

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT AUGUST 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 AUGUST 2024				
(R'000)	2024/2025 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 061 075	330 567	730 508	31%
TOTAL EXPENDITURE	1 346 501	124 153	1 222 348	9%
CAPITAL EXPENDITURE	252 554	16 516	236 038	7%

Operating revenue generated for the reporting period amount to R330.5 million which translate to 31% against the budgeted amount. Operating expenditure for the same period amount to R124.1 million or 9% of the appropriated budget.

**1.5 Capital Expenditure**

The capital expenditure reported for the period under review amount to R16.5 million or 7% when compared to the allocated budget million.

**1.6 Material variances from SDBIP**

Over performance on the revenue can be attributed to the receipt of equitable share first tranche.

Under performance on the operating expenditure occurred as a result of lack of reporting for debt impairment and depreciation.

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**1.7 Remedial corrective steps**

The municipality is currently engaging the system vendor about the assets module to ensure full compliance with mSCOA regulations. Capital spending will be accelerated to ensure that the allocated funds are fully spent at the end of the year.

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**Section 2 - In-year monthly budget statement tables**

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

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

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

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

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

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 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 - M02 August

Description	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	150 272	144 686	144 686	15 430	27 833	24 114	3 718	15%	144 686
Service charges	207 969	213 534	213 534	15 328	32 705	35 589	(2 884)	-8%	213 534
Investment revenue	13 500	12 500	12 500	3 102	4 012	2 083	1 929	93%	12 500
Transfers and subsidies - Operational	584 689	611 662	611 662	-	250 029	101 944	148 085	0	611 662
Other own revenue	94 143	78 693	78 693	8 070	15 988	13 115	2 873	22%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 050 573</b>	<b>1 061 075</b>	<b>1 061 075</b>	<b>41 930</b>	<b>330 567</b>	<b>176 846</b>	<b>153 721</b>	<b>87%</b>	<b>1 061 075</b>
Employee costs	322 761	396 070	396 070	24 868	51 657	66 012	(14 355)	-22%	396 070
Remuneration of Councilors	26 872	31 802	31 802	1 912	4 096	5 300	(1 204)	-23%	31 802
Depreciation and amortisation	121 308	162 638	162 638	28 872	28 872	27 106	1 766	7%	162 638
Interest	6 434	2 252	2 252	-	-	375	(375)	-100%	2 252
Inventory consumed and bulk purchases	210 589	239 755	239 755	4 970	10 260	39 599	(29 699)	-74%	239 755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542 463	513 684	513 684	19 569	29 268	85 614	(56 346)	-66%	513 684
<b>Total Expenditure</b>	<b>1 230 428</b>	<b>1 346 201</b>	<b>1 346 201</b>	<b>80 192</b>	<b>124 153</b>	<b>224 367</b>	<b>(100 214)</b>	<b>-45%</b>	<b>1 346 201</b>
<b>Surplus/(Deficit)</b>	<b>(179 855)</b>	<b>(285 127)</b>	<b>(285 127)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(47 522)</b>	<b>253 935</b>	<b>-534%</b>	<b>(285 127)</b>
Transfers and subsidies - capital (monetary allocations)	232 306	247 504	247 504	-	-	41 251	###	-100%	247 504
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52 451</b>	<b>(37 623)</b>	<b>(37 623)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(6 271)</b>	<b>212 685</b>	<b>-3392%</b>	<b>(37 623)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52 451</b>	<b>(37 623)</b>	<b>(37 623)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(6 271)</b>	<b>212 685</b>	<b>-3392%</b>	<b>(37 623)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>26 404</b>	<b>252 554</b>	<b>252 554</b>	<b>5 461</b>	<b>14 362</b>	<b>42 092</b>	<b>(27 731)</b>	<b>-66%</b>	<b>252 554</b>
Capital transfers recognised	24 725	247 504	247 504	5 461	14 362	41 251	(26 889)	-65%	247 504
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 679	5 050	5 050	-	-	842	(842)	-100%	5 050
<b>Total sources of capital funds</b>	<b>26 404</b>	<b>252 554</b>	<b>252 554</b>	<b>5 461</b>	<b>14 362</b>	<b>42 092</b>	<b>(27 731)</b>	<b>-66%</b>	<b>252 554</b>
<b>Financial position</b>									
Total current assets	2 468 003	279 341	279 341	-	687 884	-	-	-	279 341
Total non current assets	3 263 067	3 849 191	3 849 191	-	3 248 557	-	-	-	3 849 191
Total current liabilities	412 248	223 573	223 573	-	459 127	-	-	-	223 573
Total non current liabilities	60 409	62 505	62 505	-	60 409	-	-	-	62 505
Community wealth/Equity	3 275 387	3 940 176	3 940 176	-	3 416 904	-	-	-	3 940 176
<b>Cash flows</b>									
Net cash from (used) operating	1 497 515	72 838	72 838	5 688	297 584	12 140	(285 444)	-2351%	72 838
Net cash from (used) investing	(24 476)	(252 554)	(252 554)	(5 461)	(14 362)	(42 092)	(27 731)	66%	(252 554)
Net cash from (used) financing	(5 330)	(14 372)	(14 372)	(16)	(33)	(2 395)	(2 363)	99%	(14 372)
Cash/cash equivalents at the month/year end	1 428 854	(211 025)	(211 025)	326 776	326 776	(49 285)	(376 061)	763%	(150 501)
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	49	21 091	-	14 827	-	-	-	-	35 967

