

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

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MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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 November 2024				
(R'000)	2024/2025 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 061 075	435 658	625 416	41%
TOTAL EXPENDITURE	1 346 201	374 051	972 151	28%
CAPITAL EXPENDITURE	252 554	91 084	161 470	36%

Operating revenue generated for the reporting period amount to R435.6 million which translate to 41% against the budgeted amount. Operating expenditure for the same period amount to R374 million or 28% against the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R91 million or 36% when compared to the allocated budget.

1.6 Material variances from SDBIP

Under performance on the operating expenditure occurred as a result of implementation of cost containment measures.

1.7 Remedial corrective steps

Capital spending, especially WSIG grant 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 NOVEMBER 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 - M05 November

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	2 631	58 219	60 286	(2 067)	-3%	144 686
Service charges	207 969	213 534	213 534	16 685	82 546	88 973	(6 426)	-7%	207 760
Investment revenue	13 500	12 500	12 500	388	6 481	5 208	1 273	24%	6 481
Transfers and subsidies - Operational	584 689	611 662	611 662	-	252 385	254 859	(2 474)	(0)	611 662
Other own revenue	94 143	78 693	78 693	5 508	36 027	32 789	3 239	10%	-
Total Revenue (excluding capital transfers and contributions)	1 050 573	1 061 075	1 061 075	25 212	435 658	442 114	(6 456)	-1%	1 030 586
Employee costs	322 761	396 070	396 070	25 561	130 488	165 030	(34 542)	-21%	396 070
Remuneration of Councilors	26 872	31 802	31 802	1 912	9 833	13 251	(3 418)	-26%	31 802
Depreciation and amortisation	121 308	162 638	162 638	14 520	72 434	67 766	4 668	7%	72 434
Interest	6 434	2 252	2 252	174	1 024	938	86	9%	1 024
Inventory consumed and bulk purchases	210 602	239 755	239 755	28 548	53 105	99 898	(46 793)	-47%	239 755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542 463	513 684	513 684	8 342	107 168	214 035	(106 868)	-50%	527 248
Total Expenditure	1 230 440	1 346 201	1 346 201	79 058	374 051	560 918	(186 868)	-33%	1 268 333
Surplus/(Deficit)	(179 867)	(285 127)	(285 127)	(53 846)	61 008	(118 804)	180 412	-152%	(237 747)
Transfers and subsidies - capital (monetary allocations)	232 306	247 504	247 504	1 188	58 238	103 127	##	-44%	247 504
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	-864%	9 757
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	-864%	9 757
Capital expenditure & funds sources									
Capital expenditure	26 404	252 554	252 554	17 738	79 375	105 231	(25 856)	-25%	216 282
Capital transfers recognised	24 725	247 504	247 504	17 477	78 314	103 127	(24 813)	-24%	247 504
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 679	5 050	5 050	261	1 061	2 104	(1 043)	-50%	5 050
Total sources of capital funds	26 404	252 554	252 554	17 738	79 375	105 231	(25 856)	-25%	252 554
Financial position									
Total current assets	420 083	279 341	279 341	-	630 797	-	-	-	630 797
Total non current assets	3 263 067	3 849 191	3 849 191	-	3 270 009	-	-	-	3 849 191
Total current liabilities	412 262	223 573	223 573	-	515 778	-	-	-	223 573
Total non current liabilities	60 409	62 505	62 505	-	54 704	-	-	-	62 505
Community wealth/Equity	3 275 387	3 940 176	3 940 176	-	3 330 359	-	-	-	3 940 176
Cash flows									
Net cash from (used) operating	1 497 510	72 838	72 838	124 992	476 986	30 349	(446 637)	-1472%	(11 977)
Net cash from (used) investing	(24 476)	(252 554)	(252 554)	(17 738)	(79 375)	(105 231)	(25 856)	25%	(79 375)
Net cash from (used) financing	(5 335)	(14 372)	(14 372)	(1 106)	(5 738)	(5 988)	(250)	4%	(14 372)
Cash/cash equivalents at the month/year end	1 428 845	(211 025)	(211 025)	435 460	435 460	(97 807)	(533 267)	545%	(62 137)
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	224 569	41 455	42 225	37 455	35 011	31 595	172 296	1 022 300	1 606 906
Creditors Age Analysis									
Total Creditors	28 724	331	393	69	-	143	8 882	-	38 542

