

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

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MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2024

Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 31 JULY 2024				
	2024/2025 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 061 075	288 637	772 438	27%
TOTAL EXPENDITURE	1 346 501	43 961	1 302 540	3%
CAPITAL EXPENDITURE	252 554	10 236	242 318	4%

Operating revenue generated for the reporting period amount to R288.6 million which translate to 27% against the budgeted amount. Operating expenditure for the same period amount to R43.9 million or 3% of the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R10.2 million or 4% 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 JULY 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 - M01 July

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
R thousands									
Financial Performance									
Property rates	150,272	144,686	144,686	12,403	12,403	12,057	346	3%	144,686
Service charges	208,315	213,534	213,534	17,377	17,377	17,795	(418)	-2%	213,534
Investment revenue	13,418	12,500	12,500	910	910	1,042	(132)	-13%	12,500
Transfers and subsidies - Operational	584,689	611,662	611,662	250,029	250,029	50,972	199,057	0	611,662
Other own revenue	93,645	78,693	78,693	7,918	7,918	6,558	1,360	21%	-
Total Revenue (excluding capital transfers and contributions)	1,050,338	1,061,075	1,061,075	288,637	288,637	88,423	200,214	226%	1,061,075
Employee costs	322,548	396,070	396,070	26,789	26,789	33,006	(6,217)	-19%	396,070
Remuneration of Councillors	26,872	31,802	31,802	2,184	2,184	2,650	(466)	-18%	31,802
Depreciation and amortisation	134,959	162,638	162,638	-	-	13,553	(13,553)	-100%	162,638
Interest	6,434	2,252	2,252	-	-	188	(188)	-100%	2,252
Inventory consumed and bulk purchases	206,028	239,755	239,755	5,290	5,290	19,980	(14,690)	-74%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	473,231	513,684	513,684	9,699	9,699	42,807	(33,108)	-77%	513,684
Total Expenditure	1,170,073	1,346,201	1,346,201	43,961	43,961	112,184	(68,222)	-61%	1,346,201
Surplus/(Deficit)	(119,734)	(285,127)	(285,127)	244,676	244,676	(23,761)	268,436	-1130%	(285,127)
Transfers and subsidies - capital (monetary)	232,307	247,504	247,504	-	-	20,625	##	-100%	247,504
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	-7903%	(37,623)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	-7903%	(37,623)
Capital expenditure & funds sources									
Capital expenditure	31,732	252,554	252,554	8,901	8,901	21,046	(12,146)	-58%	252,554
Capital transfers recognised	29,901	247,504	247,504	8,901	8,901	20,625	(11,725)	-57%	247,504
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,831	5,050	5,050	-	-	421	(421)	-100%	5,050
Total sources of capital funds	31,732	252,554	252,554	8,901	8,901	21,046	(12,146)	-58%	252,554
Financial position									
Total current assets	2,502,576	279,341	279,341	-	774,509	-	-	-	279,341
Total non current assets	3,234,071	3,849,191	3,849,191	-	3,242,971	-	-	-	3,849,191
Total current liabilities	412,167	223,573	223,573	-	445,156	-	-	-	223,573
Total non current liabilities	62,400	62,505	62,505	-	62,400	-	-	-	62,505
Community wealth/Equity	3,270,023	3,940,176	3,940,176	-	3,509,924	-	-	-	3,940,176
Cash flows									
Net cash from (used) operating	1,501,173	72,838	72,838	291,895	291,895	6,070	(285,825)	-4709%	72,838
Net cash from (used) investing	(196,542)	(252,554)	(252,554)	(8,901)	(8,901)	(21,046)	(12,146)	58%	(252,554)
Net cash from (used) financing	(5,317)	(14,372)	(14,372)	(16)	(16)	(1,198)	(1,181)	99%	(14,372)
Cash/cash equivalents at the month/year end	1,260,459	(211,025)	(211,025)	326,565	326,565	(33,111)	(359,676)	1086%	(150,501)
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	80,540	37,171	36,439	35,270	35,404	34,073	166,829	#####	1,508,737
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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.

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NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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									
Revenue - Functional										
<i>Governance and administration</i>		820,435	568,055	568,055	271,165	271,165	47,338	223,827	473%	568,055
Executive and council		1,577	23,856	23,856	-	-	1,988	(1,988)	-100%	23,856
Finance and administration		818,859	544,199	544,199	271,165	271,165	45,350	225,815	498%	544,199
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14,674	13,954	13,954	95	95	1,163	(1,068)	-92%	13,954
Community and social services		10,365	1,254	1,254	3	3	105	(101)	-97%	1,254
Sport and recreation		1	9,400	9,400	-	-	783	(783)	-100%	9,400
Public safety		4,307	3,300	3,300	92	92	275	(183)	-66%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	58,374	-	-	4,865	(4,865)	-100%	58,374
Planning and development		5,664	7,099	7,099	-	-	592	(592)	-100%	7,099
Road transport		48,635	51,275	51,275	-	-	4,273	(4,273)	-100%	51,275
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		393,238	668,196	668,196	17,377	17,377	55,683	(38,306)	-69%	668,196
Energy sources		4,808	5,000	5,000	-	-	417	(417)	-100%	5,000
Water management		370,779	526,825	526,825	15,911	15,911	43,902	(27,991)	-64%	526,825
Waste water management		4,787	30,716	30,716	351	351	2,560	(2,209)	-86%	30,716
Waste management		12,865	105,654	105,654	1,115	1,115	8,805	(7,689)	-87%	105,654
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,282,645	1,308,579	1,308,579	288,637	288,637	109,048	179,589	165%	1,308,579
Expenditure - Functional										
<i>Governance and administration</i>		390,831	424,533	424,533	21,241	21,241	35,378	(14,137)	-40%	424,533
Executive and council		110,347	117,269	117,269	5,778	5,778	9,772	(3,994)	-41%	117,269
Finance and administration		275,011	300,575	300,575	15,002	15,002	25,048	(10,046)	-40%	300,575
Internal audit		5,474	6,689	6,689	461	461	557	(97)	-17%	6,689
<i>Community and public safety</i>		124,488	136,383	136,383	4,955	4,955	11,365	(6,411)	-56%	136,383
Community and social services		30,093	37,776	37,776	1,505	1,505	3,148	(1,643)	-52%	37,776
Sport and recreation		56,218	51,519	51,519	2,532	2,532	4,293	(1,761)	-41%	51,519
Public safety		38,177	47,088	47,088	918	918	3,924	(3,006)	-77%	47,088
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		74,253	105,492	105,492	2,447	2,447	8,791	(6,344)	-72%	105,492
Planning and development		25,178	53,139	53,139	1,886	1,886	4,428	(2,542)	-57%	53,139
Road transport		49,075	52,353	52,353	560	560	4,363	(3,803)	-87%	52,353
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		577,265	676,326	676,326	15,051	15,051	56,361	(41,309)	-73%	676,326
Energy sources		48,302	56,697	56,697	5,242	5,242	4,725	517	11%	56,697
Water management		435,766	494,039	494,039	5,956	5,956	41,170	(35,214)	-86%	494,039
Waste water management		36,733	40,918	40,918	1,041	1,041	3,410	(2,369)	-69%	40,918
Waste management		56,464	84,671	84,671	2,812	2,812	7,056	(4,244)	-60%	84,671
<i>Other</i>		3,235	3,468	3,468	267	267	289	(22)	-7%	3,468
Total Expenditure - Functional	3	1,170,073	1,346,201	1,346,201	43,961	43,961	112,184	(68,222)	-61%	1,346,201
Surplus/ (Deficit) for the year		112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	-79.0341	(37,623)