## 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.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		820 436	568 055	568 055	26 480	297 645	94 676	202 969	214%	568 055
Executive and council		1 577	23 856	23 856	-	-	3 976	(3 976)	-100%	23 856
Finance and administration		818 860	544 199	544 199	26 480	297 645	90 700	206 945	228%	544 199
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		15 253	13 954	13 954	107	202	2 326	(2 123)	-91%	13 954
Community and social services		10 365	1 254	1 254	2	5	209	(204)	-97%	1 254
Sport and recreation		1	9 400	9 400	-	-	1 567	(1 567)	-100%	9 400
Public safety		4 887	3 300	3 300	105	197	550	(353)	-64%	3 300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		54 298	58 374	58 374	15	15	9 729	(9 714)	-100%	58 374
Planning and development		5 664	7 099	7 099	15	15	1 183	(1 168)	-99%	7 099
Road transport		48 635	51 275	51 275	-	-	8 546	(8 546)	-100%	51 275
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		392 892	668 196	668 196	15 328	32 705	111 366	(78 661)	-71%	668 196
Energy sources		5 690	5 000	5 000	-	-	833	(833)	-100%	5 000
Water management		369 552	526 825	526 825	13 856	29 766	87 804	(58 038)	-66%	526 825
Waste water management		4 786	30 716	30 716	369	720	5 119	(4 400)	-86%	30 716
Waste management		12 864	105 654	105 654	1 103	2 218	17 609	(15 391)	-87%	105 654
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 282 879	1 308 579	1 308 579	41 930	330 567	218 096	112 470	52%	1 308 579
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		457 897	424 533	424 533	23 109	44 350	70 756	(26 405)	-37%	424 533
Executive and council		115 908	117 269	117 269	7 591	13 369	19 545	(6 176)	-32%	117 269
Finance and administration		336 515	300 575	300 575	15 023	30 026	50 096	(20 070)	-40%	300 575
Internal audit		5 474	6 689	6 689	495	956	1 115	(159)	-14%	6 689
<b>Community and public safety</b>		119 898	136 383	136 383	11 776	16 731	22 731	(6 000)	-26%	136 383
Community and social services		29 315	37 776	37 776	2 944	4 449	6 296	(1 847)	-29%	37 776
Sport and recreation		52 405	51 519	51 519	5 114	7 645	8 586	(941)	-11%	51 519
Public safety		38 177	47 088	47 088	3 719	4 636	7 848	(3 212)	-41%	47 088
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		63 245	105 492	105 492	12 548	14 995	17 582	(2 588)	-15%	105 492
Planning and development		25 178	53 139	53 139	1 799	3 685	8 857	(5 171)	-58%	53 139
Road transport		38 067	52 353	52 353	10 749	11 309	8 726	2 584	30%	52 353
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		586 154	676 326	676 326	32 510	47 561	112 721	(65 160)	-58%	676 326
Energy sources		52 928	56 697	56 697	5 246	10 488	9 449	1 038	11%	56 697
Water management		448 068	494 039	494 039	23 654	29 610	82 340	(52 730)	-64%	494 039
Waste water management		28 747	40 918	40 918	1 449	2 490	6 820	(4 330)	-63%	40 918
Waste management		56 411	84 671	84 671	2 161	4 973	14 112	(9 139)	-65%	84 671
<b>Other</b>		3 235	3 468	3 468	250	517	578	(61)	-11%	3 468
<b>Total Expenditure - Functional</b>	3	1 230 428	1 346 201	1 346 201	80 192	124 153	224 367	(100 214)	-45%	1 346 201
<b>Surplus/ (Deficit) for the year</b>		52 451	(37 623)	(37 623)	(38 262)	206 414	(6 271)	212 685	-33,91562	(37 623)

## MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 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) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Municipal Council	1	1 577	23 856	23 856	-	-	3 976	(3 976)	-100,0%	23 856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818 217	543 699	543 699	26 480	297 602	90 617	206 985	228,4%	543 699
Vote 04 - Corporate Services		643	500	500	-	43	83	(40)	-48,4%	500
Vote 05 - Community Services		28 117	119 608	119 608	1 210	2 421	19 935	(17 514)	-87,9%	119 608
Vote 06 - Planning & Development		264	120	120	15	15	20	(5)	-25,3%	120
Vote 07 - Infrastructure & Technical Services		434 062	620 796	620 796	14 224	30 486	103 466	(72 980)	-70,5%	620 796
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 282 879</b>	<b>1 308 579</b>	<b>1 308 579</b>	<b>41 930</b>	<b>330 567</b>	<b>218 096</b>	<b>112 470</b>	<b>51,6%</b>	<b>1 308 579</b>
<b>Expenditure by Vote</b>										
Vote 01 - Municipal Council	1	92 542	98 023	98 023	7 094	12 417	16 337	(3 920)	-24,0%	98 023
Vote 02 - Office Of The Accounting Officer		34 109	32 182	32 182	1 406	2 797	5 364	(2 567)	-47,9%	32 182
Vote 03 - Budget And Treasury Office		226 212	143 641	143 641	5 884	11 623	23 940	(12 317)	-51,4%	143 641
Vote 04 - Corporate Services		84 751	114 618	114 618	5 794	12 444	19 103	(6 659)	-34,9%	114 618
Vote 05 - Community Services		187 747	232 803	232 803	16 432	25 853	38 801	(12 947)	-33,4%	232 803
Vote 06 - Planning & Development		25 335	47 688	47 688	1 704	3 706	7 948	(4 242)	-53,4%	47 688
Vote 07 - Infrastructure & Technical Services		579 733	677 247	677 247	41 878	55 313	112 875	(57 561)	-51,0%	677 247
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 230 428</b>	<b>1 346 201</b>	<b>1 346 201</b>	<b>80 192</b>	<b>124 153</b>	<b>224 367</b>	<b>(100 214)</b>	<b>-44,7%</b>	<b>1 346 201</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>52 451</b>	<b>(37 623)</b>	<b>(37 623)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(6 271)</b>	<b>212 685</b>	<b>-3391,6%</b>	<b>(37 623)</b>