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 NOVEMBER 2024

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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 - Functional										
Governance and administration		820 436	568 055	568 055	8 456	351 005	236 689	114 315	48%	374 517
Executive and council		1 577	23 856	23 856	-	343	9 940	(9 597)	-97%	23 856
Finance and administration		818 860	544 199	544 199	8 456	350 662	226 750	123 912	55%	350 662
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15 253	13 954	13 954	48	581	5 814	(5 233)	-90%	13 967
Community and social services		10 365	1 254	1 254	2	169	523	(354)	-68%	1 267
Sport and recreation		1	9 400	9 400	-	2	3 917	(3 914)	-100%	9 400
Public safety		4 887	3 300	3 300	46	410	1 375	(965)	-70%	3 300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		54 298	58 374	58 374	23	13 206	24 323	(11 117)	-46%	58 314
Planning and development		5 664	7 099	7 099	23	1 526	2 958	(1 432)	-48%	7 038
Road transport		48 635	51 275	51 275	-	11 680	21 365	(9 685)	-45%	51 275
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		392 892	668 196	668 196	17 873	129 104	278 415	(149 311)	-54%	668 196
Energy sources		5 690	5 000	5 000	-	-	2 083	(2 083)	-100%	5 000
Water management		369 552	526 825	526 825	16 532	121 874	219 510	(97 637)	-44%	526 825
Waste water management		4 786	30 716	30 716	372	1 816	12 798	(10 982)	-86%	30 716
Waste management		12 864	105 654	105 654	969	5 414	44 023	(38 609)	-88%	105 654
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 282 879	1 308 579	1 308 579	26 400	493 896	545 241	(51 345)	-9%	1 114 994
Expenditure - Functional										
Governance and administration		457 897	424 533	424 533	17 048	125 286	176 889	(51 603)	-29%	421 199
Executive and council		115 908	117 269	117 269	5 606	36 333	48 862	(12 530)	-26%	117 269
Finance and administration		336 515	300 575	300 575	10 957	86 555	125 240	(38 686)	-31%	297 241
Internal audit		5 474	6 689	6 689	485	2 399	2 787	(388)	-14%	6 689
Community and public safety		119 898	136 383	136 383	9 305	49 744	56 826	(7 083)	-12%	99 875
Community and social services		29 315	37 776	37 776	2 462	12 039	15 740	(3 702)	-24%	37 776
Sport and recreation		52 405	51 519	51 519	5 689	21 630	21 466	164	1%	21 630
Public safety		38 177	47 088	47 088	1 154	16 075	19 620	(3 545)	-18%	40 469
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		63 245	105 492	105 492	7 181	38 746	43 955	(5 209)	-12%	82 232
Planning and development		25 178	53 139	53 139	1 590	9 654	22 142	(12 487)	-56%	53 139
Road transport		38 067	52 353	52 353	5 591	29 092	21 814	7 279	33%	29 092
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		586 166	676 326	676 326	45 264	158 971	281 803	(122 832)	-44%	667 754
Energy sources		52 928	56 697	56 697	4 177	23 003	23 624	(620)	-3%	48 125
Water management		448 081	494 039	494 039	39 116	114 551	205 850	(91 299)	-44%	494 039
Waste water management		28 747	40 918	40 918	1 370	6 597	17 049	(10 453)	-61%	40 918
Waste management		56 411	84 671	84 671	602	14 820	35 280	(20 460)	-58%	84 671
Other		3 235	3 468	3 468	259	1 303	1 445	(142)	-10%	3 468
Total Expenditure - Functional	3	1 230 440	1 346 201	1 346 201	79 058	374 051	560 918	(186 868)	-33%	1 274 528
Surplus/ (Deficit) for the year		52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	-8.644435	(159 534)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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) - M05 November

Vote 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 by Vote	1									
Vote 01 - Municipal Council		1 577	23 856	23 856	-	343	9 940	(9 597)	-96.5%	23 856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818 217	543 699	543 699	8 456	350 438	226 541	123 897	54.7%	436 905
Vote 04 - Corporate Services		643	500	500	-	224	208	15	7.3%	224
Vote 05 - Community Services		28 117	119 608	119 608	1 017	5 995	49 837	(43 842)	-88.0%	119 621
Vote 06 - Planning & Development		264	120	120	23	59	50	9	18.9%	59
Vote 07 - Infrastructure & Technical Services		434 062	620 796	620 796	16 904	136 837	258 665	(121 828)	-47.1%	620 796
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 282 879	1 308 579	1 308 579	26 400	493 896	545 241	(51 345)	-9.4%	1 201 461
Expenditure by Vote	1									
Vote 01 - Municipal Council		92 542	98 023	98 023	4 950	31 662	40 843	(9 181)	-22.5%	88 403
Vote 02 - Office Of The Accounting Officer		34 109	32 182	32 182	1 576	9 355	13 409	(4 055)	-30.2%	32 182
Vote 03 - Budget And Treasury Office		226 212	143 641	143 641	4 502	41 261	59 851	(18 589)	-31.1%	134 813
Vote 04 - Corporate Services		84 751	114 618	114 618	4 995	36 436	47 758	(11 321)	-23.7%	113 974
Vote 05 - Community Services		187 747	232 803	232 803	10 577	68 840	97 001	(28 161)	-29.0%	196 258
Vote 06 - Planning & Development		25 335	47 688	47 688	1 563	9 694	19 870	(10 176)	-51.2%	48 142
Vote 07 - Infrastructure & Technical Services		579 745	677 247	677 247	50 893	176 803	282 186	(105 384)	-37.3%	595 359
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 230 440	1 346 201	1 346 201	79 058	374 051	560 918	(186 868)	-33.3%	1 209 131
Surplus/ (Deficit) for the year	2	52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	-86.4%	(7 670)

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2024

2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		190 319	197 242	197 242	15 344	75 316	82 184	(6 868)	-8%	197 242
Service charges - Waste Water Management		4 786	5 103	5 103	372	1 816	2 126	(310)	-15%	5 103
Service charges - Waste management		12 864	11 189	11 189	969	5 414	4 662	752	16%	5 414
Sale of Goods and Rendering of Services		793	547	547	84	337	228	109	48%	337
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49 267	41 304	41 304	4 143	22 820	17 210	5 610	33%	22 820
Interest from Current and Non Current Assets		13 500	12 500	12 500	388	6 481	5 208	1 273	24%	6 481
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	1	4	49	(45)	-92%	118
Licence and permits		3 128	1 500	1 500	46	410	625	(215)	-34%	1 500
Operational Revenue		2 058	1 925	1 925	(76)	683	802	(119)	-15%	1 925
Non-Exchange Revenue										
Property rates		150 272	144 686	144 686	2 631	58 219	60 286	(2 067)	-3%	144 686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 759	1 800	1 800	-	-	750	(750)	-100%	1 800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584 689	611 662	611 662	-	252 385	254 859	(2 474)	-1%	611 662
Interest		35 103	31 498	31 498	1 310	11 775	13 124	(1 350)	-10%	31 498
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 928	-	-	-	-	-	-	-	-
Other Gains		8	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1 050 573	1 061 075	1 061 075	25 212	435 658	442 114	(6 456)	-1%	1 030 586
Expenditure By Type										
Employee related costs		322 761	396 070	396 070	25 561	130 488	165 030	(34 542)	-21%	396 070
Remuneration of councillors		26 872	31 802	31 802	1 912	9 833	13 251	(3 418)	-26%	31 802
Bulk purchases - electricity		41 906	42 000	42 000	853	16 878	17 500	(622)	-4%	42 000
Inventory consumed		168 696	197 755	197 755	27 694	36 226	82 398	(46 172)	-56%	197 755
Debt impairment		302 703	194 642	194 642	-	-	81 101	(81 101)	-100%	194 642
Depreciation and amortisation		121 308	162 638	162 638	14 520	72 434	67 766	4 668	7%	72 434
Interest		6 434	2 252	2 252	174	1 024	938	86	9%	1 024
Contracted services		145 069	205 880	205 880	2 119	62 030	85 783	(23 753)	-28%	205 880
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8 010	-	-	32	13 564	-	13 564	#DIV/0!	13 564
Operational costs		81 826	113 163	113 163	6 191	31 574	47 151	(15 578)	-33%	113 163
Losses on Disposal of Assets		4 852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	-	-	-	-	-	-
Total Expenditure		1 230 440	1 346 201	1 346 201	79 058	374 051	560 918	(186 868)	-33%	1 268 333
Surplus/(Deficit)		(179 867)	(285 127)	(285 127)	(53 846)	61 608	(118 804)	180 412	(0)	(237 747)
Transfers and subsidies - capital (monetary allocations)		232 306	247 504	247 504	1 188	58 238	103 127	(44 889)	(0)	247 504
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	(0)	9 757
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	(0)	9 757
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	(0)	9 757
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 439	(37 623)	(37 623)	(52 658)	119 845	(15 677)	135 523	(0)	9 757

