

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

TABLE OF CONTENTS

Part 1

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

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

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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 OCTOBER 2024				
(R'000)	2024/2025 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 061 075	410 446	650 628	39%
TOTAL EXPENDITURE	1 346 201	294 993	1 051 208	22%
CAPITAL EXPENDITURE	252 554	70 737	181 817	28%

Operating revenue generated for the reporting period amount to R410 million which translate to 39% against the budgeted amount. Operating expenditure for the same period amount to R294.3 million or 22% against the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R70.7 million or 28% when compared to the allocated budget.

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 implementation of cost containment measures.

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

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.

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

Section 2 - In-year monthly budget statement tables

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

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

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

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 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 - M04 October

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	13,854	55,588	48,229	7,359	15%	144,686
Service charges	207,969	213,534	213,534	15,364	65,861	71,178	(5,317)	-7%	213,534
Investment revenue	13,500	12,500	12,500	759	6,094	4,167	1,927	46%	12,500
Transfers and subsidies - Operational	584,689	611,662	611,662	-	252,385	203,887	48,498	0	611,662
Other own revenue	94,143	78,693	78,693	6,704	30,519	26,231	4,288	16%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,061,075	36,681	410,446	353,691	56,755	16%	1,061,075
Employee costs	322,761	396,070	396,070	25,502	104,927	132,024	(27,097)	-21%	396,070
Remuneration of Councillors	26,872	31,802	31,802	1,912	7,920	10,601	(2,680)	-25%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	57,913	54,213	3,700	7%	162,638
Interest	6,434	2,252	2,252	850	850	751	99	13%	2,252
Inventory consumed and bulk purchases	210,589	239,755	239,755	9,771	24,557	79,918	(55,361)	-69%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	513,684	(29,895)	98,826	171,228	(72,403)	-42%	513,684
Total Expenditure	1,230,428	1,346,201	1,346,201	22,660	294,993	448,735	(153,742)	-34%	1,346,201
Surplus/(Deficit)	(179,855)	(285,127)	(285,127)	14,021	115,453	(95,043)	210,496	-221%	(285,127)
Transfers and subsidies - capital (monetary)	232,306	247,504	247,504	14,125	57,050	82,501	##	-31%	247,504
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	-1475%	(37,623)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	-1475%	(37,623)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	252,554	24,189	61,637	84,185	(22,547)	-27%	252,554
Capital transfers recognised	24,725	247,504	247,504	23,511	60,837	82,501	(21,664)	-26%	247,504
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,050	678	800	1,683	(883)	-52%	5,050
Total sources of capital funds	26,404	252,554	252,554	24,189	61,637	84,185	(22,547)	-27%	252,554
Financial position									
Total current assets	2,468,003	279,341	279,341	-	567,388	-	-	-	279,341
Total non current assets	3,263,067	3,849,191	3,849,191	-	3,266,791	-	-	-	3,849,191
Total current liabilities	412,248	223,573	223,573	-	395,376	-	-	-	223,573
Total non current liabilities	60,409	62,505	62,505	-	55,809	-	-	-	62,505
Community wealth/Equity	3,275,387	3,940,176	3,940,176	-	3,383,029	-	-	-	3,940,176
Cash flows									
Net cash from (used) operating	1,497,515	72,838	72,838	36,578	351,994	24,279	(327,715)	-1350%	72,838
Net cash from (used) investing	(24,476)	(252,554)	(252,554)	(24,189)	(61,637)	(84,185)	(22,547)	27%	(252,554)
Net cash from (used) financing	(5,330)	(14,372)	(14,372)	(4,600)	(4,633)	(4,791)	(158)	3%	(14,372)
Cash/cash equivalents at the month/year end	1,428,854	(211,025)	(211,025)	329,312	329,312	(81,633)	(410,944)	503%	(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	172,430	44,802	40,103	37,353	35,832	33,997	188,646	#####	1,615,717
Creditors Age Analysis									
Total Creditors	-	14,827	-	-	14,827	-	143	-	29,797