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



# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

## 2.5 Table C4: Financial Performance (Revenue & Expenditure)

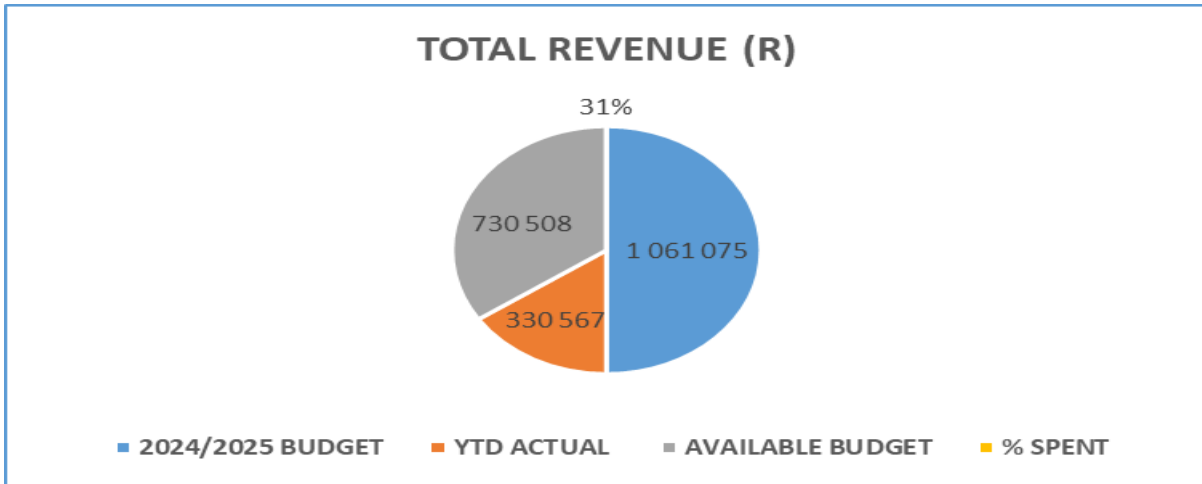
**NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		190 319	197 242	197 242	13 856	29 766	32 874	(3 107)	-9%	197 242
Service charges - Waste Water Management		4 786	5 103	5 103	369	720	851	(131)	-15%	5 103
Service charges - Waste management		12 864	11 189	11 189	1 103	2 218	1 865	354	19%	11 189
Sale of Goods and Rendering of Services		793	547	547	40	50	91	(41)	-45%	547
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49 267	41 304	41 304	4 707	9 313	6 884	2 429	35%	41 304
Interest from Current and Non Current Assets		13 500	12 500	12 500	3 102	4 012	2 083	1 929	93%	12 500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	-	-	20	(20)	-100%	118
Licence and permits		3 128	1 500	1 500	105	197	250	(53)	-21%	1 500
Operational Revenue		2 058	1 925	1 925	55	165	321	(156)	-49%	1 925
<b>Non-Exchange Revenue</b>										
Property rates		150 272	144 686	144 686	15 430	27 833	24 114	3 718	15%	144 686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 759	1 800	1 800	-	-	300	(300)	-100%	1 800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584 689	611 662	611 662	-	250 029	101 944	148 085	145%	611 662
Interest		35 103	31 498	31 498	3 163	6 263	5 250	1 013	19%	31 498
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 928	-	-	-	-	-	-	-	-
Other Gains		8	-	-	-	-	-	-	-	-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 050 573</b>	<b>1 061 075</b>	<b>1 061 075</b>	<b>41 930</b>	<b>330 567</b>	<b>176 846</b>	<b>153 721</b>	<b>87%</b>	<b>1 061 075</b>
<b>Expenditure By Type</b>										
Employee related costs		322 761	396 070	396 070	24 868	51 657	66 012	(14 355)	-22%	396 070
Remuneration of councillors		26 872	31 802	31 802	1 912	4 096	5 300	(1 204)	-23%	31 802
Bulk purchases - electricity		41 906	42 000	42 000	4 216	9 104	7 000	2 104	30%	42 000
Inventory consumed		168 683	197 755	197 755	754	1 156	32 959	(31 803)	-96%	197 755
Debt impairment		302 703	194 642	194 642	-	-	32 440	(32 440)	-100%	194 642
Depredation and amortisation		121 308	162 638	162 638	28 872	28 872	27 106	1 766	7%	162 638
Interest		6 434	2 252	2 252	-	-	375	(375)	-100%	2 252
Contracted services		145 069	205 880	205 880	13 984	18 396	34 313	(15 918)	-46%	205 880
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8 010	-	-	72	72	-	72	#DIV/0!	-
Operational costs		81 826	113 163	113 163	5 513	10 800	18 861	(8 060)	-43%	113 163
Losses on Disposal of Assets		4 852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 230 428</b>	<b>1 346 201</b>	<b>1 346 201</b>	<b>80 192</b>	<b>124 153</b>	<b>224 367</b>	<b>(100 214)</b>	<b>-45%</b>	<b>1 346 201</b>
<b>Surplus/(Deficit)</b>		<b>(179 855)</b>	<b>(285 127)</b>	<b>(285 127)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(47 522)</b>	<b>253 935</b>	<b>(0)</b>	<b>(285 127)</b>
Transfers and subsidies - capital (monetary allocations)		232 306	247 504	247 504	-	-	41 251	(41 251)	(0)	247 504
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>52 451</b>	<b>(37 623)</b>	<b>(37 623)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(6 271)</b>	<b>212 685</b>	<b>(0)</b>	<b>(37 623)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>52 451</b>	<b>(37 623)</b>	<b>(37 623)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(6 271)</b>	<b>212 685</b>	<b>(0)</b>	<b>(37 623)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52 451</b>	<b>(37 623)</b>	<b>(37 623)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(6 271)</b>	<b>212 685</b>	<b>(0)</b>	<b>(37 623)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>52 451</b>	<b>(37 623)</b>	<b>(37 623)</b>	<b>(38 262)</b>	<b>206 414</b>	<b>(6 271)</b>	<b>212 685</b>	<b>(0)</b>	<b>(37 623)</b>

### Operating Revenue

### Graphical Illustration of operating revenue against the approved budget

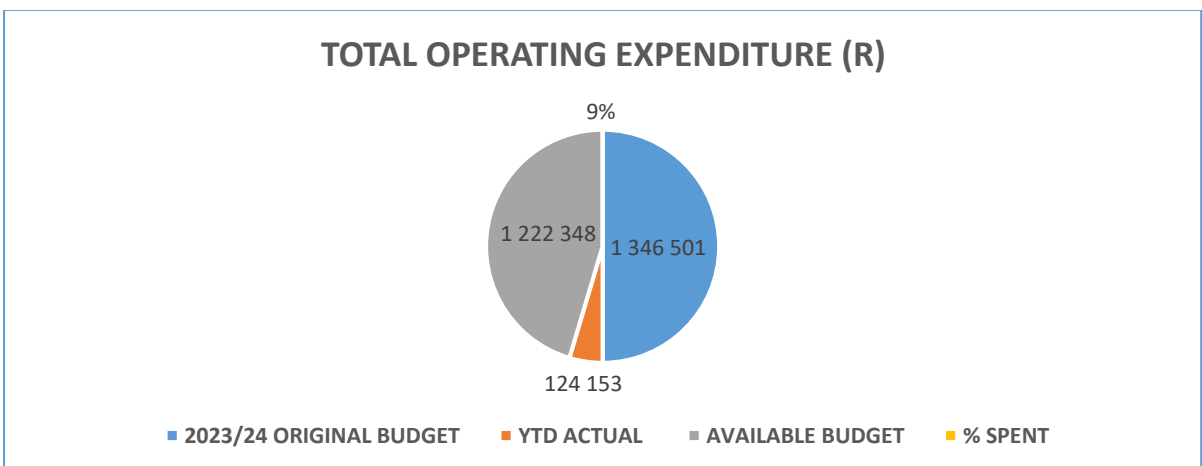
**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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- The budgeted operating revenue for the 2024/2025 financial year to R1,061 billion.
- Total year operating revenue for the reporting period amount to R330.5 million or 31% when compared to the appropriated budget.
- Operating revenue comprises of own revenue and grants at 25% and 75% respectively. The municipality depends on government grants to fund its operations.
- Own revenue generated for the reporting period amount to R41.9 million. Own revenue is mainly derived from property rates and service charges which contributed R30.7 million or 73% of the total own revenue generated for the reported period.
- Interest earned on outstanding debtors amount to R10.9 million or 26% of the property rates and service charge revenue generated as at August 2024. Low revenue collection contributed immensely to the increasing interest charged and it remains a challenge for the municipality.

**Operating Expenditure**

**The graph below depicts operating expenditure performance against the allocated budget.**



- Operating expenditure incurred for the reporting period amount to R124.1 million, translating to 9% against the operating expenditure budget.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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- (b) Operating expenditure has only achieved 9% due to underperformance on debt impairment.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 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) - M02 August**