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Operating Revenue

Graphical Illustration of operating revenue against the approved budget

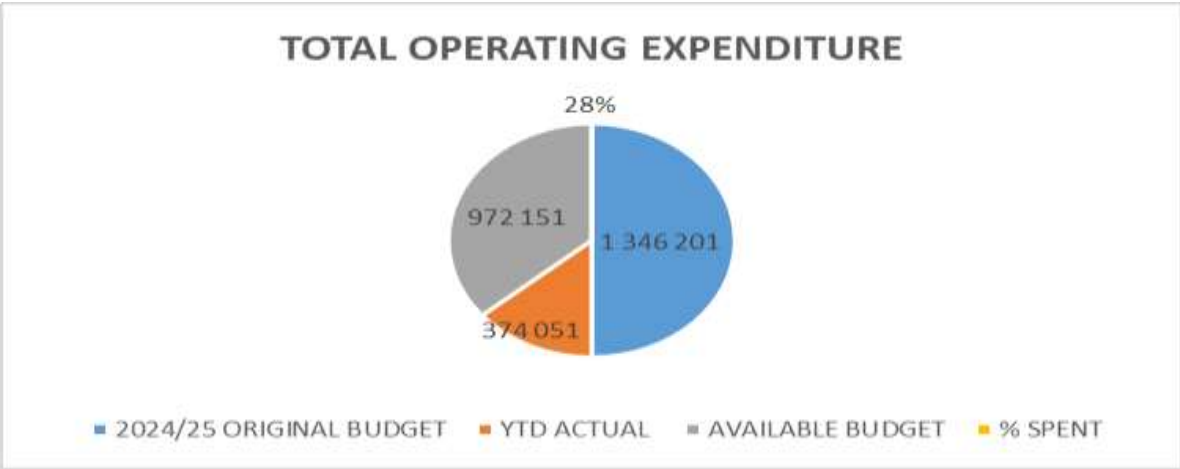


- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1,061 billion.
- b) Total year operating revenue for the reporting period amount to R435.6 million or 41% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 42% and 58% respectively. The municipality depends on government grants to fund its operations.
- d) Total year to date own revenue generated amount to R183.2 million. Own revenue is mainly derived from property rates and service charges which contributed R140.7 million or 77% of the total own revenue generated for the reported period.
- e) Interest earned charged on outstanding debtors amount to R5.4 million or 22% of the own revenue generated for the month. Low revenue collection contributed immensely to the increasing interest charged and it remains a challenge for the municipality. Revenue collection measures must be enhanced to collect dues of the municipalities and improve cash flow status.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Operating Expenditure

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



(a) Operating expenditure incurred for the reporting period amount to R374 million, translating to 28% against the operating expenditure budget.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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) - M05 November