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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) - M01 July

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
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	1,577	23,856	23,856	-	-	1,988	(1,988)	-100.0%	23,856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,224	543,699	543,699	271,121	271,121	45,308	225,813	498.4%	543,699
Vote 04 - Corporate Services		635	500	500	43	43	42	1	3.3%	500
Vote 05 - Community Services		27,538	119,608	119,608	1,210	1,210	9,967	(8,757)	-87.9%	119,608
Vote 06 - Planning & Development		264	120	120	-	-	10	(10)	-100.0%	120
Vote 07 - Infrastructure & Technical Services		434,408	620,796	620,796	16,262	16,262	51,733	(35,471)	-68.6%	620,796
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,282,645	1,308,579	1,308,579	288,637	288,637	109,048	179,589	164.7%	1,308,579
Expenditure by Vote										
Vote 01 - Municipal Council	1	87,658	98,023	98,023	5,324	5,324	8,169	(2,845)	-34.8%	98,023
Vote 02 - Office Of The Accounting Officer		33,430	32,182	32,182	1,390	1,390	2,682	(1,292)	-48.2%	32,182
Vote 03 - Budget And Treasury Office		164,593	143,641	143,641	5,739	5,739	11,970	(6,231)	-52.1%	143,641
Vote 04 - Corporate Services		84,751	114,618	114,618	6,650	6,650	9,552	(2,902)	-30.4%	114,618
Vote 05 - Community Services		192,506	232,803	232,803	9,421	9,421	19,400	(9,980)	-51.4%	232,803
Vote 06 - Planning & Development		25,335	47,688	47,688	2,001	2,001	3,974	(1,973)	-49.6%	47,688
Vote 07 - Infrastructure & Technical Services		581,800	677,247	677,247	13,436	13,436	56,437	(43,001)	-76.2%	677,247
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,170,073	1,346,201	1,346,201	43,961	43,961	112,184	(68,222)	-60.8%	1,346,201
Surplus/ (Deficit) for the year	2	112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	-7903.4%	(37,623)

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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2.5 Table C4: Financial Performance (Revenue & Expenditure)

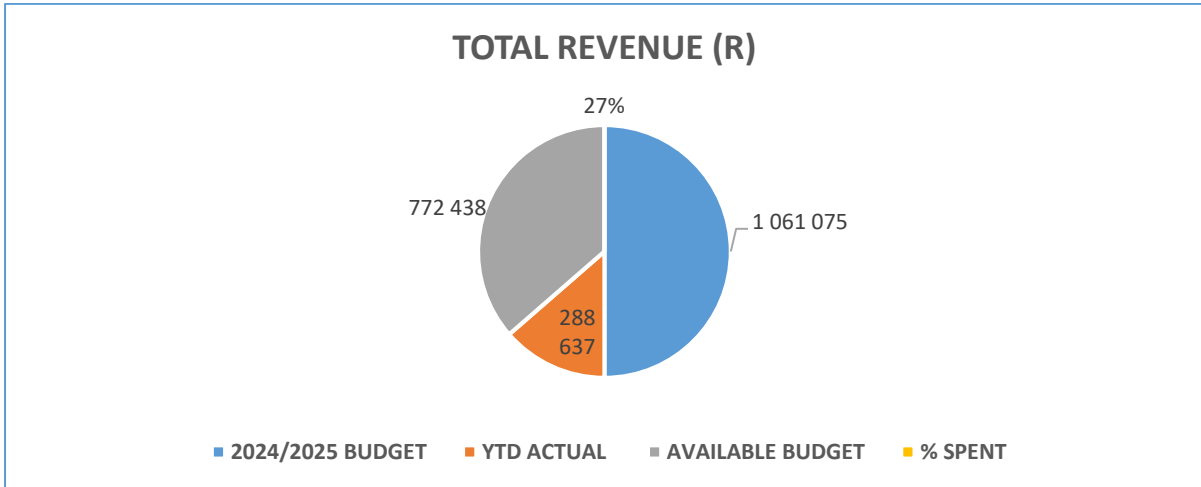
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		190,664	197,242	197,242	15,911	15,911	16,437	(526)	-3%	197,242
Service charges - Waste Water Management		4,787	5,103	5,103	351	351	425	(74)	-17%	5,103
Service charges - Waste management		12,865	11,189	11,189	1,115	1,115	932	183	20%	11,189
Sale of Goods and Rendering of Services		793	547	547	10	10	46	(35)	-78%	547
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49,369	41,304	41,304	4,606	4,606	3,442	1,164	34%	41,304
Interest from Current and Non Current Assets		13,418	12,500	12,500	910	910	1,042	(132)	-13%	12,500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	-	-	10	(10)	-100%	118
Licence and permits		2,548	1,500	1,500	92	92	125	(33)	-26%	1,500
Operational Revenue		2,045	1,925	1,925	110	110	160	(51)	-32%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	12,403	12,403	12,057	346	3%	144,686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,759	1,800	1,800	-	-	150	(150)	-100%	1,800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584,689	611,662	611,662	250,029	250,029	50,972	199,057	391%	611,662
Interest		35,104	31,498	31,498	3,100	3,100	2,625	475	18%	31,498
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1,920	-	-	-	-	-	-	-	-
Other Gains		8	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,050,338	1,061,075	1,061,075	288,637	288,637	88,423	200,214	226%	1,061,075
Expenditure By Type										
Employee related costs		322,548	396,070	396,070	26,789	26,789	33,006	(6,217)	-19%	396,070
Remuneration of councillors		26,872	31,802	31,802	2,184	2,184	2,650	(466)	-18%	31,802
Bulk purchases - electricity		37,344	42,000	42,000	4,888	4,888	3,500	1,388	40%	42,000
Inventory consumed		168,683	197,755	197,755	402	402	16,480	(16,078)	-98%	197,755
Debt impairment		301,049	194,642	194,642	-	-	16,220	(16,220)	-100%	194,642
Depreciation and amortisation		134,959	162,638	162,638	-	-	13,553	(13,553)	-100%	162,638
Interest		6,434	2,252	2,252	-	-	188	(188)	-100%	2,252
Contracted services		164,473	205,880	205,880	4,411	4,411	17,157	(12,745)	-74%	205,880
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		(78,150)	-	-	-	-	-	-	-	-
Operational costs		85,821	113,163	113,163	5,288	5,288	9,430	(4,143)	-44%	113,163
Losses on Disposal of Assets		35	-	-	-	-	-	-	-	-
Other Losses		3	-	-	-	-	-	-	-	-
Total Expenditure		1,170,073	1,346,201	1,346,201	43,961	43,961	112,184	(68,222)	-61%	1,346,201
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(119,734)	(285,127)	(285,127)	244,676	244,676	(23,761)	268,436	(0)	(285,127)
Transfers and subsidies - capital (in-kind)		232,307	247,504	247,504	-	-	20,625	(20,625)	(0)	247,504
Surplus/(Deficit) after capital transfers & contributions		112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	(0)	(37,623)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	(0)	(37,623)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	(0)	(37,623)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		112,573	(37,623)	(37,623)	244,676	244,676	(3,135)	247,811	(0)	(37,623)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2024

