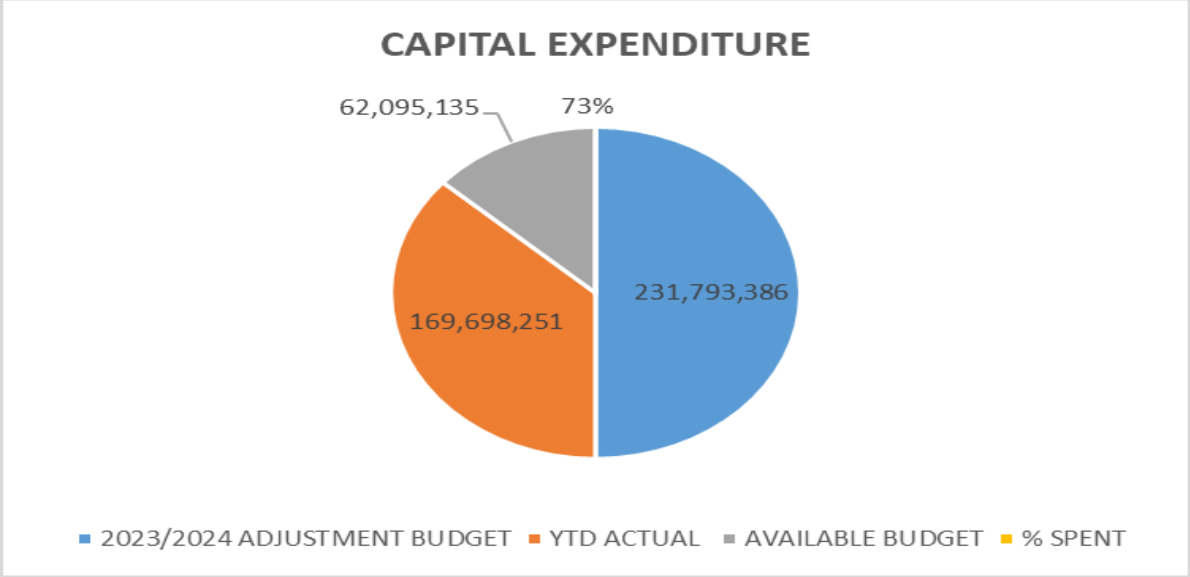
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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	744	744	2,000	(1,256)	-63%	2,500
Vote 04 - Corporate Services		106	3,000	2,000	(76)	187	1,750	(1,563)	-89%	2,000
Vote 05 - Community Services		1,957	8,011	1,250	55	55	3,454	(3,399)	-98%	1,250
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6,740	230,580	223,789	27,257	150,892	170,219	(19,327)	-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	27,980	151,878	177,423	(25,545)	-14%	229,539
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	2,054	(1,191)	-	822	(822)	-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	-	-	80	(80)	-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)	-	902	(902)	-100%	2,254
Total Capital Expenditure		8,803	244,591	231,793	26,789	151,878	178,324	(26,446)	-15%	231,793
Capital Expenditure - Functional Classification										
Governance and administration		106	6,000	6,554	(522)	931	4,572	(3,640)	-80%	6,554
Executive and council		-	-	2,054	(1,191)	-	822	(822)	-100%	2,054
Finance and administration		106	6,000	4,500	669	931	3,750	(2,819)	-75%	4,500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,816	1,750	1,450	55	55	1,343	(1,288)	-96%	1,450
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,816	750	1,250	55	55	813	(758)	-93%	1,250
Public safety		-	1,000	200	-	-	530	(530)	-100%	200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,790	60,826	55,718	4,667	36,380	43,576	(7,197)	-17%	55,718
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,790	60,826	55,718	4,667	36,380	43,576	(7,197)	-17%	55,718
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3,092	176,015	168,071	22,590	114,512	128,834	(14,321)	-11%	168,071
Energy sources		-	4,000	5,142	372	3,778	3,457	321	9%	5,142
Water management		3,950	155,754	157,929	22,218	110,213	117,686	(7,473)	-6%	157,929
Waste water management		-	10,000	5,000	-	522	5,500	(4,978)	-91%	5,000
Waste management		(859)	6,261	-	-	-	2,191	(2,191)	-100%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8,803	244,591	231,793	26,789	151,878	178,324	(26,446)	-15%	231,793
Funded by:										
National Government		8,697	236,841	223,789	27,257	150,892	172,410	(21,518)	-12%	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	27,257	150,892	172,410	(21,518)	-12%	223,789
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		106	7,750	8,004	(468)	986	5,914	(4,928)	-83%	8,004
Total Capital Funding		8,803	244,591	231,793	26,789	151,878	178,324	(26,446)	-15%	231,793