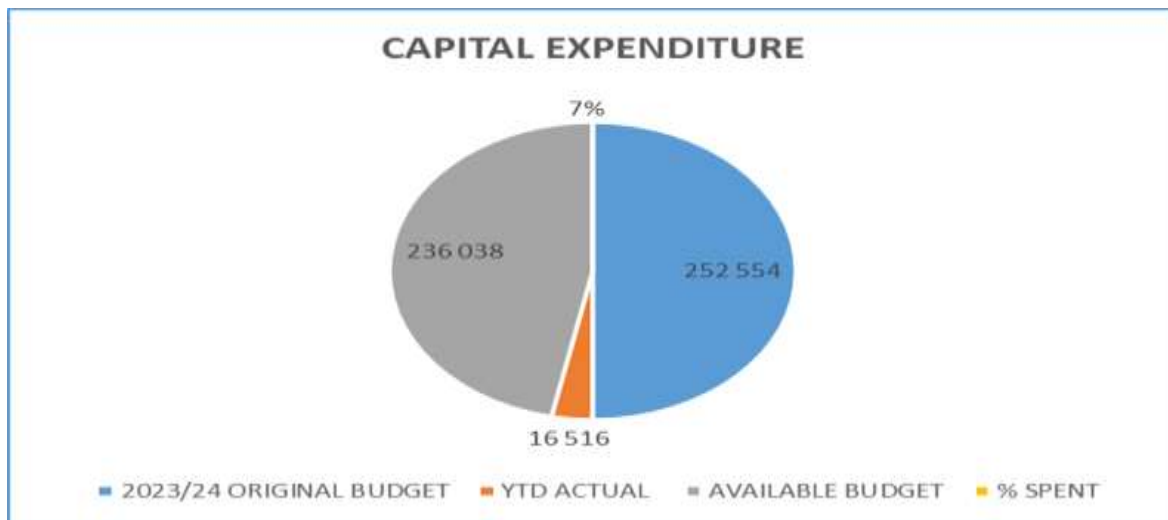
Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	2 500	2 500	-	-	417	(417)	-100%	2 500
Vote 04 - Corporate Services		187	2 550	2 550	-	-	425	(425)	-100%	2 550
Vote 05 - Community Services		497	11 364	11 364	-	-	1 894	(1 894)	-100%	11 364
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25 720	236 140	236 140	5 461	14 362	39 357	(24 995)	-64%	236 140
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>26 404</b>	<b>252 554</b>	<b>252 554</b>	<b>5 461</b>	<b>14 362</b>	<b>42 092</b>	<b>(27 731)</b>	<b>-66%</b>	<b>252 554</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>26 404</b>	<b>252 554</b>	<b>252 554</b>	<b>5 461</b>	<b>14 362</b>	<b>42 092</b>	<b>(27 731)</b>	<b>-66%</b>	<b>252 554</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>187</b>	<b>5 050</b>	<b>5 050</b>	<b>-</b>	<b>-</b>	<b>842</b>	<b>(842)</b>	<b>-100%</b>	<b>5 050</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administrator		187	5 050	5 050	-	-	842	(842)	-100%	5 050
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1 493</b>	<b>9 400</b>	<b>9 400</b>	<b>-</b>	<b>-</b>	<b>1 567</b>	<b>(1 567)</b>	<b>-100%</b>	<b>9 400</b>
Community and social services		1 438	9 400	9 400	-	-	1 567	(1 567)	-100%	9 400
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>246</b>	<b>51 275</b>	<b>51 275</b>	<b>1 352</b>	<b>4 352</b>	<b>8 546</b>	<b>(4 194)</b>	<b>-49%</b>	<b>51 275</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51 275	51 275	1 352	4 352	8 546	(4 194)	-49%	51 275
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>24 478</b>	<b>186 829</b>	<b>186 829</b>	<b>4 109</b>	<b>10 010</b>	<b>31 138</b>	<b>(21 129)</b>	<b>-68%</b>	<b>186 829</b>
Energy sources		-	5 000	5 000	-	-	833	(833)	-100%	5 000
Water management		25 474	167 865	167 865	3 518	9 419	27 977	(18 559)	-66%	167 865
Waste water management		-	12 000	12 000	591	591	2 000	(1 409)	-70%	12 000
Waste management		(996)	1 964	1 964	-	-	327	(327)	-100%	1 964
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>26 404</b>	<b>252 554</b>	<b>252 554</b>	<b>5 461</b>	<b>14 362</b>	<b>42 092</b>	<b>(27 731)</b>	<b>-66%</b>	<b>252 554</b>
<b>Funded by:</b>										
National Government		24 725	247 504	247 504	5 461	14 362	41 251	(26 889)	-65%	247 504
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>24 725</b>	<b>247 504</b>	<b>247 504</b>	<b>5 461</b>	<b>14 362</b>	<b>41 251</b>	<b>(26 889)</b>	<b>-65%</b>	<b>247 504</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>1 679</b>	<b>5 050</b>	<b>5 050</b>	<b>-</b>	<b>-</b>	<b>842</b>	<b>(842)</b>	<b>-100%</b>	<b>5 050</b>
<b>Total Capital Funding</b>		<b>26 404</b>	<b>252 554</b>	<b>252 554</b>	<b>5 461</b>	<b>14 362</b>	<b>42 092</b>	<b>(27 731)</b>	<b>-66%</b>	<b>252 554</b>

Capital budget for 2024/25 financial year amount to R252.5 million. The budget is mainly funded by National grants at 98%, i.e. MIG and WSIG. Total expenditure

## MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

incurred as at August amount to R14.3 million, VAT exclusive. (VAT inclusive amount – R16.5 million). Capital spending to date accounts for 7% against the appropriated budget. The capital spending will be 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 AUGUST 2024**

**2.6 Table C6: Financial Position**

**NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M02 August**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		2 091 509	38 450	38 450	252 579	38 450
Trade and other receivables from exchange transactions		102 865	82 503	82 503	147 932	82 503
Receivables from non-exchange transactions		80 918	112 848	112 848	105 877	112 848
Current portion of non-current receivables						
Inventory		21 471	17 370	17 370	20 084	17 370
VAT		146 887	26 122	26 122	136 116	26 122
Other current assets		24 353	2 049	2 049	25 296	2 049
<b>Total current assets</b>		<b>2 468 003</b>	<b>279 341</b>	<b>279 341</b>	<b>687 884</b>	<b>279 341</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		152 298	152 952	152 952	152 298	152 952
Property, plant and equipment		3 098 277	3 680 870	3 680 870	3 083 937	3 680 870
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		12 478	15 354	15 354	12 308	15 354
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
<b>Total non current assets</b>		<b>3 263 067</b>	<b>3 849 191</b>	<b>3 849 191</b>	<b>3 248 557</b>	<b>3 849 191</b>
<b>TOTAL ASSETS</b>		<b>5 731 070</b>	<b>4 128 532</b>	<b>4 128 532</b>	<b>3 936 440</b>	<b>4 128 532</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		3 605	14 372	14 372	3 572	14 372
Consumer deposits		755	600	600	755	600
Trade and other payables from exchange transactions		215 217	204 741	204 741	167 225	204 741
Trade and other payables from non-exchange transactions		3 305	–	–	94 165	–
Provision		58 317	3 861	3 861	57 451	3 861
VAT		131 049	–	–	135 959	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>412 248</b>	<b>223 573</b>	<b>223 573</b>	<b>459 127</b>	<b>223 573</b>
<b>Non current liabilities</b>						
Financial liabilities		22 945	20 868	20 868	22 945	20 868
Provision		37 464	41 638	41 638	37 464	41 638
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>60 409</b>	<b>62 505</b>	<b>62 505</b>	<b>60 409</b>	<b>62 505</b>
<b>TOTAL LIABILITIES</b>		<b>472 657</b>	<b>286 079</b>	<b>286 079</b>	<b>519 536</b>	<b>286 079</b>
<b>NET ASSETS</b>	2	<b>5 258 413</b>	<b>3 842 453</b>	<b>3 842 453</b>	<b>3 416 904</b>	<b>3 842 453</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		3 275 387	3 940 176	3 940 176	3 416 904	3 940 176
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3 275 387</b>	<b>3 940 176</b>	<b>3 940 176</b>	<b>3 416 904</b>	<b>3 940 176</b>

## MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

The municipality closed the month with a favourable cash balance of R252 million which is made up of investments and bank cash balances.