Operating Revenue

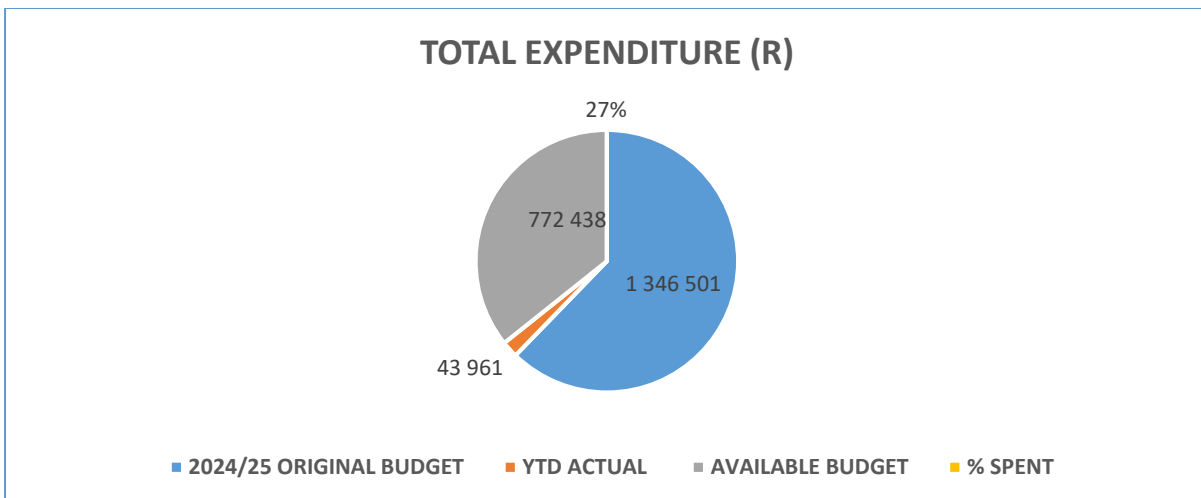
Graphical Illustration of operating revenue against the approved budget



- a) The budgeted operating revenue for the 2024/2025 financial year to R1,061 billion.
- b) Total year operating revenue for the reporting period amount to R288.6 million or 27%.
- c) Operating revenue comprises of own revenue and grants at 13% and 87% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R38.6 million. Own revenue is mainly derived from property rates and service charges which contributed R29.7 million or 77% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R7.7 million or 26% of the property rates and service charge revenue generated as at July 2024. Low revenue collection remains a challenge for Moses Kotane.

Operating Expenditure

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



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

- (a) Operating expenditure incurred for the reporting period amount to R43.9 million, translating to 3% against the operating expenditure budget.
- (b) It must be noted that no expenditure has been reported for debt impairment and depreciation which resulted in under spending of 5% for the reporting month.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2024