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 OCTOBER 2024

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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>		820,436	568,055	568,055	21,212	342,549	189,352	153,198	81%	568,055
Executive and council		1,577	23,856	23,856	-	343	7,952	(7,609)	-96%	23,856
Finance and administration		818,860	544,199	544,199	21,212	342,206	181,400	160,807	89%	544,199
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,253	13,954	13,954	88	533	4,651	(4,118)	-89%	13,954
Community and social services		10,365	1,254	1,254	5	167	418	(251)	-60%	1,254
Sport and recreation		1	9,400	9,400	-	2	3,133	(3,131)	-100%	9,400
Public safety		4,887	3,300	3,300	84	364	1,100	(736)	-67%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	58,374	17	13,183	19,458	(6,275)	-32%	58,374
Planning and development		5,664	7,099	7,099	17	1,503	2,366	(863)	-36%	7,099
Road transport		48,635	51,275	51,275	-	11,680	17,092	(5,412)	-32%	51,275
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		392,892	668,196	668,196	29,489	111,231	222,732	(111,501)	-50%	668,196
Energy sources		5,690	5,000	5,000	-	-	1,667	(1,667)	-100%	5,000
Water management		369,552	526,825	526,825	28,020	105,342	175,608	(70,267)	-40%	526,825
Waste water management		4,786	30,716	30,716	353	1,445	10,239	(8,794)	-86%	30,716
Waste management		12,864	105,654	105,654	1,116	4,445	35,218	(30,773)	-87%	105,654
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,282,879	1,308,579	1,308,579	50,806	467,496	436,193	31,303	7%	1,308,579
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	424,533	(26,152)	108,238	141,511	(33,273)	-24%	424,533
Executive and council		115,908	117,269	117,269	7,773	30,727	39,090	(8,363)	-21%	117,269
Finance and administration		336,515	300,575	300,575	(34,374)	75,598	100,192	(24,594)	-25%	300,575
Internal audit		5,474	6,689	6,689	449	1,914	2,230	(315)	-14%	6,689
<i>Community and public safety</i>		119,898	136,383	136,383	12,736	40,438	45,461	(5,023)	-11%	136,383
Community and social services		29,315	37,776	37,776	2,304	9,576	12,592	(3,016)	-24%	37,776
Sport and recreation		52,405	51,519	51,519	4,115	15,941	17,173	(1,232)	-7%	51,519
Public safety		38,177	47,088	47,088	6,317	14,921	15,696	(775)	-5%	47,088
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63,245	105,492	105,492	8,111	31,566	35,164	(3,599)	-10%	105,492
Planning and development		25,178	53,139	53,139	2,215	8,064	17,713	(9,649)	-54%	53,139
Road transport		38,067	52,353	52,353	5,896	23,502	17,451	6,051	35%	52,353
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		586,154	676,326	676,326	27,712	113,706	225,442	(111,736)	-50%	676,326
Energy sources		52,928	56,697	56,697	4,171	18,827	18,899	(72)	0%	56,697
Water management		448,068	494,039	494,039	18,669	75,435	164,680	(89,245)	-54%	494,039
Waste water management		28,747	40,918	40,918	1,326	5,226	13,639	(8,413)	-62%	40,918
Waste management		56,411	84,671	84,671	3,546	14,218	28,224	(14,006)	-50%	84,671
<i>Other</i>		3,235	3,468	3,468	254	1,045	1,156	(111)	-10%	3,468
Total Expenditure - Functional	3	1,230,428	1,346,201	1,346,201	22,660	294,993	448,735	(153,742)	-34%	1,346,201
Surplus/ (Deficit) for the year		52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	-14.75406	(37,623)

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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) - M04 October

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	1									
Vote 01 - Municipal Council		1,577	23,856	23,856	-	343	7,952	(7,609)	-95.7%	23,856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,217	543,699	543,699	21,031	341,983	181,233	160,750	88.7%	543,699
Vote 04 - Corporate Services		643	500	500	181	224	167	57	34.1%	500
Vote 05 - Community Services		28,117	119,608	119,608	1,205	4,978	39,869	(34,892)	-87.5%	119,608
Vote 06 - Planning & Development		264	120	120	17	36	40	(4)	-9.1%	120
Vote 07 - Infrastructure & Technical Services		434,062	620,796	620,796	28,373	119,933	206,932	(86,999)	-42.0%	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	50,806	467,496	436,193	31,303	7.2%	1,308,579
Expenditure by Vote	1									
Vote 01 - Municipal Council		92,542	98,023	98,023	6,200	26,711	32,674	(5,963)	-18.2%	98,023
Vote 02 - Office Of The Accounting Officer		34,109	32,182	32,182	2,457	7,778	10,728	(2,949)	-27.5%	32,182
Vote 03 - Budget And Treasury Office		226,212	143,641	143,641	(42,720)	36,759	47,880	(11,121)	-23.2%	143,641
Vote 04 - Corporate Services		84,751	114,618	114,618	10,133	31,441	38,206	(6,765)	-17.7%	114,618
Vote 05 - Community Services		187,747	232,803	232,803	13,698	58,263	77,601	(19,339)	-24.9%	232,803
Vote 06 - Planning & Development		25,335	47,688	47,688	2,201	8,131	15,896	(7,765)	-48.8%	47,688
Vote 07 - Infrastructure & Technical Services		579,733	677,247	677,247	30,691	125,910	225,749	(99,839)	-44.2%	677,247
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,230,428	1,346,201	1,346,201	22,660	294,993	448,735	(153,742)	-34.3%	1,346,201
Surplus/ (Deficit) for the year	2	52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	-1475.4%	(37,623)