**Table C7: Cash Flow**

**NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		79 087	75 237	75 237	1 332	7 243	12 539	(5 296)	-42%	75 237
Service charges		93 693	88 506	88 506	1 921	2 583	14 751	(12 168)	-82%	88 506
Other revenue		425 826	4 810	4 810	12 592	(306 975)	802	(307 777)	-38391%	4 810
Transfers and Subsidies - Operational		577 266	611 662	611 662	2 340	252 369	101 944	150 425	148%	611 662
Transfers and Subsidies - Capital		232 508	247 504	247 504	-	88 520	41 251	47 269	115%	247 504
Interest		13 045	34 341	34 341	4 717	6 263	5 723	540	9%	34 341
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		76 091	(989 222)	(989 222)	(17 213)	247 580	(164 870)	(412 451)	250%	(989 222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 497 515</b>	<b>72 838</b>	<b>72 838</b>	<b>5 689</b>	<b>297 584</b>	<b>12 140</b>	<b>(285 444)</b>	<b>-2351%</b>	<b>72 838</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1 928	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(26 404)	(252 554)	(252 554)	(5 461)	(14 362)	(42 092)	(27 731)	66%	(252 554)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(24 476)</b>	<b>(252 554)</b>	<b>(252 554)</b>	<b>(5 461)</b>	<b>(14 362)</b>	<b>(42 092)</b>	<b>(27 731)</b>	<b>66%</b>	<b>(252 554)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(84)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(5 246)	(14 372)	(14 372)	(16)	(33)	(2 395)	(2 363)	99%	(14 372)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5 330)</b>	<b>(14 372)</b>	<b>(14 372)</b>	<b>(16)</b>	<b>(33)</b>	<b>(2 395)</b>	<b>(2 363)</b>	<b>99%</b>	<b>(14 372)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		(38 855)	(16 937)	(16 937)	326 565	43 587	(16 937)			43 587
Cash/cash equivalents at month/year end:		1 428 854	(211 025)	(211 025)	326 776	326 776	(49 285)			(150 501)

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, other revenue and suppliers are employees will be investigated and be corrected in the next reporting period.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT AUGUST 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 - M02 August

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,1%	12,2%	12,2%	23,3%	2,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7,5%	6,1%	6,1%	8,4%	6,1%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	598,7%	124,9%	124,9%	149,8%	124,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		507,3%	17,2%	17,2%	55,0%	17,2%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		19,8%	18,6%	18,6%	84,4%	18,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30,7%	37,3%	37,3%	15,6%	37,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,1%	9,1%	9,1%	2,9%	9,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,2%	15,5%	15,5%	8,7%	3,2%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						



# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 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 - M02 August

Description	NT Code	Budget Year 2024/25									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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	41 121	18 388	19 568	19 517	19 940	20 069	87 273	516 811	742 687	663 610	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	27 688	10 741	9 037	7 753	6 215	6 214	36 531	333 932	438 111	390 645	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	841	426	698	436	343	454	2 081	6 353	11 631	9 667	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 532	1 181	1 171	1 180	1 183	1 183	7 107	22 480	38 016	33 132	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15 549	7 523	7 499	7 310	7 206	7 041	40 602	194 776	287 505	256 934	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	258	196	129	130	128	127	1 323	26 952	29 242	26 660	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>87 989</b>	<b>38 455</b>	<b>38 102</b>	<b>36 327</b>	<b>35 014</b>	<b>35 088</b>	<b>174 916</b>	<b>1 101 303</b>	<b>1 547 193</b>	<b>1 382 648</b>	<b>-</b>	<b>-</b>
<b>2023/24 - totals only</b>		<b>740 14800</b>	<b>436 52160</b>	<b>337 28013</b>	<b>333 38548</b>	<b>321 85675</b>	<b>3011 2873</b>	<b>15443 4091</b>	<b>881 289584</b>	<b>1 282 756</b>	<b>1 131 361</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	21 508	8 881	7 303	7 372	6 889	6 645	35 592	242 515	336 704	299 012	-	-
Commercial	2300	30 008	13 492	12 941	11 413	9 163	10 936	34 488	293 246	415 687	369 246	-	-
Households	2400	36 319	15 941	17 779	17 463	18 885	17 433	104 116	562 027	789 963	719 923	-	-
Other	2500	154	141	78	79	77	75	720	3 514	4 839	4 466	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>87 989</b>	<b>38 455</b>	<b>38 102</b>	<b>36 327</b>	<b>35 014</b>	<b>35 088</b>	<b>174 916</b>	<b>1 101 303</b>	<b>1 547 193</b>	<b>1 382 648</b>	<b>-</b>	<b>-</b>

### The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.5 billion. Of the total balance, 71% of the debt is older than a year, rendering it difficult to be 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 - M02 August

Description	NT Code	Budget Year 2024/25									Total	Prior year blals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	20 948	-	14 827	-	-	-	-	-	35 775	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	49	143	-	-	-	-	-	-	-	192	7 895
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>49</b>	<b>21 091</b>	<b>-</b>	<b>14 827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35 967</b>	<b>7 895</b>

The creditors balance for August 2024 amount to R35.9 million. Total outstanding creditors are payable to bulk water and trade creditors. The above indicates serious transgression of the MFMA Section 65 (2) (e) which requires that the invoices must be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrance of fruitless and wasteful expenditure.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**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 - M02 August

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

INVESTMENTS MOSES KOTANE 2024/2025							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2024	CHARGES		CAPITALIZED		31/08/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	25 870.56	0.00	150 000 000.00	1 077 348.69	10 000 000.00	141 103 219.25
2062250801	12 MONTHS CEDEED ESCOM	458 112.66		0.00	0.00		502 452.95
228810957(004)	CALL - MIG STANDARD BANK	1 473 300.88	0.00	68 520 000.00	795 832.82	15 033 602.00	55 755 531.70
228810957(003)	CALL WSIG GRANT	25 304 937.91		20 000 000.00	601 143.27	8 364 724.00	37 541 357.18
228810957(001)	CALL FLEET	379 916.59	0.00	0.00	7 518.31	0.00	387 434.90
<b>BALANCE</b>		<b>27 642 138.60</b>		<b>238 520 000.00</b>	<b>2 481 843.09</b>	<b>33 398 326.00</b>	<b>235 289 995.98</b>

The investment reported as at 31 August 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 - M02 August

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		576 015	610 408	610 408	-	250 029	101 735	148 294	145,8%	610 408
Energy Efficiency and Demand Side Management Grant		1 000	-	-	-	-	-	-	-	-
Equitable Share		566 087	600 070	600 070	-	250 029	100 012	150 017	150,0%	600 070
Expanded Public Works Programme Integrated Grant		1 577	1 359	1 359	-	-	227	(227)	-100,0%	1 359
Local Government Financial Management Grant		1 951	2 000	2 000	-	-	333	(333)	-100,0%	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 400	6 979	6 979	-	-	1 163	(1 163)	-100,0%	6 979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 139	1 254	1 254	-	-	209	(209)	-100,0%	1 254
Capacity Building and Other Grants		1 139	1 254	1 254	-	-	209	(209)	-100,0%	1 254
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		7 535	-	-	-	-	-	-	-	-
National Library South Africa		7 535	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	584 689	611 662	611 662	-	250 029	101 944	148 085	145,3%	611 662
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		232 306	247 504	247 504	-	-	41 251	(41 251)	-100,0%	247 504
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162 524	167 504	167 504	-	-	27 917	(27 917)	-100,0%	167 504
Water Services Infrastructure Grant		69 782	80 000	80 000	-	-	13 333	(13 333)	-100,0%	80 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	232 306	247 504	247 504	-	-	41 251	(41 251)	-100,0%	247 504
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	816 995	859 166	859 166	-	250 029	143 194	106 835	74,6%	859 166