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2024

Capital adjusted budget for 2023/2024 financial year amount to R231.7 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at 31 March 2024 amount to R151.8 million, VAT exclusive. (VAT inclusive amount – R169.6 million). Capital spending to date accounts for 73% against the appropriated budget. The capital spending is being 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 MARCH 2024**

2.6 Table C6: Financial Position

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

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	233,282	63,040
Trade and other receivables from exchange transactions		70,897	66,260	66,260	99,555	66,260
Receivables from non-exchange transactions		172,477	66,260	66,260	52,186	66,260
Current portion of non-current receivables						
Inventory		16,493	14,665	14,665	17,313	14,665
VAT		129,471	12,635	12,635	127,737	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	553,424	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	3,043,274	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	11,479	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	3,205,431	3,606,634
TOTAL ASSETS		5,467,793	3,848,505	3,835,708	3,758,855	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	192,938	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	41,266	2,040
VAT		99,997	-	-	123,655	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378,290	192,126	188,678	467,171	188,678
Non current liabilities						
Financial liabilities		34,753	33,895	21,753	26,811	21,753
Provision		35,996	38,433	38,433	36,071	38,433
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		70,749	72,328	60,186	62,882	60,186
TOTAL LIABILITIES		449,039	264,454	248,864	530,053	248,864
NET ASSETS	2	5,018,754	3,584,052	3,586,844	3,228,803	3,586,844
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,266,622	3,482,085	3,508,549	3,228,582	3,508,549
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,266,622	3,482,085	3,508,549	3,228,582	3,508,549

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2024

The municipality closed the month with a favourable cash balance of R245,2 million which is made up of investments of R235.2 million and cash balances of R10 million.

2.7 Table C7: Cash Flow

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

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	3,922	65,280	60,265	5,015	8%	80,353
Service charges		154,773	69,811	69,811	164	65,408	52,358	13,050	25%	69,811
Other revenue		589,255	5,913	5,913	21,850	213,855	4,435	209,420	4722%	5,913
Transfers and Subsidies - Operational		161,779	581,763	581,763	142,012	567,216	436,322	130,894	30%	581,763
Transfers and Subsidies - Capital		208,558	236,841	236,841	74,115	237,903	177,631	60,272	34%	236,841
Interest		9,745	6,251	6,251	72	9,269	4,688	4,581	98%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5,575	(728,596)	(728,596)	119,108	236,200	(546,447)	(782,647)	143%	(728,596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,229,699	252,337	252,337	361,243	1,395,131	189,253	#####	-637%	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)	(26,789)	(151,878)	(183,443)	(31,565)	17%	(244,591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,817)	(244,591)	(244,591)	(26,789)	(151,878)	(183,443)	(31,565)	17%	(244,591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	193	(61)	-	(61)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	-	5	-	5	#DIV/0!	-
Payments										
Repayment of borrowing		(5,813)	(12,820)	(12,820)	(225)	(3,880)	(9,615)	(5,735)	60%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,813)	(12,820)	(12,820)	(32)	(3,936)	(9,615)	(5,679)	59%	(12,820)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1,215,070	(5,074)	(5,074)	334,421	1,239,317	(3,805)			(5,074)
Cash/cash equivalents at month/year end:		36,880	68,734	68,734	943,751	38,855	68,734			38,855
		1,251,950	63,660	63,660		1,278,172	64,928			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 MARCH 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 - M09 March

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%	10.1%	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%	118.5%	121.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	33.4%	49.9%	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%	24.9%	27.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.6%	11.1%	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 MARCH 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 - M09 March