2.5 Table C5: Capital Expenditure by Vote

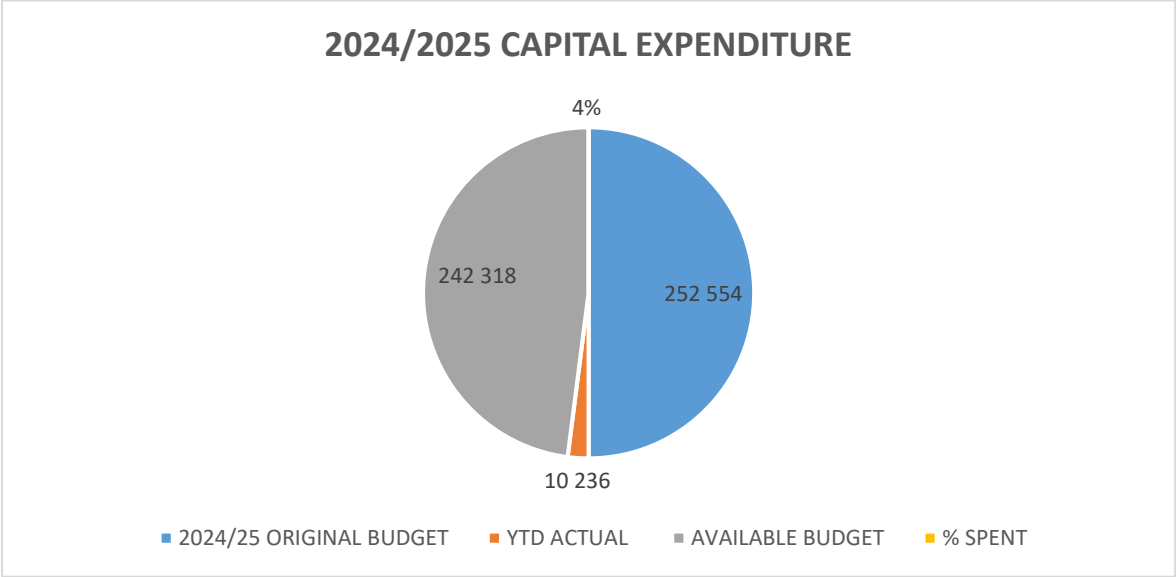
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

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
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		-	2,500	2,500	-	-	208	(208)	-100%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	-	-	213	(213)	-100%	2,550
Vote 05 - Community Services		2,640	11,364	11,364	-	-	947	(947)	-100%	11,364
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		28,905	236,140	236,140	8,901	8,901	19,678	(10,778)	-55%	236,140
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	31,732	252,554	252,554	8,901	8,901	21,046	(12,146)	-58%	252,554
Single Year expenditure appropriation	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		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		31,732	252,554	252,554	8,901	8,901	21,046	(12,146)	-58%	252,554
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	-	-	421	(421)	-100%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	-	-	421	(421)	-100%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,644	9,400	9,400	-	-	783	(783)	-100%	9,400
Community and social services		1,590	9,400	9,400	-	-	783	(783)	-100%	9,400
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,505	51,275	51,275	3,000	3,000	4,273	(1,273)	-30%	51,275
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,505	51,275	51,275	3,000	3,000	4,273	(1,273)	-30%	51,275
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		26,396	186,829	186,829	5,900	5,900	15,569	(9,669)	-62%	186,829
Energy sources		(74)	5,000	5,000	-	-	417	(417)	-100%	5,000
Water management		25,474	167,865	167,865	5,900	5,900	13,989	(8,088)	-58%	167,865
Waste water management		-	12,000	12,000	-	-	1,000	(1,000)	-100%	12,000
Waste management		996	1,964	1,964	-	-	164	(164)	-100%	1,964
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	31,732	252,554	252,554	8,901	8,901	21,046	(12,146)	-58%	252,554
Funded by:										
National Government		29,901	247,504	247,504	8,901	8,901	20,625	(11,725)	-57%	247,504
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		29,901	247,504	247,504	8,901	8,901	20,625	(11,725)	-57%	247,504
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,831	5,050	5,050	-	-	421	(421)	-100%	5,050
Total Capital Funding		31,732	252,554	252,554	8,901	8,901	21,046	(12,146)	-58%	252,554

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2024

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. Expenditure reported as at 31 July 2024 amount to R8.9 million, VAT exclusive. (VAT inclusive amount – R10.2 million). Capital spending to date accounts for 4% 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 JULY 2024**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		2,043,791	38,450	38,450	288,402	38,450
Trade and other receivables from exchange transactions		126,436	82,503	82,503	149,824	82,503
Receivables from non-exchange transactions		143,289	112,848	112,848	152,606	112,848
Current portion of non-current receivables						
Inventory		21,956	17,370	17,370	21,769	17,370
VAT		144,039	26,122	26,122	138,841	26,122
Other current assets		23,066	2,049	2,049	23,066	2,049
Total current assets		2,502,576	279,341	279,341	774,509	279,341
Non current assets						
Investments		–	–	–	–	–
Investment property		152,298	152,952	152,952	152,298	152,952
Property, plant and equipment		3,069,281	3,680,870	3,680,870	3,078,181	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	12,478	15,354
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
Total non current assets		3,234,071	3,849,191	3,849,191	3,242,971	3,849,191
TOTAL ASSETS		5,736,647	4,128,532	4,128,532	4,017,481	4,128,532
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		3,605	14,372	14,372	3,588	14,372
Consumer deposits		793	600	600	755	600
Trade and other payables from exchange transactions		210,728	204,741	204,741	158,030	204,741
Trade and other payables from non-exchange transactions		7,954	–	–	91,824	–
Provision		58,038	3,861	3,861	57,297	3,861
VAT		131,049	–	–	133,661	–
Other current liabilities		–	–	–	–	–
Total current liabilities		412,167	223,573	223,573	445,156	223,573
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	22,945	20,868
Provision		39,456	41,638	41,638	39,456	41,638
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		62,400	62,505	62,505	62,400	62,505
TOTAL LIABILITIES		474,567	286,079	286,079	507,557	286,079
NET ASSETS	2	5,262,080	3,842,453	3,842,453	3,509,924	3,842,453
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,270,023	3,940,176	3,940,176	3,509,924	3,940,176
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3,270,023	3,940,176	3,940,176	3,509,924	3,940,176

The municipality closed the month with a favourable cash balance of R288.4 million which is made up of investments of R98.7 million and bank cash balances of R189.7 million.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2024