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 – R250 million
- WSIG – R20 million
- MIG – R68.5 million
- FMG – R2 million
- EPWP – R340 000

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

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 - M02 August**

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		582 111	610 408	610 408	31 570	57 460	101 735	(44 275)	-43,5%	610 408
Energy Efficiency and Demand Side Management Grant		1 300	-	-	-	-	-	-	-	-
Equitable Share		571 537	600 070	600 070	30 916	56 368	100 012	(43 644)	-43,6%	600 070
Expanded Public Works Programme Integrated Grant		1 549	1 359	1 359	154	179	227	(48)	-21,0%	1 359
Local Government Financial Management Grant		1 940	2 000	2 000	41	41	333	(292)	-87,6%	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 785	6 979	6 979	459	871	1 163	(292)	-25,1%	6 979
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>582 111</b>	<b>610 408</b>	<b>610 408</b>	<b>31 570</b>	<b>57 460</b>	<b>101 735</b>	<b>(44 275)</b>	<b>-43,5%</b>	<b>610 408</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		24 725	247 504	247 504	5 461	14 362	41 251	(26 889)	-65,2%	247 504
Municipal Infrastructure Grant		11 491	167 504	167 504	4 870	13 771	27 917	(14 147)	-50,7%	167 504
Water Services Infrastructure Grant		13 233	80 000	80 000	591	591	13 333	(12 742)	-95,6%	80 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>24 725</b>	<b>247 504</b>	<b>247 504</b>	<b>5 461</b>	<b>14 362</b>	<b>41 251</b>	<b>(26 889)</b>	<b>-65,2%</b>	<b>247 504</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>606 835</b>	<b>857 912</b>	<b>857 912</b>	<b>37 031</b>	<b>71 822</b>	<b>142 986</b>	<b>(71 164)</b>	<b>-49,8%</b>	<b>857 912</b>

**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 - M02 August**

Summary of Employee and Councillor remuneration	Ref	2023/24			Budget Year 2024/25					
		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	
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		22 647	23 168	23 168	1 833	3 666	3 861	(196)	-5%	23 168
Pension and UIF Contributions		-	3 362	3 362	(201)	(201)	560	(761)	-136%	3 362
Medical Aid Contributions		-	311	311	(71)	(71)	52	(122)	-236%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 126	3 329	3 329	267	533	555	(22)	-4%	3 329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 099	1 631	1 631	84	169	272	(103)	-38%	1 631
<b>Sub Total - Councillors</b>		<b>26 872</b>	<b>31 802</b>	<b>31 802</b>	<b>1 912</b>	<b>4 096</b>	<b>5 300</b>	<b>(1 204)</b>	<b>-23%</b>	<b>31 802</b>
<b>% increase</b>	4		<b>18,3%</b>	<b>18,3%</b>						<b>18,3%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 967	10 125	10 125	616	843	1 688	(845)	-50%	10 125
Pension and UIF Contributions		118	1 016	1 016	11	21	169	(148)	-87%	1 016
Medical Aid Contributions		-	101	101	-	-	17	(17)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	-	-	121	(121)	-100%	725
Motor Vehicle Allowance		403	1 172	1 172	45	90	195	(105)	-54%	1 172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 606</b>	<b>13 140</b>	<b>13 140</b>	<b>672</b>	<b>954</b>	<b>2 190</b>	<b>(1 236)</b>	<b>-56%</b>	<b>13 140</b>
<b>% increase</b>	4		<b>185,3%</b>	<b>185,3%</b>						<b>185,3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		204 435	253 803	253 803	17 043	34 487	42 301	(7 813)	-18%	253 803
Pension and UIF Contributions		41 465	51 413	51 413	3 220	6 698	8 569	(1 871)	-22%	51 413
Medical Aid Contributions		16 707	28 843	28 843	1 430	2 891	4 807	(1 916)	-40%	28 843
Overtime		20 182	19 075	19 075	1 217	2 626	3 179	(553)	-17%	19 075
Performance Bonus		16 120	23 822	23 822	683	2 800	3 970	(1 170)	-29%	23 822
Motor Vehicle Allowance		1 305	498	498	85	170	83	87	105%	498
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	65	131	121	11	9%	724
Other benefits and allowances		4 148	4 732	4 732	335	667	789	(121)	-15%	4 732
Payments in lieu of leave		4 059	-	-	-	-	-	-	-	-
Long service awards		7 720	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 249	20	20	118	231	3	227	6889%	20
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>318 155</b>	<b>382 930</b>	<b>382 930</b>	<b>24 196</b>	<b>50 703</b>	<b>63 822</b>	<b>(13 119)</b>	<b>-21%</b>	<b>382 930</b>
<b>% increase</b>	4		<b>20,4%</b>	<b>20,4%</b>						<b>20,4%</b>
<b>Total Parent Municipality</b>		<b>349 633</b>	<b>427 872</b>	<b>427 872</b>	<b>26 781</b>	<b>55 753</b>	<b>71 312</b>	<b>(15 559)</b>	<b>-22%</b>	<b>427 872</b>