Description	NT Code	Budget Year 2023/24									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	42,443	21,287	18,533	18,421	18,538	19,031	78,315	466,727	683,295	601,032	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	21,890	10,554	10,510	8,872	7,594	7,225	41,801	317,245	425,691	382,737	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1,032	539	302	311	356	347	1,885	5,670	10,441	8,568	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,390	1,193	1,189	1,189	1,188	1,194	6,784	16,967	32,093	27,321	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	14,652	7,196	8,339	6,840	6,711	6,702	32,670	174,051	257,161	226,974	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	404	123	120	128	1,131	158	1,021	29,669	32,754	32,107	-	-	
Total By Income Source	2000	82,810	40,892	38,993	35,760	35,518	34,657	162,475	1,010,328	1,441,434	1,278,738	-	-	
2022/23 - totals only		81281768	40026522	42298023	37232285	37163897	30935527	#####	#####	2,036,175	1,872,569	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	17,587	7,736	9,179	7,145	6,869	6,711	35,402	222,695	313,324	278,822	-	-	
Commercial	2300	26,954	13,860	11,755	9,517	9,218	9,819	26,913	268,306	376,342	323,773	-	-	
Households	2400	38,119	19,225	17,989	19,021	18,350	18,019	99,498	513,133	743,354	668,021	-	-	
Other	2500	150	72	69	77	1,080	108	662	6,194	8,413	8,122	-	-	
Total By Customer Group	2600	82,810	40,892	38,993	35,760	35,518	34,657	162,475	1,010,328	1,441,434	1,278,738	-	-	

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 R1.44 billion. Of the total balance, 89% is older than 90 days, rendering it difficult to collect.

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 - M09 March

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	239	16,969	-	649	-	-	-	-	17,857	8,594	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	239	16,969	-	649	-	-	-	-	17,857	8,594	

The creditors balance for March amounts to R17.8 million. Total outstanding creditors are payable to trade creditors and the current account amounts to R239 thousands or 1.3%.

Section 6 - Investment Portfolio Analysis

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2024

6.1 Table SC5: Investments Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	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 31/03/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	5 160 908.71	0.00	462 173 000.00	4 828 968.43	338 900 000.00	133 262 877.14
2062250801	12 MONTHS CEDED 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	2 027 211.86	101 753 151.53	62 046 610.64
228810957(003)	CALL WSIG GRANT	11 690 577.14		84 028 005.00	1 160 125.30	57 752 357.53	39 126 349.91
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		697 289 895.00	8 196 158.03	503 055 509.06	235 266 494.63

The investment reported as at 31 March 2024 amount to R235.2 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
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Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	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:										
Operating Transfers and Grants										
National Government:		537,195	581,763	579,794	141,519	568,138	435,535	132,604	30.4%	579,794
Energy Efficiency and Demand Side Management Grant		350	4,000	4,000	-	1,495	3,000	(1,505)	-50.2%	4,000
Equitable Share		528,602	566,087	566,087	141,523	561,437	424,565	136,872	32.2%	566,087
Expanded Public Works Programme Integrated Grant		1,652	1,629	1,629	-	929	1,222	(292)	-23.9%	1,629
Local Government Financial Management Grant		1,950	1,950	1,950	(4)	568	1,463	(894)	-61.1%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4,642	8,097	6,128	-	3,709	5,285	(1,576)	-29.8%	6,128
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	2,634	(37)	622	1,054	(432)	-41.0%	2,634
Capacity Building and Other Grants		735	-	2,634	(37)	622	1,054	(432)	-41.0%	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	141,481	568,760	436,588	132,172	30.3%	582,428
Capital Transfers and Grants										
National Government:		217,144	236,841	223,789	1,319	141,893	172,410	(30,517)	-17.7%	223,789
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157,450	171,841	161,955	1,029	105,829	124,926	(19,097)	-15.3%	161,955
Water Services Infrastructure Grant		59,694	65,000	61,835	290	36,064	47,484	(11,420)	-24.0%	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	1,319	141,893	172,410	(30,517)	-17.7%	223,789
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755,317	818,604	806,217	142,800	710,653	608,998	101,655	16.7%	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 – R561.4 million
- WSIG – R70 million
- MIG – R167.9 million
- EPWP – R1.6 million
- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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7.2 Supporting Table SC7 (1)