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

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

2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	13,895	59,972	65,747	(5,776)	-9%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	353	1,445	1,701	(256)	-15%	5,103
Service charges - Waste management		12,864	11,189	11,189	1,116	4,445	3,730	715	19%	11,189
Sale of Goods and Rendering of Services		793	547	547	25	253	182	70	39%	547
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49,267	41,304	41,304	4,612	18,677	13,768	4,908	36%	41,304
Interest from Current and Non Current Assets		13,500	12,500	12,500	759	6,094	4,167	1,927	46%	12,500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	-	2	39	(37)	-94%	118
Licence and permits		3,128	1,500	1,500	84	364	500	(136)	-27%	1,500
Operational Revenue		2,058	1,925	1,925	542	758	642	117	18%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	13,854	55,588	48,229	7,359	15%	144,686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,759	1,800	1,800	-	-	600	(600)	-100%	1,800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584,689	611,662	611,662	-	252,385	203,887	48,498	24%	611,662
Interest		35,103	31,498	31,498	1,442	10,465	10,499	(34)	0%	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	36,681	410,446	353,691	56,755	16%	1,061,075
Expenditure By Type										
Employee related costs		322,761	396,070	396,070	25,502	104,927	132,024	(27,097)	-21%	396,070
Remuneration of councillors		26,872	31,802	31,802	1,912	7,920	10,601	(2,680)	-25%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	3,457	16,025	14,000	2,025	14%	42,000
Inventory consumed		168,683	197,755	197,755	6,315	8,532	65,918	(57,386)	-87%	197,755
Debt impairment		302,703	194,642	194,642	-	-	64,881	(64,881)	-100%	194,642
Depreciation and amortisation		121,308	162,638	162,638	14,520	57,913	54,213	3,700	7%	162,638
Interest		6,434	2,252	2,252	850	850	751	99	13%	2,252
Contracted services		145,069	205,880	205,880	22,202	59,911	68,627	(8,715)	-13%	205,880
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8,010	-	-	(56,120)	13,532	-	13,532	#DIV/0!	-
Operational costs		81,826	113,163	113,163	4,023	25,382	37,721	(12,339)	-33%	113,163
Losses on Disposal of Assets		4,852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	-	-	-	-	-	-
Total Expenditure		1,230,428	1,346,201	1,346,201	22,660	294,993	448,735	(153,742)	-34%	1,346,201
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(179,855)	(285,127)	(285,127)	14,021	115,453	(95,043)	210,496	(0)	(285,127)
Transfers and subsidies - capital (in-kind)		232,306	247,504	247,504	14,125	57,050	82,501	(25,451)	(0)	247,504
Surplus/(Deficit) after capital transfers & contributions		52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	(0)	(37,623)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	(0)	(37,623)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	(0)	(37,623)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52,451	(37,623)	(37,623)	28,146	172,503	(12,542)	185,045	(0)	(37,623)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2024