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

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

## 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 - M02 August

Description	Ref	Budget Year 2024/25											2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		5 911	1 332	6 270	6 270	6 270	6 270	6 270	6 270	6 270	6 270	6 270	11 566	75 237	76 816	82 237
Service charges - Electricity revenue													-	-	-	-
Service charges - Water revenue		618	1 589	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	18 517	82 896	86 700	90 611
Service charges - Waste Water Management		21	308	179	179	179	179	179	179	179	179	179	207	2 143	2 242	2 343
Service charges - Waste Mangement		23	23	289	289	289	289	289	289	289	289	289	820	3 467	3 622	3 789
Rental of facilities and equipment				10	10	10	10	10	10	10	10	10	29	118	123	129
Interest earned - external investments		910	3 102	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	(887)	12 500	13 075	13 663
Interest earned - outstanding debtors		637	1 614	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	3 209	21 841	22 845	23 874
Dividends received																
Fines, penalties and forfeits		30	8	167	167	167	167	167	167	167	167	167	461	2 000	2 099	
Licences and permits		92	105	125	125	125	125	125	125	125	125	125	178	1 500	1 566	1 640
Agency services																
Transfers and Subsidies - Operational		250 029	2 340	50 972	50 972	50 972	50 972	50 972	50 972	50 972	50 972	50 972	(99 454)	611 662	623 366	620 041
Other revenue		(319 689)	12 479	99	99	99	99	99	99	99	99	99	307 509	1 192	1 245	3 489
<b>Cash Receipts by Source</b>		<b>(61 419)</b>	<b>22 902</b>	<b>67 880</b>	<b>67 880</b>	<b>67 880</b>	<b>67 880</b>	<b>67 880</b>	<b>67 880</b>	<b>67 880</b>	<b>67 880</b>	<b>67 880</b>	<b>242 156</b>	<b>814 555</b>	<b>833 709</b>	<b>841 816</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88 520		20 625	20 625	20 625	20 625	20 625	20 625	20 625	20 625	20 625	(26 644)	247 504	261 615	279 845
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
VAT Control (receipts)																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
<b>Total Cash Receipts by Source</b>		<b>27 101</b>	<b>22 902</b>	<b>88 505</b>	<b>88 505</b>	<b>88 505</b>	<b>88 505</b>	<b>88 505</b>	<b>88 505</b>	<b>88 505</b>	<b>88 505</b>	<b>88 505</b>	<b>215 512</b>	<b>1 062 059</b>	<b>1 095 324</b>	<b>1 121 661</b>
<b>Cash Payments by Type</b>																
Employee related costs		150	(3 979)	33 006	33 006	33 006	33 006	33 006	33 006	33 006	33 006	33 006	102 847	396 070	412 778	431 434
Remuneration of councillors		(79)	(1)	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	8 030	31 802	33 269	34 786
Interest																
Bulk purchases - Electricity		384		3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	10 116	42 000	43 932	45 909
Acquisitions - water & other inventory		31 034		14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	12 291	173 300	181 272	189 429
Contracted services																
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		(298 242)	20 445	28 837	28 837	28 837	28 837	28 837	28 837	28 837	28 837	28 837	364 310	346 050	358 847	365 794
<b>Cash Payments by Type</b>		<b>(266 753)</b>	<b>16 465</b>	<b>82 435</b>	<b>82 435</b>	<b>82 435</b>	<b>82 435</b>	<b>82 435</b>	<b>82 435</b>	<b>82 435</b>	<b>82 435</b>	<b>82 435</b>	<b>497 594</b>	<b>989 222</b>	<b>1 030 097</b>	<b>1 067 352</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		8 901	5 461	21 046	21 046	21 046	21 046	21 046	21 046	21 046	21 046	21 046	48 777	252 554	266 897	285 365
Repayment of borrowing		16	16	1 198	1 198	1 198	1 198	1 198	1 198	1 198	1 198	1 198	3 560	14 372	6 571	6 692
Other Cash Flows/Payments		1 960	748													
<b>Total Cash Payments by Type</b>		<b>(255 877)</b>	<b>22 691</b>	<b>104 679</b>	<b>104 679</b>	<b>104 679</b>	<b>104 679</b>	<b>104 679</b>	<b>104 679</b>	<b>104 679</b>	<b>104 679</b>	<b>104 679</b>	<b>547 223</b>	<b>1 256 146</b>	<b>1 303 565</b>	<b>1 359 410</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>282 978</b>	<b>211</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(331 711)</b>	<b>(194 088)</b>	<b>(269 241)</b>	<b>(237 749)</b>
Cash/cash equivalents at the monthly year beginning:		43 587	326 565	326 776	310 602	294 428	278 254	262 080	245 906	229 732	213 558	197 384	181 210	43 587	(150 501)	(358 742)
Cash/cash equivalents at the monthly year end:		326 565	326 776	310 602	294 428	278 254	262 080	245 906	229 732	213 558	197 384	181 210	(150 501)	(150 501)	(358 742)	(596 491)

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**9.2 Supporting Table SC1**

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M02 August

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

**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 - M02 August**

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	9 552	21 046	21 046	8 901	8 901	21 046	12 146	57,7%	4%
August	8 926	21 046	21 046	5 461	5 461	42 092	36 631	87,0%	2%
September	17 796	21 046	21 046	–	–	63 139	63 139	100,0%	0%
October	19 802	21 046	21 046	–	–	84 185	84 185	100,0%	0%
November	26 539	21 046	21 046	–	–	105 231	105 231	100,0%	0%
December	25 813	21 046	21 046	–	–	126 277	126 277	100,0%	0%
January	11 579	21 046	21 046	–	–	147 323	147 323	100,0%	0%
February	5 083	21 046	21 046	–	–	168 369	168 369	100,0%	0%
March	26 789	21 046	21 046	–	–	189 416	189 416	100,0%	0%
April	17 097	21 046	21 046	–	–	210 462	210 462	100,0%	–
May	13 801	21 046	21 046	–	–	231 508	231 508	100,0%	–
June	13 766	21 046	21 046	–	–	252 554	252 554	100,0%	–
<b>Total Capital expenditure</b>	<b>196 542</b>	<b>252 554</b>	<b>252 554</b>	<b>14 362</b>					

**10.2 Supporting Table SC13**

Supporting Table SC13 include the following:

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



# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

## 10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		24 478	172 020	172 020	4 394	11 714	28 670	16 956	59,1%	172 020
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	11 191	11 191	285	1 705	1 865	160	8,6%	11 191
<i>Drainage Collection</i>		-	11 191	11 191	285	1 705	1 865	160	8,6%	11 191
Electrical Infrastructure		-	5 000	5 000	-	-	833	833	100,0%	5 000
<i>LV Networks</i>		-	5 000	5 000	-	-	833	833	100,0%	5 000
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25 474	144 865	144 865	3 518	9 419	24 144	14 726	61,0%	144 865
<i>Water Treatment Works</i>		-	20 382	20 382	228	1 767	3 397	1 630	48,0%	20 382
<i>Bulk Mains</i>		11 074	7 000	7 000	-	-	1 167	1 167	100,0%	7 000
<i>Distribution</i>		14 400	115 483	115 483	3 290	7 652	19 247	11 595	60,2%	115 483
<i>Distribution Points</i>		-	2 000	2 000	-	-	333	333	100,0%	2 000
Sanitation Infrastructure		-	9 000	9 000	591	591	1 500	909	60,6%	9 000
<i>Pump Station</i>		-	3 000	3 000	-	-	500	500	100,0%	3 000
<i>Reticulation</i>		-	1 667	1 667	197	197	278	81	29,1%	1 667
<i>Waste Water Treatment Works</i>		-	2 667	2 667	197	197	444	247	55,7%	2 667
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	1 667	1 667	197	197	278	81	29,1%	1 667
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(996)	1 964	1 964	-	-	327	327	100,0%	1 964
<i>Landfill Sites</i>		(996)	1 964	1 964	-	-	327	327	100,0%	1 964
<b>Furniture and Office Equipment</b>		187	3 000	3 000	-	-	500	500	100,0%	3 000
Furniture and Office Equipment		187	3 000	3 000	-	-	500	500	100,0%	3 000
<b>Machinery and Equipment</b>		55	50	50	-	-	8	8	100,0%	50
Machinery and Equipment		55	50	50	-	-	8	8	100,0%	50
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>24 720</b>	<b>175 070</b>	<b>175 070</b>	<b>4 394</b>	<b>11 714</b>	<b>29 178</b>	<b>17 464</b>	<b>59,9%</b>	<b>175 070</b>