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	75,237	75,237	5,911	5,911	6,270	(359)	-6%	75,237
Service charges		93,693	88,506	88,506	662	662	7,375	(6,714)	-91%	88,506
Other revenue		430,791	4,810	4,810	(318,930)	(318,930)	401	(319,331)	-79665%	4,810
Transfers and Subsidies - Operational		567,216	611,662	611,662	250,029	250,029	50,972	199,057	391%	611,662
Transfers and Subsidies - Capital		237,908	247,504	247,504	88,520	88,520	20,625	67,895	329%	247,504
Interest		13,045	34,341	34,341	910	910	2,862	(1,952)	-68%	34,341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		79,433	(989,222)	(989,222)	264,794	264,794	(82,435)	(347,229)	421%	(989,222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,501,173	72,838	72,838	291,895	291,895	6,070	(285,825)	-4709%	72,838
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(196,542)	(252,554)	(252,554)	(8,901)	(8,901)	(21,046)	(12,146)	58%	(252,554)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(196,542)	(252,554)	(252,554)	(8,901)	(8,901)	(21,046)	(12,146)	58%	(252,554)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(70)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(5,246)	(14,372)	(14,372)	(16)	(16)	(1,198)	(1,181)	99%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,317)	(14,372)	(14,372)	(16)	(16)	(1,198)	(1,181)	99%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		(38,855)	(16,937)	(16,937)	43,587	43,587	(16,937)			43,587
Cash/cash equivalents at month/year end:		1,260,459	(211,025)	(211,025)	326,565	326,565	(33,111)			(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 JULY 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 - M01 July

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	12.2%	12.2%	0.0%	2.5%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure excl. 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		7.5%	6.1%	6.1%	7.9%	6.1%
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	607.2%	124.9%	124.9%	174.0%	124.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		495.9%	17.2%	17.2%	64.8%	17.2%
<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 Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		27.9%	18.6%	18.6%	112.8%	18.6%
Longstanding Debtors Recovered			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	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30.7%	37.3%	37.3%	9.3%	37.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.3%	9.1%	9.1%	0.6%	9.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.5%	15.5%	15.5%	0.0%	3.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
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 JULY 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 - M01 July

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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	38,596	19,666	19,607	20,115	20,363	19,205	80,231	508,999	726,782	648,913	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	23,083	9,044	7,756	6,218	6,218	6,244	35,949	329,718	424,229	384,347	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	860	699	437	402	455	451	1,967	6,259	11,529	9,533	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,457	1,173	1,182	1,185	1,184	1,185	7,116	21,305	36,788	31,975	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15,233	7,516	7,327	7,222	7,057	6,864	40,300	189,826	281,347	251,270	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	311	129	130	128	127	123	1,267	26,903	29,118	28,548	-	-
Total By Income Source	2000	80,540	38,227	36,439	35,270	35,404	34,073	166,829	1,083,010	1,509,793	1,354,587	-	-
2023/24 - totals only		80926228	33806990	33378146	32229852	30156257	25014998	#####	#####	1,317,397	1,169,285	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	18,856	7,303	7,372	7,028	6,845	5,964	35,136	237,706	326,209	292,679	-	-
Commercial	2300	29,135	12,965	11,425	9,176	10,947	9,673	29,908	290,979	404,207	350,682	-	-
Households	2400	32,347	17,880	17,564	18,990	17,537	18,363	101,072	550,873	774,626	706,835	-	-
Other	2500	202	78	79	77	75	72	714	3,452	4,751	4,391	-	-
Total By Customer Group	2600	80,540	38,227	36,439	35,270	35,404	34,073	166,829	1,083,010	1,509,793	1,354,587	-	-

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, 90% 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 - M01 July

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		
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	32	21 091	-	14 827	-	-	-	-	35 950	3 944
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	32	21 091	-	14 827	-	-	-	-	35 950	3 944

The creditors balance for July 2024 amount to R35.9 million. Total outstanding creditors are payable to 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. Measures will be developed 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 - M01 July

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	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
		Yrs/Months												
Municipality														
Municipality sub-total										-	-	-	-	-
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

NW375 2024/2025 INVESTMENTS BALANCES							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2024	CHARGES		CAPITALIZED		31/07/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	25 870.56	0.00	0.00	92 893.68	0.00	118 764.24
2062250801	12 MONTHS CEEDED ESCOM	425 755.26		0.00	32 357.40		458 112.66
228810957(004)	CALL - MIG STANDARD BANK	1 473 300.88	0.00	68 520 000.00	404 140.19	10 620 046.00	59 777 395.07
228810957(003)	CALL WSIG GRANT	25 304 937.91		20 000 000.00	343 387.64	7 685 039.00	37 963 286.55
228810957(001)	CALL FLEET	379 916.59	0.00	0.00	4 968.58	0.00	384 885.17
BALANCE		27 609 781.20	0.00	88 520 000.00	877 747.49	18 305 085.00	98 702 443.69

The investment reported as at 31 July 2024 amount to R98.7 million. An additional investment reconciliation has been attached since the municipality’s investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2024

Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		576,015	610,408	610,408	250,029	250,029	50,867	199,162	391.5%	610,408
Energy Efficiency and Demand Side Management Grant		1,000	-	-	-	-	-	-	-	-
Equitable Share		566,087	600,070	600,070	250,029	250,029	50,006	200,023	400.0%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	-	-	113	(113)	-100.0%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	-	-	167	(167)	-100.0%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,400	6,979	6,979	-	-	582	(582)	-100.0%	6,979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,139	1,254	1,254	-	-	105	(105)	-100.0%	1,254
Capacity Building and Other Grants		1,139	1,254	1,254	-	-	105	(105)	-100.0%	1,254
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		7,535	-	-	-	-	-	-	-	-
National Library South Africa		7,535	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	584,689	611,662	611,662	250,029	250,029	50,972	199,057	390.5%	611,662
Capital Transfers and Grants										
National Government:		232,307	247,504	247,504	-	-	20,625	(20,625)	-100.0%	247,504
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		161,876	167,504	167,504	-	-	13,959	(13,959)	-100.0%	167,504
Water Services Infrastructure Grant		70,431	80,000	80,000	-	-	6,667	(6,667)	-100.0%	80,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	232,307	247,504	247,504	-	-	20,625	(20,625)	-100.0%	247,504
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,996	859,166	859,166	250,029	250,029	71,597	178,432	249.2%	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