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

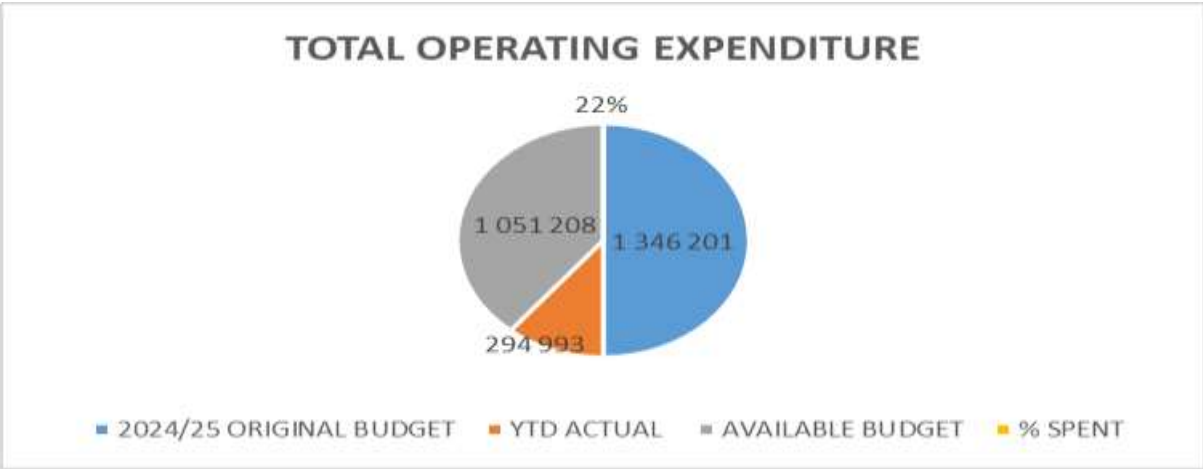


- The budgeted operating revenue for the 2024/2025 financial year amounts to R1,061 billion.
- Total year operating revenue for the reporting period amount to R410.4 million or 39% when compared to the appropriated budget.
- Operating revenue comprises of own revenue and grants at 39% and 61% respectively. The municipality depends on government grants to fund its operations.
- Total own revenue generated as at the reporting period amount to R158 million. Own revenue is mainly derived from property rates and service charges which contributed R121 million or 77% of the total own revenue generated for the reported period.
- Interest earned on outstanding debtors amount to R29 million or 18% of the own revenue generated as at 31 October 2024. 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
STATEMENT OCTOBER 2024**

Operating Expenditure

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



(a) Operating expenditure incurred for the reporting period amount to R294.9 million, translating to 22% against the operating expenditure budget.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2024

2.5 Table C5: Capital Expenditure by Vote

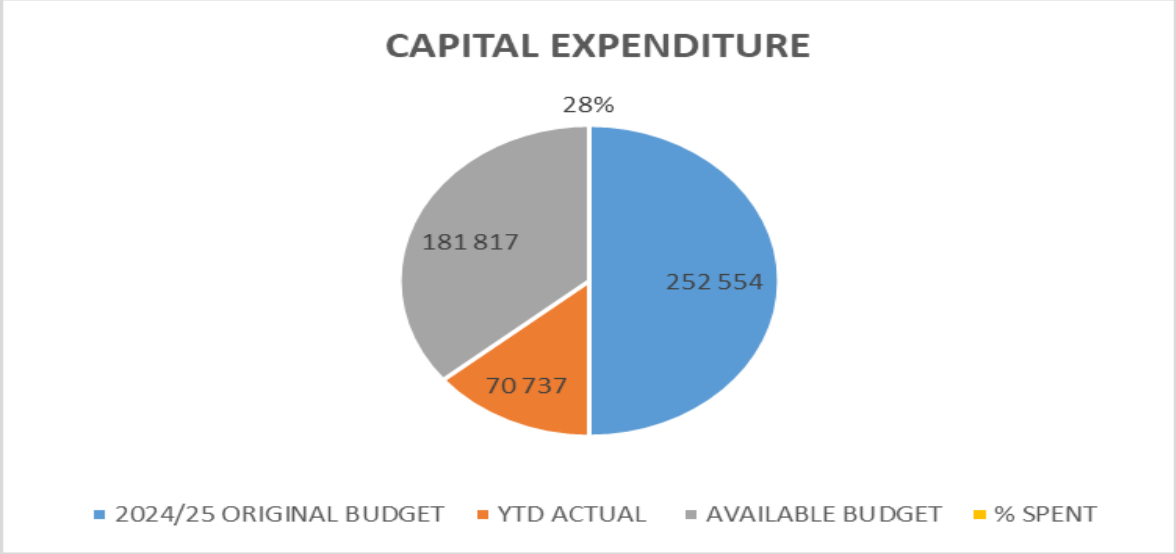
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	678	833	(155)	-19%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	-	122	850	(728)	-86%	2,550
Vote 05 - Community Services		497	11,364	11,364	-	-	3,788	(3,788)	-100%	11,364
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	236,140	23,511	60,837	78,713	(17,876)	-23%	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	26,404	252,554	252,554	24,189	61,637	84,185	(22,547)	-27%	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		26,404	252,554	252,554	24,189	61,637	84,185	(22,547)	-27%	252,554
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	678	800	1,683	(883)	-52%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	678	800	1,683	(883)	-52%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,493	9,400	9,400	-	-	3,133	(3,133)	-100%	9,400
Community and social services		1,438	9,400	9,400	-	-	3,133	(3,133)	-100%	9,400
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		246	51,275	51,275	5,577	15,733	17,092	(1,359)	-8%	51,275
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51,275	51,275	5,577	15,733	17,092	(1,359)	-8%	51,275
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24,478	186,829	186,829	17,934	45,104	62,276	(17,172)	-28%	186,829
Energy sources		-	5,000	5,000	-	-	1,667	(1,667)	-100%	5,000
Water management		25,474	167,865	167,865	15,742	40,160	55,955	(15,795)	-28%	167,865
Waste water management		-	12,000	12,000	2,193	4,944	4,000	944	24%	12,000
Waste management		(996)	1,964	1,964	-	-	655	(655)	-100%	1,964
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26,404	252,554	252,554	24,189	61,637	84,185	(22,547)	-27%	252,554
Funded by:										
National Government		24,725	247,504	247,504	23,511	60,837	82,501	(21,664)	-26%	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		24,725	247,504	247,504	23,511	60,837	82,501	(21,664)	-26%	247,504
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,679	5,050	5,050	678	800	1,683	(883)	-52%	5,050
Total Capital Funding		26,404	252,554	252,554	24,189	61,637	84,185	(22,547)	-27%	252,554