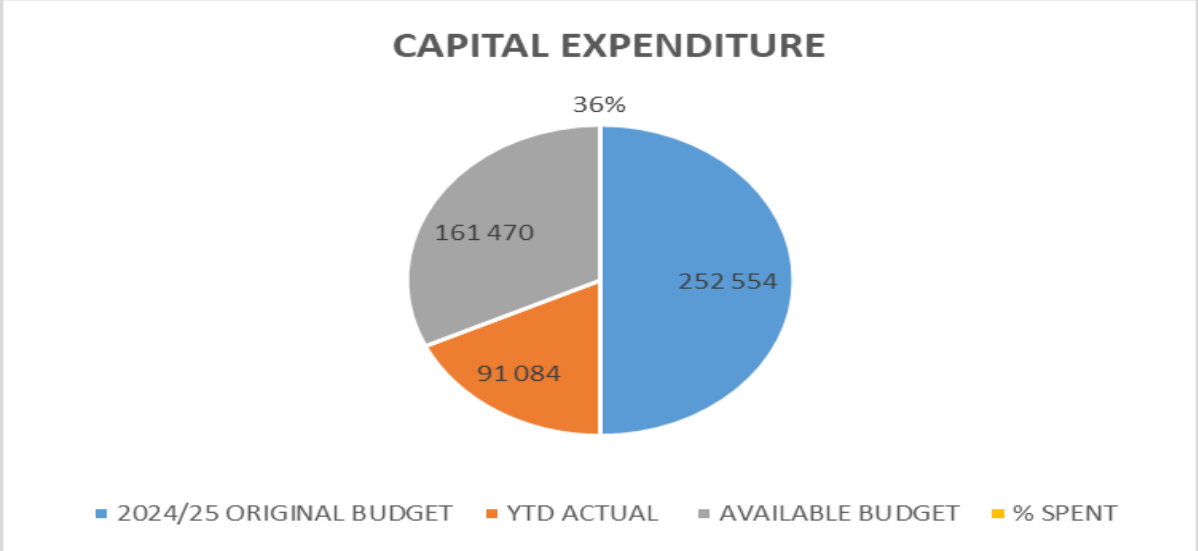
Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	2 500	2 500	-	678	1 042	(364)	-35%	2 500
Vote 04 - Corporate Services		187	2 550	2 550	261	383	1 063	(679)	-64%	2 550
Vote 05 - Community Services		497	11 364	11 364	-	-	4 735	(4 735)	-100%	11 364
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25 720	236 140	236 140	17 477	78 314	98 392	(20 078)	-20%	199 868
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	26 404	252 554	252 554	17 738	79 375	105 231	(25 856)	-25%	216 282
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		26 404	252 554	252 554	17 738	79 375	105 231	(25 856)	-25%	216 282
Capital Expenditure - Functional Classification										
Governance and administration		187	5 050	5 050	261	1 061	2 104	(1 043)	-50%	5 050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administrator		187	5 050	5 050	261	1 061	2 104	(1 043)	-50%	5 050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 493	9 400	9 400	-	-	3 917	(3 917)	-100%	9 400
Community and social services		1 438	9 400	9 400	-	-	3 917	(3 917)	-100%	9 400
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		246	51 275	51 275	6 205	21 938	21 365	573	3%	21 938
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51 275	51 275	6 205	21 938	21 365	573	3%	21 938
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24 478	186 829	186 829	11 272	56 376	77 845	(21 470)	-28%	179 894
Energy sources		-	5 000	5 000	483	483	2 083	(1 601)	-77%	5 000
Water management		25 474	167 865	167 865	10 668	50 828	69 944	(19 116)	-27%	167 865
Waste water management		-	12 000	12 000	121	5 065	5 000	65	1%	5 065
Waste management		(996)	1 964	1 964	-	-	818	(818)	-100%	1 964
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26 404	252 554	252 554	17 738	79 375	105 231	(25 856)	-25%	216 282
Funded by:										
National Government		24 725	247 504	247 504	17 477	78 314	103 127	(24 813)	-24%	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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24 725	247 504	247 504	17 477	78 314	103 127	(24 813)	-24%	247 504
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 679	5 050	5 050	261	1 061	2 104	(1 043)	-50%	5 050
Total Capital Funding		26 404	252 554	252 554	17 738	79 375	105 231	(25 856)	-25%	252 554

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 NOVEMBER 2024

incurred as at November 2024 amount to R79.3 million, VAT exclusive. (VAT inclusive amount – R91 million). Capital spending to date accounts for 36% 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
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2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2023/24	Budget Year 2024/25			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		43 587	38 450	38 450	128 372	128 372
Trade and other receivables from exchange transactions		102 865	82 503	82 503	186 731	186 731
Receivables from non-exchange transactions		80 918	112 848	112 848	123 875	123 875
Current portion of non-current receivables						
Inventry		21 471	17 370	17 370	27 559	27 559
VAT		146 889	26 122	26 122	139 955	139 955
Other current assets		24 353	2 049	2 049	24 306	24 306
Total current assets		420 083	279 341	279 341	630 797	630 797
Non current assets						
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	3 105 516	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	12 181	15 354
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
Total non current assets		3 263 067	3 849 191	3 849 191	3 270 009	3 849 191
TOTAL ASSETS		3 683 150	4 128 532	4 128 532	3 900 806	4 479 988
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		3 605	14 372	14 372	3 572	14 372
Consumer deposits		755	600	600	757	600
Trade and other payables from exchange transactions		215 231	204 741	204 741	187 466	204 741
Trade and other payables from non-exchange transactions		3 305	-	-	124 053	-
Provision		58 317	3 861	3 861	56 482	3 861
VAT		131 049	-	-	143 448	-
Other current liabilities		-	-	-	-	-
Total current liabilities		412 262	223 573	223 573	515 778	223 573
Non current liabilities						
Financial liabilities		22 945	20 868	20 868	17 240	20 868
Provision		37 464	41 638	41 638	37 464	41 638
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		60 409	62 505	62 505	54 704	62 505
TOTAL LIABILITIES		472 671	286 079	286 079	570 482	286 079
NET ASSETS	2	3 210 478	3 842 453	3 842 453	3 330 324	4 193 910
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 275 387	3 940 176	3 940 176	3 330 359	3 940 176
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 275 387	3 940 176	3 940 176	3 330 359	3 940 176

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2024

The municipality closed the month with a favourable cash balance of R128.3 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 - M05 November

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79 087	75 237	75 237	12 028	24 232	31 349	(7 117)	-23%	75 237
Service charges		93 693	88 506	88 506	24 104	32 369	36 877	(4 508)	-12%	88 506
Other revenue		425 826	4 810	4 810	(27 508)	(143 232)	2 004	(145 237)	-7247%	4 810
Transfers and Subsidies - Operational		577 266	611 662	611 662	-	253 369	254 859	(1 490)	-1%	611 662
Transfers and Subsidies - Capital		232 503	247 504	247 504	74 169	162 689	103 127	59 562	58%	162 689
Interest		13 045	34 341	34 341	388	10 010	14 309	(4 299)	-30%	34 341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76 091	(989 222)	(989 222)	41 812	137 550	(412 176)	(549 725)	133%	(989 222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 497 510	72 838	72 838	124 992	476 986	30 349	(446 637)	-1472%	(11 977)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 928	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(26 404)	(252 554)	(252 554)	(17 738)	(79 375)	(105 231)	(25 856)	25%	(79 375)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 476)	(252 554)	(252 554)	(17 738)	(79 375)	(105 231)	(25 856)	25%	(79 375)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	(1 105)	(5 705)	-	(5 705)	#DIV/0!	-
Borrowing long term/refinancing		(84)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(5)	-	-	(1)	(1)	-	(1)	#DIV/0!	-
Payments										
Repayment of borrowing		(5 246)	(14 372)	(14 372)	-	(33)	(5 988)	(5 956)	99%	(14 372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 335)	(14 372)	(14 372)	(1 106)	(5 738)	(5 988)	(250)	4%	(14 372)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		(38 855)	(16 937)	(16 937)	329 312	43 587	(16 937)			43 587
Cash/cash equivalents at month/year end:		1 428 845	(211 025)	(211 025)	435 460	435 460	(97 807)			(62 137)