**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 - M01 July

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		577,487	610,408	610,408	25,890	25,890	50,868	(24,977)	-49.1%	610,408
Energy Efficiency and Demand Side Management Grant		1,300	-	-	-	-	-	-	-	-
Equitable Share		566,914	600,070	600,070	25,452	25,452	50,006	(24,554)	-49.1%	600,070
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	25	25	113	(88)	-77.7%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	-	-	167	(167)	-100.0%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,785	6,979	6,979	413	413	582	(169)	-29.0%	6,979
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		577,487	610,408	610,408	25,890	25,890	50,868	(24,977)	-49.1%	610,408
Capital expenditure of Transfers and Grants										
National Government:		29,901	247,504	247,504	8,901	8,901	20,625	(11,725)	-56.8%	247,504
Municipal Infrastructure Grant		16,667	167,504	167,504	8,901	8,901	13,959	(5,058)	-36.2%	167,504
Water Services Infrastructure Grant		13,233	80,000	80,000	-	-	6,667	(6,667)	-100.0%	80,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		29,901	247,504	247,504	8,901	8,901	20,625	(11,725)	-56.8%	247,504
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		607,388	857,912	857,912	34,791	34,791	71,493	(36,702)	-51.3%	857,912

**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 - M01 July

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22,647	23,168	23,168	1,833	1,833	1,931	(98)	-5%	23,168
Pension and UIF Contributions		-	3,362	3,362	-	-	280	(280)	-100%	3,362
Medical Aid Contributions		-	311	311	-	-	26	(26)	-100%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,126	3,329	3,329	267	267	277	(11)	-4%	3,329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,099	1,631	1,631	84	84	136	(52)	-38%	1,631
Sub Total - Councillors		26,872	31,802	31,802	2,184	2,184	2,650	(466)	-18%	31,802
% increase	4		18.3%	18.3%						18.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,967	10,125	10,125	226	226	844	(618)	-73%	10,125
Pension and UIF Contributions		118	1,016	1,016	11	11	85	(74)	-87%	1,016
Medical Aid Contributions		-	101	101	-	-	8	(8)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	-	-	60	(60)	-100%	725
Motor Vehicle Allowance		403	1,172	1,172	45	45	98	(53)	-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		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,606	13,140	13,140	282	282	1,095	(813)	-74%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204,439	253,803	253,803	17,444	17,444	21,150	(3,706)	-18%	253,803
Pension and UIF Contributions		41,465	51,413	51,413	3,478	3,478	4,284	(806)	-19%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,461	1,461	2,404	(942)	-39%	28,843
Overtime		20,182	19,075	19,075	1,409	1,409	1,590	(180)	-11%	19,075
Performance Bonus		16,120	23,822	23,822	2,117	2,117	1,985	132	7%	23,822
Motor Vehicle Allowance		1,305	498	498	85	85	42	44	105%	498
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	66	66	60	6	10%	724
Other benefits and allowances		4,148	4,732	4,732	332	332	394	(62)	-16%	4,732
Payments in lieu of leave		3,843	-	-	-	-	-	-	-	-
Long service awards		7,720	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,249	20	20	113	113	2	111	6741%	20
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		317,942	382,930	382,930	26,507	26,507	31,911	(5,404)	-17%	382,930
% increase	4		20.4%	20.4%						20.4%
Total Parent Municipality		349,421	427,872	427,872	28,972	28,972	35,656	(6,684)	-19%	427,872

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 JULY 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 - M01 July

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
		Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget				
R thousands	1																
Cash Receipts By Source																	
Property rates		5,911	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	75,237	76,816	82,237
Service charges - Electricity revenue																	
Service charges - Water revenue		618	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	13,198	82,896	86,709	90,611
Service charges - Waste Water Management		21	179	179	179	179	179	179	179	179	179	179	179	337	2,143	2,242	2,343
Service charges - Waste Management		23	289	289	289	289	289	289	289	289	289	289	289	554	3,467	3,626	3,789
Rental of facilities and equipment			10	10	10	10	10	10	10	10	10	10	10	20	118	123	129
Interest earned - external investments		910	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,174	12,500	13,075	13,663
Interest earned - outstanding debtors			1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	3,640	21,841	22,845	23,874
Dividends received																	
Fines, penalties and forfeits		30	167	167	167	167	167	167	167	167	167	167	167	303	2,000	2,094	
Licences and permits		92	125	125	125	125	125	125	125	125	125	125	125	158	1,500	1,569	1,640
Agency services																	
Transfers and Subsidies - Operational		250,029	50,972	50,972	50,972	50,972	50,972	50,972	50,972	50,972	50,972	50,972	50,972	(148,085)	611,662	623,364	620,041
Other revenue		(319,053)	99	99	99	99	99	99	99	99	99	99	99	319,251	1,192	1,245	3,489
Cash Receipts by Source		(61,419)	67,880	67,880	67,880	67,880	67,880	67,880	67,880	67,880	67,880	67,880	67,880	197,178	814,555	833,709	841,816
Other Cash Flows by Source																	
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	20,625	20,625	(47,269)	247,504	261,615	279,845
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
VAT Control (receipts)																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		27,101	88,505	88,505	88,505	88,505	88,505	88,505	88,505	88,505	88,505	88,505	88,505	149,909	1,062,059	1,095,324	1,121,661
Cash Payments by Type																	
Employee related costs		150	33,006	33,006	33,006	33,006	33,006	33,006	33,006	33,006	33,006	33,006	33,006	65,862	396,070	412,778	431,434
Remuneration of councillors		(79)	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	5,379	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	3,500	3,500	6,616	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	14,442	14,442	(2,150)	173,300	181,272	189,429
Contracted services																	
Transfers and subsidies - other municipalities																	
Transfers and subsidies - other																	
Other expenditure		(298,242)	28,837	28,837	28,837	28,837	28,837	28,837	28,837	28,837	28,837	28,837	28,837	355,917	346,050	358,847	365,794
Cash Payments by Type		(266,753)	82,435	82,435	82,435	82,435	82,435	82,435	82,435	82,435	82,435	82,435	82,435	431,623	989,222	1,030,097	1,067,352
Other Cash Flows/Payments by Type																	
Capital assets		8,901	21,046	21,046	21,046	21,046	21,046	21,046	21,046	21,046	21,046	21,046	21,046	33,192	252,554	266,897	285,365
Repayment of borrowing		16	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	2,379	14,372	6,571	6,692
Other Cash Flows/Payments		1,960												(1,960)			
Total Cash Payments by Type		(255,877)	104,679	104,679	104,679	104,679	104,679	104,679	104,679	104,679	104,679	104,679	104,679	465,235	1,256,148	1,303,565	1,359,410
NET INCREASE/(DECREASE) IN CASH HELD		282,978	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(315,326)	(194,088)	(208,241)	(237,749)
Cash/cash equivalents at the monthly/year beginning:		43,587	326,565	310,391	294,217	278,043	261,869	245,695	229,521	213,347	197,173	180,999	164,825	43,587	(150,501)	(150,501)	(358,742)
Cash/cash equivalents at the monthly/year end:		326,565	310,391	294,217	278,043	261,869	245,695	229,521	213,347	197,173	180,999	164,825	(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 - M01 July 2024				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue			
	Transfers and subsidies		Receipt of equitable share tranche	None
2	Expenditure By Type			
	Debt Impairment & Depreciation		lack of seamless integration with assets sub system	SP is being engaged on how to resolve this matter and ensure full compliance with mSCOA
3	Capital Expenditure			
	Capital expenditure performance		Delays on SCM processess	There is acceleration plan in place to ensure that funds are spent by year end.
4	Financial Position			
	Variances was Not Calculated			
5	Cash Flow			
	Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