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

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		4,151	581,763	585,954	72,426	426,945	438,001	(11,055)	-2.5%	585,954
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	-	1,300	3,000	(1,700)	-56.7%	4,000
Equitable Share		176	566,087	572,247	71,775	419,913	427,031	(7,118)	-1.7%	572,247
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	288	1,205	1,222	(16)	-1.3%	1,629
Local Government Financial Management Grant		1,769	1,950	1,950	11	556	1,463	(907)	-62.0%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	6,128	352	3,971	5,285	(1,314)	-24.9%	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	72,426	426,945	438,001	(11,055)	-2.5%	585,954
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		8,697	236,841	223,789	27,257	150,892	172,410	(21,518)	-12.5%	223,789
Municipal Infrastructure Grant		4,747	171,841	161,955	18,248	110,291	124,926	(14,635)	-11.7%	161,955
Water Services Infrastructure Grant		3,950	65,000	61,835	9,009	40,601	47,484	(6,882)	-14.5%	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	27,257	150,892	172,410	(21,518)	-12.5%	223,789
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12,848	818,604	809,743	99,683	577,838	610,411	(32,573)	-5.3%	809,743

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 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 approved roll over of R1.8 million (WSIG) and R179 418 (MIG) projects and the budget was incorporated in the main adjustment budget period in February 2024.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Section 8- Expenditure on councillor and board members allowances and employee benefits

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	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	4,017	16,982	17,408	(426)	-2%	23,211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,017	3,174	3,174	267	2,338	2,380	(42)	-2%	3,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,170	1,211	1,211	252	971	909	62	7%	1,211
Sub Total - Councillors		25,874	27,597	27,597	4,536	20,291	20,697	(406)	-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	2,891	7,170	(4,278)	-60%	9,559
Pension and UIF Contributions		213	683	683	20	59	512	(454)	-88%	683
Medical Aid Contributions		54	114	114	-	-	85	(85)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	118	275	(157)	-57%	367
Motor Vehicle Allowance		556	1,225	1,225	45	268	919	(651)	-71%	1,225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-94%	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	3,336	8,962	(5,626)	-63%	11,949
% increase	4		151.8%	151.8%						151.8%
Other Municipal Staff										
Basic Salaries and Wages		181,806	202,326	200,551	18,947	153,868	151,035	2,834	2%	200,551
Pension and UIF Contributions		38,071	40,740	40,883	3,670	30,995	30,613	383	1%	40,883
Medical Aid Contributions		15,403	16,572	16,659	1,492	12,323	12,464	(141)	-1%	16,659
Overtime		20,210	5,856	5,356	962	13,843	4,192	9,652	230%	5,356
Performance Bonus		12,509	14,192	14,302	2,282	11,919	10,688	1,231	12%	14,302
Motor Vehicle Allowance		1,078	669	509	334	962	437	525	120%	509
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	647	205	703	479	224	47%	647
Other benefits and allowances		2,876	3,558	3,558	330	3,059	2,669	390	15%	3,558
Payments in lieu of leave		719	-	-	(3,872)	(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	127	962	210	752	359%	190
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278,670	284,923	282,653	24,477	224,764	212,786	11,978	6%	282,653
% increase	4		2.2%	1.4%						1.4%
Total Parent Municipality		309,289	324,469	322,199	29,437	248,391	242,445	5,946	2%	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
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9.2 Supporting Table SC1

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

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

There were no variances for the reporting period.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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 - M09 March

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	-	-	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	151,878					