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
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Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	12.2%	12.2%	4.2%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.5%	6.1%	6.1%	10.0%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	101.9%	124.9%	124.9%	122.3%	282.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	17.2%	17.2%	24.9%	57.4%
Revenue Management							
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%	76.9%	32.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	30.0%	38.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.1%	8.6%	7.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.5%	3.6%	3.2%
IDP regulation financial viability indicators							
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 NOVEMBER 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 - M05 November

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	62 610	20 453	20 191	19 202	16 075	14 973	85 125	528 889	767 518	664 264	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	142 756	11 894	12 641	9 060	10 000	7 577	35 607	230 161	459 697	292 406	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	865	365	354	370	350	627	2 190	7 081	12 191	10 617	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 910	1 253	1 249	1 256	1 173	1 164	7 048	25 439	41 492	36 080	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtors Accounts	1810	14 899	7 360	7 646	7 455	7 218	7 125	41 574	203 124	296 401	266 496	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	0	-	-	-	-	0	0	-	-
Other	1900	529	139	143	112	195	129	753	27 605	29 607	28 795	-	-
Total By Income Source	2000	224 569	41 455	42 225	37 455	35 011	31 595	172 296	1 022 300	1 606 906	1 298 658	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	153 764	8 000	8 432	6 890	7 487	6 570	33 887	107 216	332 247	162 051	-	-
Commercial	2300	29 291	14 066	13 831	14 479	11 610	7 335	31 368	305 971	427 972	370 784	-	-
Households	2400	41 308	19 312	19 869	16 024	15 773	17 612	106 572	605 147	841 616	761 128	-	-
Other	2500	206	77	93	61	141	78	449	3 965	5 071	4 695	-	-
Total By Customer Group	2600	224 569	41 455	42 225	37 455	35 011	31 595	172 296	1 022 300	1 606 906	1 298 658	-	-

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 R1.6 billion. Of the total balance, 81% of the debt is older than 90 days, rendering it difficult to be collect. Revenue collection measures must be enhanced to improve the cash flow status.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2024/25									Total	Prior year bials 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	15 900	-	-	-	-	-	8 882	-	-	24 782	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	12 671	331	393	69	-	143	-	-	-	13 607	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	153	-	-	-	-	-	-	-	-	153	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	28 724	331	393	69	-	143	8 882	-	-	38 542	-

The creditors balance for November 2024 amount to R38.5 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 be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrance of fruitless and wasteful expenditure. The municipality has entered into a payment arrangement with Magalies water for the payment of arrears.

Section 6 - Investment Portfolio Analysis

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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

INVESTMENTS MOSES KOTANE 2024/2025							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2024	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/11/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	25 870.56	0.00	150 000 000.00	2 236 062.00	136 000 000.00	16 261 932.56
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	107 689 000.00	1 506 675.93	69 187 528.00	41 481 448.81
228810957(003)	CALL WSIG GRANT	25 304 937.91		55 000 000.00	960 343.69	37 822 868.00	43 442 413.80
228810957(001)	CALL FLEET	379 916.59	0.00	0.00	14 889.20	0.00	394 805.79
BALANCE		27 642 138.60		312 689 000.00	4 717 970.82	243 010 396.00	102 083 053.71

The investment reported as at 31 November 2024 amount to R102 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.

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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 - M05 November

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		576 015	610 408	610 408	-	252 229	254 337	(2 108)	-0.8%	610 408
Energy Efficiency and Demand Side Management Grant		1 000	-	-	-	-	-	-	-	-
Equitable Share		566 087	600 070	600 070	-	250 029	250 029	(0)	0.0%	600 070
Expanded Public Works Programme Integrated Grant		1 577	1 359	1 359	-	343	566	(223)	-39.4%	1 359
Local Government Financial Management Grant		1 951	2 000	2 000	-	390	833	(443)	-53.2%	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 400	6 979	6 979	-	1 467	2 908	(1 441)	-49.6%	6 979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 139	1 254	1 254	-	156	523	(367)	-70.2%	1 254
Capacity Building and Other Grants		1 139	1 254	1 254	-	156	523	(367)	-70.2%	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	-	252 385	254 859	(2 474)	-1.0%	611 662
Capital Transfers and Grants										
National Government:		232 306	247 504	247 504	1 188	58 238	103 127	(44 889)	-43.5%	247 504
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162 524	167 504	167 504	-	39 761	69 793	(30 033)	-43.0%	167 504
Water Services Infrastructure Grant		69 782	80 000	80 000	1 188	18 477	33 333	(14 856)	-44.6%	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	232 306	247 504	247 504	1 188	58 238	103 127	(44 889)	-43.5%	247 504
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816 995	859 166	859 166	1 188	310 623	357 986	(47 363)	-13.2%	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 – R107 million
- FMG – R2 million
- EPWP – R340 000
- LIBRARY – R1 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 - M05 November

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:		582 123	610 408	610 408	59 026	199 122	254 338	(55 215)	-21.7%	609 727
Energy Efficiency and Demand Side Management Grant		1 300	-	-	-	-	-	-	-	-
Equitable Share		571 550	600 070	600 070	58 452	195 761	250 030	(54 269)	-21.7%	600 070
Expanded Public Works Programme Integrated Grant		1 549	1 359	1 359	173	678	566	112	19.7%	678
Local Government Financial Management Grant		1 940	2 000	2 000	-	437	833	(397)	-47.6%	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 785	6 979	6 979	400	2 246	2 908	(662)	-22.8%	6 979
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		582 123	610 408	610 408	59 026	199 122	254 338	(55 215)	-21.7%	609 727
Capital expenditure of Transfers and Grants										
National Government:		24 725	247 504	247 504	17 477	78 314	103 127	(24 813)	-24.1%	247 504
Municipal Infrastructure Grant		11 491	167 504	167 504	15 822	69 700	69 793	(93)	-0.1%	167 504
Water Services Infrastructure Grant		13 233	80 000	80 000	1 655	8 614	33 333	(24 719)	-74.2%	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		24 725	247 504	247 504	17 477	78 314	103 127	(24 813)	-24.1%	247 504
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606 847	857 912	857 912	76 503	277 436	357 464	(80 028)	-22.4%	857 231