**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 - M01 July

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
R thousands									
Monthly expenditure performance trend									
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	-	-	42,092	42,092	100.0%	0%
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%	-
Total Capital expenditure	196,542	252,554	252,554	8,901					

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 - M01

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		26,396	172,020	172,020	7,320	7,320	14,335	7,015	48.9%	172,020
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	11,191	11,191	1,420	1,420	933	(487)	-52.2%	11,191
<i>Drainage Collection</i>		-	11,191	11,191	1,420	1,420	933	(487)	-52.2%	11,191
Electrical Infrastructure		(74)	5,000	5,000	-	-	417	417	100.0%	5,000
<i>LV Networks</i>		(74)	5,000	5,000	-	-	417	417	100.0%	5,000
<i>Capital Spares</i>										
Water Supply Infrastructure		25,474	144,865	144,865	5,900	5,900	12,072	6,172	51.1%	144,865
<i>Water Treatment Works</i>		-	20,382	20,382	1,539	1,539	1,699	159	9.4%	20,382
<i>Bulk Mains</i>		11,074	7,000	7,000	-	-	583	583	100.0%	7,000
<i>Distribution</i>		14,400	115,483	115,483	4,361	4,361	9,624	5,262	54.7%	115,483
<i>Distribution Points</i>		-	2,000	2,000	-	-	167	167	100.0%	2,000
Sanitation Infrastructure		-	9,000	9,000	-	-	750	750	100.0%	9,000
<i>Pump Station</i>		-	3,000	3,000	-	-	250	250	100.0%	3,000
<i>Reticulation</i>		-	1,667	1,667	-	-	139	139	100.0%	1,667
<i>Waste Water Treatment Works</i>		-	2,667	2,667	-	-	222	222	100.0%	2,667
<i>Outfall Sewers</i>										
<i>Toilet Facilities</i>		-	1,667	1,667	-	-	139	139	100.0%	1,667
<i>Capital Spares</i>										
Solid Waste Infrastructure		996	1,964	1,964	-	-	164	164	100.0%	1,964
<i>Landfill Sites</i>		996	1,964	1,964	-	-	164	164	100.0%	1,964
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		187	3,000	3,000	-	-	250	250	100.0%	3,000
Furniture and Office Equipment		187	3,000	3,000	-	-	250	250	100.0%	3,000
Machinery and Equipment		55	50	50	-	-	4	4	100.0%	50
Machinery and Equipment		55	50	50	-	-	4	4	100.0%	50
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	26,637	175,070	175,070	7,320	7,320	14,589	7,269	49.8%	175,070

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.2 Supporting Table SC13b

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

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		28,973	74,657	74,657	723	723	6,221	5,498	88.4%	74,657
Roads Infrastructure		1,304	5,300	5,300	-	-	442	442	100.0%	5,300
Roads		1,169	5,000	5,000	-	-	417	417	100.0%	5,000
Road Structures										
Road Furniture		136	300	300	-	-	25	25	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	8	8	100.0%	100
LV Networks		2,132	100	100	-	-	8	8	100.0%	100
Capital Spares										
Water Supply Infrastructure		975	44,000	44,000	187	187	3,667	3,480	94.9%	44,000
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations										
Water Treatment Works		-	44,000	44,000	187	187	3,667	3,480	94.9%	44,000
Sanitation Infrastructure		-	11,500	11,500	-	-	958	958	100.0%	11,500
Waste Water Treatment Works		-	11,500	11,500	-	-	958	958	100.0%	11,500
Solid Waste Infrastructure		24,561	13,757	13,757	536	536	1,146	610	53.2%	13,757
Landfill Sites		24,561	13,757	13,757	536	536	1,146	610	53.2%	13,757
Community Assets		1	250	250	-	-	21	21	100.0%	250
Capital Spares										
Sport and Recreation Facilities		1	250	250	-	-	21	21	100.0%	250
Indoor Facilities										
Outdoor Facilities		1	250	250	-	-	21	21	100.0%	250
Other assets		3,398	5,886	5,886	151	151	491	340	69.2%	5,886
Operational Buildings		3,398	5,886	5,886	151	151	491	340	69.2%	5,886
Municipal Offices		3,398	5,886	5,886	151	151	491	340	69.2%	5,886
Intangible Assets		4,312	7,500	7,500	829	829	625	(204)	-32.6%	7,500
Servitudes										
Licences and Rights		4,312	7,500	7,500	829	829	625	(204)	-32.6%	7,500
Computer Software and Applications		4,312	7,500	7,500	829	829	625	(204)	-32.6%	7,500
Computer Equipment		22	50	50	-	-	4	4	100.0%	50
Computer Equipment		22	50	50	-	-	4	4	100.0%	50
Transport Assets		39,687	8,550	8,550	8	8	713	705	98.9%	8,550
Transport Assets		39,687	8,550	8,550	8	8	713	705	98.9%	8,550
Total Repairs	1	76,392	96,894	96,894	1,710	1,710	8,074	6,364	78.8%	96,894