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 - M09

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	25,898	122,978	130,760	7,782	6.0%	176,872
Storm water Infrastructure		-	14,738	14,738	3,308	12,248	11,053	(1,195)	-10.8%	14,738
<i>Drainage Collection</i>		-	14,738	14,738	3,308	12,248	11,053	(1,195)	-10.8%	14,738
<i>Storm water Conveyance Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4,000	5,142	372	3,778	3,457	(321)	-9.3%	5,142
<i>LV Networks</i>		-	4,000	5,142	372	3,778	3,457	(321)	-9.3%	5,142
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,950	136,461	151,992	22,218	106,431	108,558	2,127	2.0%	151,992
<i>Water Treatment Works</i>		-	17,000	17,000	4,565	14,465	12,750	(1,715)	-13.4%	17,000
<i>Bulk Mains</i>		-	14,702	14,002	1,229	10,361	10,746	386	3.6%	14,002
<i>Distribution</i>		3,950	102,560	120,991	16,425	81,606	84,292	2,686	3.2%	120,991
<i>Distribution Points</i>		-	2,200	-	-	-	770	770	100.0%	-
Sanitation Infrastructure		-	10,000	5,000	-	522	5,500	4,978	90.5%	5,000
<i>Toilet Facilities</i>		-	10,000	5,000	-	522	5,500	4,978	90.5%	5,000
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(859)	6,261	-	-	-	2,191	2,191	100.0%	-
<i>Landfill Sites</i>		(859)	6,261	-	-	-	2,191	2,191	100.0%	-
Community Assets		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	3,500	3,200	744	931	2,455	1,524	62.1%	3,200
Furniture and Office Equipment		-	3,500	3,200	744	931	2,455	1,524	62.1%	3,200
Machinery and Equipment		-	750	1,250	55	55	813	758	93.3%	1,250
Machinery and Equipment		-	750	1,250	55	55	813	758	93.3%	1,250
Transport Assets		-	-	2,054	(1,191)	-	822	822	100.0%	2,054
Transport Assets		-	-	2,054	(1,191)	-	822	822	100.0%	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	1	3,092	175,710	183,376	25,506	123,964	134,849	10,885	8.1%	183,376

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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

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	-	3,782	9,127	5,345	58.6%	5,937
<i>Capital Spares</i>								-		
Water Supply Infrastructure		-	19,293	5,937	-	3,782	9,127	5,345	58.6%	5,937
<i>Dams and Weirs</i>								-		
<i>Boreholes</i>		-	19,293	5,937	-	3,782	9,127	5,345	58.6%	5,937
Community Assets		2,816	1,000	-	-	-	450	450	100.0%	-
Community Facilities		2,816	1,000	-	-	-	450	450	100.0%	-
<i>Halls</i>		2,816	-	-	-	-	-	-		-
<i>Testing Stations</i>		-	1,000	-	-	-	450	450	100.0%	-
Investment properties		-	-	-	-	-	-	-		-
Intangible Assets		106	2,500	1,500	(76)	-	1,375	1,375	100.0%	1,500
<i>Servitudes</i>								-		
Licences and Rights		106	2,500	1,500	(76)	-	1,375	1,375	100.0%	1,500
<i>Computer Software and A</i>		106	2,500	1,500	(76)	-	1,375	1,375	100.0%	1,500
Zoo's, Marine and Non-biol		-	-	-	-	-	-	-		-
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	1	2,922	22,793	7,437	(76)	3,782	10,952	7,170	65.5%	7,437

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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	23,800	1,526	11,045	17,850	6,805	38.1%	23,800
Roads Infrastructure		1,640	5,200	5,200	92	652	3,900	3,248	83.3%	5,200
Roads		1,640	5,000	5,000	92	516	3,750	3,234	86.2%	5,000
Road Structures										
Road Furniture		-	200	200	-	136	150	14	9.5%	200
Electrical Infrastructure		1,398	4,200	4,200	-	1,368	3,150	1,782	56.6%	4,200
LV Networks		1,398	4,200	4,200	-	1,368	3,150	1,782	56.6%	4,200
Capital Spares										
Water Supply Infrastructure		324	1,000	1,000	-	709	750	41	5.4%	1,000
Reservoirs		324	1,000	1,000	-	709	750	41	5.4%	1,000
Solid Waste Infrastructure		26,886	13,400	13,400	1,433	8,316	10,050	1,734	17.3%	13,400
Landfill Sites		26,886	13,400	13,400	1,433	8,316	10,050	1,734	17.3%	13,400
Community Assets		37	255	255	1	1	191	190	99.6%	255
Community Facilities		-	5	5	-	-	3	3	100.0%	5
Cemeteries/Crematoria		-	5	5	-	-	3	3	100.0%	5
Sport and Recreation Facilities		37	250	250	1	1	188	187	99.6%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	1	1	188	187	99.6%	250
Capital Spares										
Heritage assets		-	-	-	-	-	-	-		-
Other assets		3,040	3,800	3,800	148	1,609	2,850	1,241	43.5%	3,800
Operational Buildings		3,040	3,800	3,800	148	1,609	2,850	1,241	43.5%	3,800
Municipal Offices		3,040	3,800	3,800	148	1,609	2,850	1,241	43.5%	3,800
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets										
Intangible Assets		(44)	2,000	2,000	-	1,772	1,500	(272)	-18.1%	2,000
Servitudes										
Licences and Rights		(44)	2,000	2,000	-	1,772	1,500	(272)	-18.1%	2,000
Computer Software and A		(44)	2,000	2,000	-	1,772	1,500	(272)	-18.1%	2,000
Computer Equipment		13	50	50	2	13	38	25	66.0%	50
Computer Equipment		13	50	50	2	13	38	25	66.0%	50
Transport Assets		17,330	27,250	27,250	9,337	36,271	20,438	(15,833)	-77.5%	27,250
Transport Assets		17,330	27,250	27,250	9,337	36,271	20,438	(15,833)	-77.5%	27,250
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Repairs	1	50,624	57,155	57,155	11,014	50,710	42,866	(7,844)	-18.3%	57,155