**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 - M05 November

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)	1									
Basic Salaries and Wages		22 647	23 168	23 168	1 833	9 164	9 653	(489)	-5%	23 168
Pension and UIF Contributions		-	3 362	3 362	(201)	(804)	1 401	(2 205)	-157%	3 362
Medical Aid Contributions		-	311	311	(71)	(283)	130	(412)	-318%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 126	3 329	3 329	267	1 333	1 387	(54)	-4%	3 329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 099	1 631	1 631	84	422	680	(258)	-38%	1 631
Sub Total - Councillors		26 872	31 802	31 802	1 912	9 833	13 251	(3 418)	-26%	31 802
% increase	4		18.3%	18.3%						18.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 967	10 125	10 125	238	1 774	4 219	(2 445)	-58%	10 125
Pension and UIF Contributions		118	1 016	1 016	11	55	423	(369)	-87%	1 016
Medical Aid Contributions		-	101	101	-	-	42	(42)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	124	124	302	(178)	-59%	725
Motor Vehicle Allowance		403	1 172	1 172	45	225	489	(263)	-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		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 606	13 140	13 140	418	2 179	5 475	(3 296)	-60%	13 140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204 435	253 803	253 803	17 396	89 065	105 752	(16 687)	-16%	253 803
Pension and UIF Contributions		41 465	51 413	51 413	3 322	16 688	21 422	(4 734)	-22%	51 413
Medical Aid Contributions		16 707	28 843	28 843	1 421	7 168	12 018	(4 850)	-40%	28 843
Overtime		20 182	19 075	19 075	1 579	7 015	7 948	(933)	-12%	19 075
Performance Bonus		16 120	23 822	23 822	874	5 423	9 926	(4 503)	-45%	23 822
Motor Vehicle Allowance		1 305	498	498	53	328	208	120	58%	328
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	71	341	302	39	13%	341
Other benefits and allowances		4 148	4 732	4 732	331	1 654	1 972	(318)	-16%	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	96	629	8	620	7520%	629
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		318 155	382 930	382 930	25 143	128 309	159 555	(31 246)	-20%	382 985
% increase	4		20.4%	20.4%						20.4%
Total Parent Municipality		349 633	427 872	427 872	27 473	140 321	178 281	(37 960)	-21%	427 927
TOTAL SALARY, ALLOWANCES & BENEFITS		349 633	427 872	427 872	27 473	140 321	178 281	(37 960)	-21%	427 927
% increase	4		22.4%	22.4%						22.4%
TOTAL MANAGERS AND STAFF		322 761	396 070	396 070	25 561	130 488	165 030	(34 542)	-21%	396 125

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 NOVEMBER 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 - M05 November

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	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
R thousands	1															
Cash Receipts By Source																
Property rates		5 911	1 332	4 049	912	12 028	6 270	6 270	6 270	6 270	6 270	6 270	13 387	75 237	76 816	82 237
Service charges - Electricity revenue																
Service charges - Water revenue		618	1 589	1 291	4 012	23 853	6 908	6 908	6 908	6 908	6 908	6 908	10 085	82 896	86 700	90 611
Service charges - Waste Water Management		21	308	135	167	216	179	179	179	179	179	179	224	2 143	2 242	2 343
Service charges - Waste Management		23	23	48	30	34	289	289	289	289	289	289	1 575	3 461	3 622	3 789
Rental of facilities and equipment				2		1	10	10	10	10	10	10	55	118	123	129
Interest earned - external investments		910	3 102	1 323	759	388	1 042	1 042	1 042	1 042	1 042	1 042	(231)	12 500	13 075	13 663
Interest earned - outstanding debtors		637	1 614	158	1 120		1 820	1 820	1 820	1 820	1 820	1 820	7 391	21 841	22 845	23 874
Dividends received																
Fines, penalties and forfeits		30	8	597	(364)	20	167	167	167	167	167	167	708	2 000	2 099	
Licences and permits		92	105	83	84	46	125	125	125	125	125	125	340	1 500	1 566	1 640
Agency services																
Transfers and Subsidies - Operational		250 029	2 340	1 000			50 972	50 972	50 972	50 972	50 972	50 972	52 462	611 662	623 366	620 041
Other revenue		(319 689)	12 479	98 557	92 291	(27 575)	99	99	99	99	99	99	144 534	1 192	1 245	3 489
Cash Receipts by Source		(61 419)	22 902	107 242	99 011	9 011	67 880	67 880	67 880	67 880	67 880	67 880	230 530	814 555	833 709	841 816
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88 520				74 169	20 625	20 625	20 625	20 625	20 625	20 625	(38 937)	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					(4 600)	(1 105)							5 705			
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits						(1)							1			
VAT Control (receipts)																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		27 101	22 902	107 242	94 411	82 075	88 505	88 505	88 505	88 505	88 505	88 505	197 299	1 062 059	1 095 324	1 121 661
Cash Payments by Type																
Employee related costs		150	(3 979)	4 590	495	242	33 006	33 006	33 006	33 006	33 006	33 006	196 537	396 070	412 778	431 434
Remuneration of councillors		(79)	(1)	899	445	428	2 650	2 650	2 650	2 650	2 650	2 650	14 209	31 802	33 269	34 786
Interest																
Bulk purchases - Electricity		384				543	3 500	3 500	3 500	3 500	3 500	3 500	20 073	42 000	43 932	45 909
Acquisitions - water & other inventory		31 034		20 948	5 656	5 250	14 442	14 442	14 442	14 442	14 442	14 442	23 762	173 300	181 272	189 429
Contracted services																
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		(298 242)	20 445	61 992	55 837	(48 578)	28 837	28 837	28 837	28 837	28 837	28 837	381 571	346 050	358 847	365 794
Cash Payments by Type		(266 753)	16 465	88 430	62 433	(42 115)	82 435	82 435	82 435	82 435	82 435	82 435	636 151	989 222	1 030 097	1 067 352
Other Cash Flows/Payments by Type																
Capital assets		8 901	5 461	23 087	24 189	17 738	21 046	21 046	21 046	21 046	21 046	21 046	46 902	252 554	266 897	285 365
Repayment of borrowing		16	16				1 198	1 198	1 198	1 198	1 198	1 198	7 153	14 372	6 571	6 692
Other Cash Flows/Payments		1 960	748	980		303							(3 991)			
Total Cash Payments by Type		(255 877)	22 691	112 496	86 622	(24 074)	104 679	104 679	104 679	104 679	104 679	104 679	686 216	1 256 148	1 303 565	1 359 410
NET INCREASE/(DECREASE) IN CASH HELD		282 978	211	(5 254)	7 789	106 148	(16 174)	(16 174)	(16 174)	(16 174)	(16 174)	(16 174)	(488 917)	(194 088)	(269 241)	(237 749)
Cash/cash equivalents at the monthly year beginning:		43 587	326 565	326 776	321 522	329 312	435 480	419 286	403 112	386 938	370 764	354 590	338 416	43 587	(150 501)	(358 742)
Cash/cash equivalents at the monthly year end:		326 565	326 776	321 522	329 312	435 460	419 286	403 112	386 938	370 764	354 590	338 416	(150 501)	(150 501)	(358 742)	(596 491)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2024