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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. Total expenditure incurred as at October amount to R61.6 million, VAT exclusive. (VAT inclusive amount – R70.7 million). Capital spending to date accounts for 28% 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 OCTOBER 2024**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M04 October

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		2,091,509	38,450	38,450	56,765	38,450
Trade and other receivables from exchange transactions		102,865	82,503	82,503	188,041	82,503
Receivables from non-exchange transactions		80,918	112,848	112,848	133,680	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	22,945	17,370
VAT		146,887	26,122	26,122	140,709	26,122
Other current assets		24,353	2,049	2,049	25,248	2,049
Total current assets		2,468,003	279,341	279,341	567,388	279,341
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	3,102,389	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	12,090	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	3,266,791	3,849,191
TOTAL ASSETS		5,731,070	4,128,532	4,128,532	3,834,179	4,128,532
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		3,605	14,372	14,372	3,572	14,372
Consumer deposits		755	600	600	756	600
Trade and other payables from exchange transactions		215,217	204,741	204,741	143,575	204,741
Trade and other payables from non-exchange transactions		3,305	-	-	49,884	-
Provision		58,317	3,861	3,861	56,584	3,861
VAT		131,049	-	-	141,006	-
Other current liabilities		-	-	-	-	-
Total current liabilities		412,248	223,573	223,573	395,376	223,573
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	18,345	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	55,809	62,505
TOTAL LIABILITIES		472,657	286,079	286,079	451,185	286,079
NET ASSETS	2	5,258,413	3,842,453	3,842,453	3,382,994	3,842,453
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,275,387	3,940,176	3,940,176	3,383,029	3,940,176
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,275,387	3,940,176	3,940,176	3,383,029	3,940,176

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

The municipality closed the month with a favourable cash balance of R56.7 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 - M04 October