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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	74,183	87,242	13,059	15.0%	116,323
Roads Infrastructure		32,163	37,499	37,499	2,535	23,321	28,125	4,803	17.1%	37,499
Roads		32,163	37,499	37,499	2,535	23,321	28,125	4,803	17.1%	37,499
Storm water Infrastructure		4,512	5,058	5,058	439	3,947	3,794	(153)	-4.0%	5,058
Drainage Collection		4,512	5,058	5,058	439	3,947	3,794	(153)	-4.0%	5,058
Electrical Infrastructure		3,479	4,206	4,206	291	2,623	3,155	532	16.9%	4,206
Power Plants		3,479	4,206	4,206	291	2,623	3,155	532	16.9%	4,206
Water Supply Infrastructure		55,241	65,312	65,312	4,668	42,013	48,984	6,971	14.2%	65,312
Distribution		55,241	65,312	65,312	4,668	42,013	48,984	6,971	14.2%	65,312
Sanitation Infrastructure		2,734	3,246	3,246	185	1,668	2,435	767	31.5%	3,246
Waste Water Treatment W		2,734	3,246	3,246	185	1,668	2,435	767	31.5%	3,246
Solid Waste Infrastructure		835	1,001	1,001	64	612	751	140	18.6%	1,001
Landfill Sites		835	1,001	1,001	64	612	751	140	18.6%	1,001
Community Assets		16,754	17,300	17,300	1,450	13,053	12,975	(79)	-0.6%	17,300
Community Facilities		16,754	17,300	17,300	1,450	13,053	12,975	(79)	-0.6%	17,300
Halls		14,185	15,452	15,452	1,236	11,127	11,589	462	4.0%	15,452
Centres		2,568	1,848	1,848	214	1,926	1,386	(540)	-39.0%	1,848
Other assets		6,514	7,148	7,148	588	5,289	5,361	72	1.3%	7,148
Operational Buildings		6,514	7,148	7,148	588	5,289	5,361	72	1.3%	7,148
Municipal Offices		6,514	7,148	7,148	588	5,289	5,361	72	1.3%	7,148
Furniture and Office Equipm		3,429	5,178	5,178	6	1,946	3,884	1,937	49.9%	5,178
Furniture and Office Equipm		3,429	5,178	5,178	6	1,946	3,884	1,937	49.9%	5,178
Machinery and Equipment		252	391	391	-	165	293	128	43.7%	391
Machinery and Equipment		252	391	391	-	165	293	128	43.7%	391
Transport Assets		4,278	2,725	2,725	16	4,029	2,044	(1,986)	-97.1%	2,725
Transport Assets		4,278	2,725	2,725	16	4,029	2,044	(1,986)	-97.1%	2,725
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreci	1	132,550	155,041	155,041	10,242	100,581	116,281	15,700	13.5%	155,041

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2024

10.2.5 Supporting Table SC13e

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

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	1,359	24,132	32,523	8,391	25.8%	40,980
Roads Infrastructure		2,790	46,088	40,980	1,359	24,132	32,523	8,391	25.8%	40,980
Roads		2,790	46,088	40,980	1,359	24,132	32,523	8,391	25.8%	40,980
Community Assets		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biol		-	-	-	-	-	-	-	-	-
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	1	2,790	46,088	40,980	1,359	24,132	32,523	8,391	25.8%	40,980