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M05 November 2024				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Interest on investment	24%	Over collection on interest from the banks	Budget will be increased should the trend continue as the performance is dependent on the interest rate
2	Expenditure By Type			
	Irrecoverable debt			
3				
	Variances was Not Calculated			
4	Financial Position			
	Variances was Not Calculated			
5	Cash Flow			
	Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

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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 - M05 November

Month	Budget Year 2024/25								
	2023/24	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	5 461	5 461	42 092	36 631	87.0%	2%
September	17 796	21 046	21 046	23 087	23 087	63 139	40 052	63.4%	9%
October	19 802	21 046	21 046	24 189	24 189	84 185	59 996	71.3%	10%
November	26 539	21 046	21 046	17 738	17 738	105 231	87 493	83.1%	7%
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	79 375					

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 NOVEMBER 2024

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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		24 478	172 020	172 020	9 288	50 552	71 675	21 123	29.5%	163 964
Infrastructure										
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	11 191	11 191	-	3 615	4 663	1 048	22.5%	11 191
Drainage Collection		-	11 191	11 191	-	3 615	4 663	1 048	22.5%	11 191
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	5 000	5 000	483	483	2 083	1 601	76.8%	5 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	5 000	5 000	483	483	2 083	1 601	76.8%	5 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25 474	144 865	144 865	8 685	41 389	60 360	18 971	31.4%	137 744
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	20 382	20 382	4 246	13 261	8 493	(4 769)	-56.2%	13 261
Bulk Mains		11 074	7 000	7 000	-	-	2 917	2 917	100.0%	7 000
Distribution		14 400	115 483	115 483	4 438	28 128	48 118	19 990	41.5%	115 483
Distribution Points		-	2 000	2 000	-	-	833	833	100.0%	2 000
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	9 000	9 000	121	5 065	3 750	(1 315)	-35.1%	8 065
Pump Station		-	3 000	3 000	-	-	1 250	1 250	100.0%	3 000
Reticulation		-	1 667	1 667	40	1 655	694	(960)	-138.3%	1 655
Waste Water Treatment Works		-	2 667	2 667	36	1 712	1 111	(601)	-54.1%	1 712
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	1 667	1 667	45	1 699	694	(1 004)	-144.6%	1 699
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(996)	1 964	1 964	-	-	818	818	100.0%	1 964
Landfill Sites		(996)	1 964	1 964	-	-	818	818	100.0%	1 964
Furniture and Office Equipment		187	3 000	3 000	-	678	1 250	572	45.8%	3 000
Furniture and Office Equipment		187	3 000	3 000	-	678	1 250	572	45.8%	3 000
Machinery and Equipment		55	50	50	-	-	21	21	100.0%	50
Machinery and Equipment		55	50	50	-	-	21	21	100.0%	50
Total Capital Expenditure on new assets	1	24 720	175 070	175 070	9 288	51 230	72 946	21 716	29.8%	167 014

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10.2.2 Supporting Table SC13b

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

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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	23 000	23 000	1 983	9 439	9 583	144	1.5%	23 000
Water Supply Infrastructure		-	23 000	23 000	1 983	9 439	9 583	144	1.5%	23 000
Dams and Weirs								-		
Boreholes		-	23 000	23 000	1 983	9 439	9 583	144	1.5%	23 000
Other assets		-	2 400	2 400	-	-	1 000	1 000	100.0%	2 400
Operational Buildings		-	2 400	2 400	-	-	1 000	1 000	100.0%	2 400
Training Centres		-	2 400	2 400	-	-	1 000	1 000	100.0%	2 400
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		-	2 000	2 000	261	383	833	450	54.0%	2 000
Servitudes								-		
Licences and Rights		-	2 000	2 000	261	383	833	450	54.0%	2 000
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		-	2 000	2 000	261	383	833	450	54.0%	2 000
Load Settlement Software Applications								-		
Total Capital Expenditure on renewal of existing assets	1	1 438	27 400	27 400	2 244	9 822	11 417	1 595	14.0%	27 400

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10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