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	75,237	75,237	912	12,204	25,079	(12,875)	-51%	75,237
Service charges		93,693	88,506	88,506	4,209	8,265	29,502	(21,237)	-72%	88,506
Other revenue		425,826	4,810	4,810	92,011	(115,725)	1,603	(117,328)	-7318%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	-	253,369	203,887	49,482	24%	611,662
Transfers and Subsidies - Capital		232,508	247,504	247,504	-	88,520	82,501	6,019	7%	247,504
Interest		13,045	34,341	34,341	1,878	9,623	11,447	(1,824)	-16%	34,341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76,091	(989,222)	(989,222)	(62,433)	95,738	(329,741)	(425,479)	129%	(989,222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,515	72,838	72,838	36,578	351,994	24,279	(327,715)	-1350%	72,838
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)	(24,189)	(61,637)	(84,185)	(22,547)	27%	(252,554)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	(252,554)	(252,554)	(24,189)	(61,637)	(84,185)	(22,547)	27%	(252,554)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	(4,600)	(4,600)	-	(4,600)	#DIV/0!	-
Borrowing long term/refinancing		(84)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(5,246)	(14,372)	(14,372)	-	(33)	(4,791)	(4,758)	99%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,330)	(14,372)	(14,372)	(4,600)	(4,633)	(4,791)	(158)	3%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1,467,709	(194,088)	(194,088)	7,789	285,725	(64,696)			(194,088)
Cash/cash equivalents at month/year end:		(38,855)	(16,937)	(16,937)	321,522	43,587	(16,937)			43,587
		1,428,854	(211,025)	(211,025)	329,312	329,312	(81,633)			(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 OCTOBER 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 - M04 October

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%	5.2%	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%	6.4%	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	598.7%	124.9%	124.9%	143.5%	124.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		507.3%	17.2%	17.2%	14.4%	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		19.8%	18.6%	18.6%	84.5%	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%	25.6%	37.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.1%	8.9%	9.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.5%	3.7%	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 OCTOBER 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 - M04 October

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	53,307	20,326	19,367	17,643	19,005	19,012	100,054	523,291	772,006	679,006	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	99,810	15,068	11,524	10,672	7,663	6,211	37,226	283,493	471,668	345,266	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	792	356	372	351	627	362	2,175	6,908	11,943	10,424	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,758	1,253	1,260	1,176	1,166	1,175	7,065	24,441	40,293	35,023	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15,285	7,654	7,468	7,315	7,241	7,109	41,083	197,153	290,308	259,901	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	478	144	112	195	129	129	1,042	27,267	29,497	28,763	-	-
Total By Income Source	2000	172,430	44,802	40,103	37,353	35,832	33,997	188,646	1,062,554	1,615,717	1,358,382	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	102,277	10,940	9,372	8,202	6,719	6,821	37,077	167,275	348,683	226,093	-	-
Commercial	2300	28,647	13,865	14,584	13,196	11,395	9,767	44,111	302,751	438,316	381,220	-	-
Households	2400	41,300	19,904	16,085	15,815	17,640	17,331	106,719	588,880	823,673	746,384	-	-
Other	2500	206	93	61	141	78	79	738	3,648	5,044	4,685	-	-
Total By Customer Group	2600	172,430	44,802	40,103	37,353	35,832	33,997	188,646	1,062,554	1,615,717	1,358,382	-	-

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 R1.615 billion. Of the total balance, 84% of the debt is older than 90 days, rendering it difficult to be collect. The debtors book has increased by 6% when compared to the preceding month.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	14,827	-	-	14,827	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	204	-	-	-	143	-	-	-	-	347	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	204	-	-	-	143	-	14,827	-	-	15,174	-

The creditors balance for October 2024 amount to R15.1 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.

Section 6 - Investment Portfolio Analysis

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2024

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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 31/10/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	25,870.56	0.00	150,000,000.00	2,132,927.46	131,000,000.00	21,158,798.02
2062250801	12 MONTHS CEEDED ESCOM	458,112.66		0.00	0.00		502,452.95
228810957(004)	CALL - MIG STANDARD BANK	1,473,300.88	0.00	68,520,000.00	1,334,433.60	53,021,515.00	18,306,219.48
228810957(003)	CALL WSIG GRANT	25,304,937.91		20,000,000.00	881,651.56	36,058,407.00	10,128,182.47
228810957(001)	CALL FLEET	379,916.59	0.00	0.00	12,475.72	0.00	392,392.31
BALANCE		27,642,138.60		238,520,000.00	4,361,488.34	220,079,922.00	50,488,045.23

The investment reported as at 31 October 2024 amount to R50.4 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 OCTOBER 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 - M04 October