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 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 - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	23 000	23 000	-	-	3 833	3 833	100,0%	23 000
Roads Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	23 000	23 000	-	-	3 833	3 833	100,0%	23 000
Dams and Weirs										
Boreholes		-	23 000	23 000	-	-	3 833	3 833	100,0%	23 000
<b>Community Assets</b>		1 438	-	-	-	-	-	-		-
Community Facilities		1 438	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Testing Stations		1 438	-	-	-	-	-	-		-
<b>Other assets</b>		-	2 400	2 400	-	-	400	400	100,0%	2 400
Operational Buildings		-	2 400	2 400	-	-	400	400	100,0%	2 400
Training Centres		-	2 400	2 400	-	-	400	400	100,0%	2 400
<b>Intangible Assets</b>		-	2 000	2 000	-	-	333	333	100,0%	2 000
Servitudes										
Licences and Rights		-	2 000	2 000	-	-	333	333	100,0%	2 000
Computer Software and Applications		-	2 000	2 000	-	-	333	333	100,0%	2 000
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 438	27 400	27 400	-	-	4 567	4 567	100,0%	27 400

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

## 10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21 125	74 657	74 657	7 733	8 456	12 443	3 986	32,0%	74 657
Roads Infrastructure		1 304	5 300	5 300	-	-	883	883	100,0%	5 300
Roads		1 169	5 000	5 000	-	-	833	833	100,0%	5 000
Road Structures										
Road Furniture		136	300	300	-	-	50	50	100,0%	300
Electrical Infrastructure		2 132	100	100	-	-	17	17	100,0%	100
LV Networks		2 132	100	100	-	-	17	17	100,0%	100
Capital Spares										
Water Supply Infrastructure		975	44 000	44 000	6 878	7 064	7 333	269	3,7%	44 000
Water Treatment Works		-	44 000	44 000	6 878	7 064	7 333	269	3,7%	44 000
Sanitation Infrastructure		-	11 500	11 500	-	-	1 917	1 917	100,0%	11 500
Pump Station										
Reticulation										
Waste Water Treatment Works		-	11 500	11 500	-	-	1 917	1 917	100,0%	11 500
Solid Waste Infrastructure		16 714	13 757	13 757	856	1 392	2 293	901	39,3%	13 757
Landfill Sites		16 714	13 757	13 757	856	1 392	2 293	901	39,3%	13 757
<b>Community Assets</b>		1	250	250	-	-	42	42	100,0%	250
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		1	250	250	-	-	42	42	100,0%	250
Indoor Facilities										
Outdoor Facilities		1	250	250	-	-	42	42	100,0%	250
<b>Other assets</b>		3 420	5 886	5 886	3	154	981	827	84,3%	5 886
Operational Buildings		3 420	5 886	5 886	3	154	981	827	84,3%	5 886
Municipal Offices		3 420	5 886	5 886	3	154	981	827	84,3%	5 886
<b>Intangible Assets</b>		4 312	7 500	7 500	87	915	1 250	335	26,8%	7 500
Servitudes										
Licences and Rights		4 312	7 500	7 500	87	915	1 250	335	26,8%	7 500
Computer Software and Applications		4 312	7 500	7 500	87	915	1 250	335	26,8%	7 500
<b>Computer Equipment</b>		22	50	50	-	-	8	8	100,0%	50
Computer Equipment		22	50	50	-	-	8	8	100,0%	50
<b>Transport Assets</b>		24 183	8 550	8 550	121	129	1 425	1 296	90,9%	8 550
Transport Assets		24 183	8 550	8 550	121	129	1 425	1 296	90,9%	8 550
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	53 063	96 894	96 894	7 944	9 655	16 149	6 494	40,2%	96 894

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2024

## 10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		86 177	122 023	122 023	22 196	22 196	20 337	(1 858)	-9,1%	122 023
Roads Infrastructure		20 009	39 337	39 337	8 891	8 891	6 556	(2 335)	-35,6%	39 337
Roads		20 009	39 337	39 337	8 891	8 891	6 556	(2 335)	-35,6%	39 337
Storm water Infrastructure		5 226	5 306	5 306	898	898	884	(14)	-1,5%	5 306
Drainage Collection		5 226	5 306	5 306	898	898	884	(14)	-1,5%	5 306
Electrical Infrastructure		3 560	4 412	4 412	644	644	735	91	12,4%	4 412
Power Plants		3 560	4 412	4 412	644	644	735	91	12,4%	4 412
Water Supply Infrastructure		54 628	68 512	68 512	11 260	11 260	11 419	159	1,4%	68 512
Distribution		54 628	68 512	68 512	11 260	11 260	11 419	159	1,4%	68 512
Sanitation Infrastructure		1 989	3 406	3 406	385	385	568	182	32,1%	3 406
Waste Water Treatment Works		1 989	3 406	3 406	385	385	568	182	32,1%	3 406
Solid Waste Infrastructure		764	1 051	1 051	118	118	175	58	32,9%	1 051
Landfill Sites		764	1 051	1 051	118	118	175	58	32,9%	1 051
<b>Community Assets</b>		17 714	18 147	18 147	3 747	3 747	3 025	(723)	-23,9%	18 147
Community Facilities		17 714	18 147	18 147	3 747	3 747	3 025	(723)	-23,9%	18 147
Halls		15 146	16 209	16 209	3 147	3 147	2 702	(446)	-16,5%	16 209
Centres		2 568	1 938	1 938	600	600	323	(277)	-85,7%	1 938
<b>Other assets</b>		6 159	7 499	7 499	1 256	1 256	1 250	(6)	-0,5%	7 499
Operational Buildings		6 159	7 499	7 499	1 256	1 256	1 250	(6)	-0,5%	7 499
Municipal Offices		6 159	7 499	7 499	1 256	1 256	1 250	(6)	-0,5%	7 499
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		2 597	6 268	6 268	170	170	1 045	875	83,7%	6 268
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2 597	6 268	6 268	170	170	1 045	875	83,7%	6 268
Computer Software and Applications		2 597	6 268	6 268	170	170	1 045	875	83,7%	6 268
<b>Furniture and Office Equipment</b>		2 504	5 432	5 432	466	466	905	440	48,6%	5 432
Furniture and Office Equipment		2 504	5 432	5 432	466	466	905	440	48,6%	5 432
<b>Machinery and Equipment</b>		242	410	410	40	40	68	28	40,8%	410
Machinery and Equipment		242	410	410	40	40	68	28	40,8%	410
<b>Transport Assets</b>		5 917	2 859	2 859	997	997	476	(521)	-109,3%	2 859
Transport Assets		5 917	2 859	2 859	997	997	476	(521)	-109,3%	2 859
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	121 308	162 638	162 638	28 872	28 872	27 106	(1 766)	-6,5%	162 638

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT AUGUST 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 - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		246	43 084	43 084	1 067	2 647	7 181	4 533	63,1%	43 084
Roads Infrastructure		246	40 084	40 084	1 067	2 647	6 681	4 033	60,4%	40 084
Roads		246	40 084	40 084	1 067	2 647	6 681	4 033	60,4%	40 084
Sanitation Infrastructure		-	3 000	3 000	-	-	500	500	100,0%	3 000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	3 000	3 000	-	-	500	500	100,0%	3 000
<b>Community Assets</b>		-	7 000	7 000	-	-	1 167	1 167	100,0%	7 000
Community Facilities		-	7 000	7 000	-	-	1 167	1 167	100,0%	7 000
Cemeteries/Crematoria		-	7 000	7 000	-	-	1 167	1 167	100,0%	7 000
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	246	50 084	50 084	1 067	2 647	8 347	5 700	68,3%	50 084