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		21 125	74 657	74 657	600	29 969	31 107	1 138	3.7%	56 239
Roads Infrastructure		1 304	5 300	5 300	-	-	2 208	2 208	100.0%	5 300
Roads		1 169	5 000	5 000	-	-	2 083	2 083	100.0%	5 000
Road Structures										
Road Furniture		136	300	300	-	-	125	125	100.0%	300
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation										
Electrical Infrastructure		2 132	100	100	-	-	42	42	100.0%	100
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		2 132	100	100	-	-	42	42	100.0%	100
Capital Spares										
Water Supply Infrastructure		975	44 000	44 000	600	25 581	18 333	(7 248)	-39.5%	25 581
Dams and Weirs										
Boreholes										
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations										
Water Treatment Works		-	44 000	44 000	600	25 581	18 333	(7 248)	-39.5%	25 581
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	11 500	11 500	-	-	4 792	4 792	100.0%	11 500
Pump Station										
Reticulation										
Waste Water Treatment Works		-	11 500	11 500	-	-	4 792	4 792	100.0%	11 500
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		16 714	13 757	13 757	-	4 388	5 732	1 345	23.5%	13 757
Landfill Sites		16 714	13 757	13 757	-	4 388	5 732	1 345	23.5%	13 757
Community Assets		1	250	250	-	-	104	104	100.0%	250
Sport and Recreation Facilities		1	250	250	-	-	104	104	100.0%	250
Indoor Facilities										
Outdoor Facilities		1	250	250	-	-	104	104	100.0%	250
Other assets		3 420	5 886	5 886	372	1 425	2 453	1 028	41.9%	5 886
Operational Buildings		3 420	5 886	5 886	372	1 425	2 453	1 028	41.9%	5 886
Municipal Offices		3 420	5 886	5 886	372	1 425	2 453	1 028	41.9%	5 886

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Intangible Assets	4 312	7 500	7 500	-	5 353	3 125	(2 228)	-71.3%	5 353	
Servitudes										
Licences and Rights	4 312	7 500	7 500	-	5 353	3 125	(2 228)	-71.3%	5 353	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	4 312	7 500	7 500	-	5 353	3 125	(2 228)	-71.3%	5 353	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	22	50	50	11	13	21	8	38.0%	50	
Computer Equipment	22	50	50	11	13	21	8	38.0%	50	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	24 183	8 550	8 550	35	613	3 563	2 950	82.8%	8 550	
Transport Assets	24 183	8 550	8 550	35	613	3 563	2 950	82.8%	8 550	
Total Repairs and Maintenance Expenditure	1	53 063	96 894	96 894	1 019	37 372	40 372	3 000	7.4%	76 328

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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		86 177	122 023	122 023	11 098	55 489	50 843	(4 646)	-9.1%	101 852
Roads Infrastructure		20 009	39 337	39 337	4 445	22 227	16 390	(5 837)	-35.6%	22 227
Roads		20 009	39 337	39 337	4 445	22 227	16 390	(5 837)	-35.6%	22 227
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		5 226	5 306	5 306	449	2 245	2 211	(34)	-1.5%	2 245
Drainage Collection		5 226	5 306	5 306	449	2 245	2 211	(34)	-1.5%	2 245
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 560	4 412	4 412	322	1 610	1 838	228	12.4%	4 412
Power Plants		3 560	4 412	4 412	322	1 610	1 838	228	12.4%	4 412
Water Supply Infrastructure		54 628	68 512	68 512	5 630	28 150	28 547	397	1.4%	68 512
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		54 628	68 512	68 512	5 630	28 150	28 547	397	1.4%	68 512
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 989	3 406	3 406	193	963	1 419	456	32.1%	3 406
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1 989	3 406	3 406	193	963	1 419	456	32.1%	3 406
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		764	1 051	1 051	59	294	438	144	32.9%	1 051
Landfill Sites		764	1 051	1 051	59	294	438	144	32.9%	1 051
Community Assets		17 714	18 147	18 147	1 874	9 368	7 561	(1 807)	-23.9%	9 368
Community Facilities		17 714	18 147	18 147	1 874	9 368	7 561	(1 807)	-23.9%	9 368
Halls		15 146	16 209	16 209	1 574	7 868	6 754	(1 114)	-16.5%	7 868
Centres		2 568	1 938	1 938	300	1 500	808	(692)	-85.7%	1 500
Other assets		6 159	7 499	7 499	628	3 139	3 124	(15)	-0.5%	3 139
Operational Buildings		6 159	7 499	7 499	628	3 139	3 124	(15)	-0.5%	3 139
Municipal Offices		6 159	7 499	7 499	628	3 139	3 124	(15)	-0.5%	3 139
Intangible Assets		2 597	6 268	6 268	170	680	2 612	1 932	74.0%	6 268
Servitudes										
Licences and Rights		2 597	6 268	6 268	170	680	2 612	1 932	74.0%	6 268

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Computer Software and Applications	2 597	6 268	6 268	170	680	2 612	1 932	74.0%	6 268	
Load Settlement Software Applications										
Unspecified	-	-	-	-	-	-	-		-	
Computer Equipment										
Computer Equipment	-	-	-	-	-	-	-		-	
Furniture and Office Equipment	2 504	5 432	5 432	233	1 164	2 263	1 100	48.6%	5 432	
Furniture and Office Equipment	2 504	5 432	5 432	233	1 164	2 263	1 100	48.6%	5 432	
Machinery and Equipment	242	410	410	20	101	171	70	40.8%	410	
Machinery and Equipment	242	410	410	20	101	171	70	40.8%	410	
Transport Assets	5 917	2 859	2 859	498	2 492	1 191	(1 301)	-109.2%	2 492	
Transport Assets	5 917	2 859	2 859	498	2 492	1 191	(1 301)	-109.2%	2 492	
Total Depreciation	1	121 308	162 638	162 638	14 520	72 434	67 766	(4 668)	-6.9%	128 962

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 -

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	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		246	43 084	43 084	6 205	18 323	17 952	(371)	-2.1%	21 323
Roads Infrastructure		246	40 084	40 084	6 205	18 323	16 702	(1 621)	-9.7%	18 323
Roads		246	40 084	40 084	6 205	18 323	16 702	(1 621)	-9.7%	18 323
Sanitation Infrastructure		-	3 000	3 000	-	-	1 250	1 250	100.0%	3 000
Pump Station		-								
Reticulation		-	3 000	3 000	-	-	1 250	1 250	100.0%	3 000
Cemeteries/Crematoria		-	7 000	7 000	-	-	2 917	2 917	100.0%	7 000
Total Capital Expenditure on upgrading of existing assets	1	246	50 084	50 084	6 205	18 323	20 868	2 546	12.2%	28 323