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2024

10.2.3 Supporting Table SC13c

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		30,248	23,800	21,800	6,658	28,180	21,800	(6,380)	-29.3%	21,800
Roads Infrastructure		1,640	5,200	3,200	100	1,304	3,200	1,896	59.2%	3,200
Roads		1,640	5,000	3,000	100	1,169	3,000	1,831	61.0%	3,000
Road Structures										
Road Furniture		–	200	200	–	136	200	64	32.1%	200
Electrical Infrastructure		1,398	4,200	4,200	525	1,893	4,200	2,307	54.9%	4,200
LV Networks		1,398	4,200	4,200	525	1,893	4,200	2,307	54.9%	4,200
Capital Spares										
Water Supply Infrastructure		324	1,000	1,000	7	975	1,000	25	2.5%	1,000
Dams and Weirs										
Boreholes										
Reservoirs		324	1,000	1,000	7	975	1,000	25	2.5%	1,000
Solid Waste Infrastructure		26,886	13,400	13,400	6,025	24,007	13,400	(10,607)	-79.2%	13,400
Landfill Sites		26,886	13,400	13,400	6,025	24,007	13,400	(10,607)	-79.2%	13,400
Community Assets		37	255	255	–	1	255	254	99.7%	255
Community Facilities		–	5	5	–	–	5	5	100.0%	5
Cemeteries/Crematoria		–	5	5	–	–	5	5	100.0%	5
Sport and Recreation Facilities		37	250	250	–	1	250	249	99.7%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	–	1	250	249	99.7%	250
Capital Spares										
Heritage assets		–	–	–	–	–	–	–		–
Other assets		3,040	3,800	3,800	705	2,688	3,800	1,112	29.3%	3,800
Operational Buildings		3,040	3,800	3,800	705	2,688	3,800	1,112	29.3%	3,800
Municipal Offices		3,040	3,800	3,800	705	2,688	3,800	1,112	29.3%	3,800
Intangible Assets		(44)	2,000	2,000	2,540	4,312	2,000	(2,312)	-115.6%	2,000
Servitudes										
Licences and Rights		(44)	2,000	2,000	2,540	4,312	2,000	(2,312)	-115.6%	2,000
Computer Software and A		(44)	2,000	2,000	2,540	4,312	2,000	(2,312)	-115.6%	2,000
Computer Equipment		13	50	50	2	22	50	28	56.3%	50
Computer Equipment		13	50	50	2	22	50	28	56.3%	50
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		17,330	27,250	27,250	(1,063)	39,602	27,250	(12,352)	-45.3%	27,250
Transport Assets		17,330	27,250	27,250	(1,063)	39,602	27,250	(12,352)	-45.3%	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	55,155	8,841	74,806	55,155	(19,651)	-35.6%	55,155

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		98,933	122,023	122,023	-	-	10,169	10,169	100.0%	122,023
Roads Infrastructure		31,115	39,337	39,337	-	-	3,278	3,278	100.0%	39,337
Roads		31,115	39,337	39,337	-	-	3,278	3,278	100.0%	39,337
Storm water Infrastructure		5,262	5,306	5,306	-	-	442	442	100.0%	5,306
Drainage Collection		5,262	5,306	5,306	-	-	442	442	100.0%	5,306
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,497	4,412	4,412	-	-	368	368	100.0%	4,412
Power Plants		3,497	4,412	4,412	-	-	368	368	100.0%	4,412
Water Supply Infrastructure		56,017	68,512	68,512	-	-	5,709	5,709	100.0%	68,512
Distribution		56,017	68,512	68,512	-	-	5,709	5,709	100.0%	68,512
Sanitation Infrastructure		2,224	3,406	3,406	-	-	284	284	100.0%	3,406
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,224	3,406	3,406	-	-	284	284	100.0%	3,406
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		817	1,051	1,051	-	-	88	88	100.0%	1,051
Landfill Sites		817	1,051	1,051	-	-	88	88	100.0%	1,051
Community Assets		17,404	18,147	18,147	-	-	1,512	1,512	100.0%	18,147
Community Facilities		17,404	18,147	18,147	-	-	1,512	1,512	100.0%	18,147
Halls		14,836	16,209	16,209	-	-	1,351	1,351	100.0%	16,209
Centres		2,568	1,938	1,938	-	-	162	162	100.0%	1,938
Other assets		7,052	7,499	7,499	-	-	625	625	100.0%	7,499
Operational Buildings		7,052	7,499	7,499	-	-	625	625	100.0%	7,499
Municipal Offices		7,052	7,499	7,499	-	-	625	625	100.0%	7,499
Intangible Assets		2,597	6,268	6,268	-	-	522	522	100.0%	6,268
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,597	6,268	6,268	-	-	522	522	100.0%	6,268
Computer Software and Applications		2,597	6,268	6,268	-	-	522	522	100.0%	6,268
Furniture and Office Equipment		2,697	5,432	5,432	-	-	453	453	100.0%	5,432
Furniture and Office Equipment		2,697	5,432	5,432	-	-	453	453	100.0%	5,432
Machinery and Equipment		244	410	410	-	-	34	34	100.0%	410
Machinery and Equipment		244	410	410	-	-	34	34	100.0%	410
Transport Assets		6,032	2,859	2,859	-	-	238	238	100.0%	2,859
Transport Assets		6,032	2,859	2,859	-	-	238	238	100.0%	2,859
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	134,959	162,638	162,638	-	-	13,553	13,553	100.0%	162,638

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10.2.5 Supporting Table SC13e

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

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		3,505	43,084	43,084	1,581	1,581	3,590	2,010	56.0%	43,084
Roads Infrastructure		3,505	40,084	40,084	1,581	1,581	3,340	1,760	52.7%	40,084
Roads		3,505	40,084	40,084	1,581	1,581	3,340	1,760	52.7%	40,084
Sanitation Infrastructure		-	3,000	3,000	-	-	250	250	100.0%	3,000
Pump Station								-		
Reticulation		-	3,000	3,000	-	-	250	250	100.0%	3,000
Community Assets		-	7,000	7,000	-	-	583	583	100.0%	7,000
Community Facilities		-	7,000	7,000	-	-	583	583	100.0%	7,000
Cemeteries/Crematoria		-	7,000	7,000	-	-	583	583	100.0%	7,000
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Capital	1	3,505	50,084	50,084	1,581	1,581	4,174	2,593	62.1%	50,084