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	-	252,229	203,469	48,760	24.0%	610,408
Energy Efficiency and Demand Side Management Grant		1,000	-	-	-	-	-	-	-	-
Equitable Share		566,087	600,070	600,070	-	250,029	200,023	50,006	25.0%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	-	343	453	(110)	-24.3%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	-	390	667	(276)	-41.5%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,400	6,979	6,979	-	1,467	2,326	(860)	-37.0%	6,979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,139	1,254	1,254	-	156	418	(262)	-62.7%	1,254
Capacity Building and Other Grants		1,139	1,254	1,254	-	156	418	(262)	-62.7%	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	203,887	48,498	23.8%	611,662
Capital Transfers and Grants										
National Government:		232,306	247,504	247,504	14,125	57,050	82,501	(25,451)	-30.8%	247,504
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162,524	167,504	167,504	-	39,761	55,835	(16,074)	-28.8%	167,504
Water Services Infrastructure Grant		69,782	80,000	80,000	14,125	17,289	26,667	(9,377)	-35.2%	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	14,125	57,050	82,501	(25,451)	-30.8%	247,504
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	859,166	14,125	309,435	286,389	23,046	8.0%	859,166

The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- a) Allocation and grant receipts and expenditure against each allocation or grant; and
- b) Any change in allocations and a result.
 - i. An adjustments of the national, provincial government, district, Local municipalities and
 - ii. Changes in grants from other providers

The following grants were received to date;

- Equitable Shares – R250 million
- WSIG – R20 million
- MIG – R68.5 million
- FMG – R2 million
- EPWP – R340 000
- LIBRARY – R1 million

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

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 - M04 October

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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		582,111	610,408	610,408	42,725	140,097	203,470	(63,373)	-31.1%	610,408
Energy Efficiency and Demand Side Management Grant		1,300	-	-	-	-	-	-	-	-
Equitable Share		571,537	600,070	600,070	42,109	137,309	200,024	(62,715)	-31.4%	600,070
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	162	505	453	52	11.4%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	65	437	667	(230)	-34.5%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,785	6,979	6,979	389	1,846	2,326	(480)	-20.6%	6,979
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		582,111	610,408	610,408	42,725	140,097	203,470	(63,373)	-31.1%	610,408
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		24,725	247,504	247,504	23,511	60,837	82,501	(21,664)	-26.3%	247,504
Municipal Infrastructure Grant		11,491	167,504	167,504	19,304	53,878	55,835	(1,956)	-3.5%	167,504
Water Services Infrastructure Grant		13,233	80,000	80,000	4,207	6,959	26,667	(19,708)	-73.9%	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	23,511	60,837	82,501	(21,664)	-26.3%	247,504
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,835	857,912	857,912	66,236	200,934	285,971	(85,038)	-29.7%	857,912

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

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 - M04 October

Year and Council	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	7,331	7,723	(392)	-5%	23,168
Pension and UIF Contributions		-	3,362	3,362	(201)	(603)	1,121	(1,723)	-154%	3,362
Medical Aid Contributions		-	311	311	(71)	(212)	104	(316)	-304%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,126	3,329	3,329	267	1,067	1,110	(43)	-4%	3,329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,099	1,631	1,631	84	337	544	(206)	-38%	1,631
Sub Total - Councillors		26,872	31,802	31,802	1,912	7,920	10,601	(2,680)	-25%	31,802
% increase	4		18.3%	18.3%						18.3%
Senior Managers										
Basic Salaries and Wages	3	3,967	10,125	10,125	446	1,536	3,375	(1,839)	-54%	10,125
Pension and UIF Contributions		118	1,016	1,016	11	44	339	(295)	-87%	1,016
Medical Aid Contributions		-	101	101	-	-	34	(34)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	-	-	242	(242)	-100%	725
Motor Vehicle Allowance		403	1,172	1,172	45	180	391	(210)	-54%	1,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Sub Total - Senior Managers		4,606	13,140	13,140	503	1,760	4,380	(2,620)	-60%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204,435	253,803	253,803	17,663	71,668	84,601	(12,933)	-15%	253,803
Pension and UIF Contributions		41,465	51,413	51,413	3,319	13,366	17,138	(3,772)	-22%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,420	5,747	9,614	(3,867)	-40%	28,843
Overtime		20,182	19,075	19,075	1,449	5,436	6,358	(922)	-15%	19,075
Performance Bonus		16,120	23,822	23,822	634	4,549	7,941	(3,392)	-43%	23,822
Motor Vehicle Allowance		1,305	498	498	53	275	166	109	66%	498
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	69	269	241	28	12%	724
Other benefits and allowances		4,148	4,732	4,732	306	1,323	1,577	(255)	-16%	4,732
Payments in lieu of leave		4,059	-	-	-	-	-	-	-	-
Long service awards		7,720	-	-	-	-	-	-	-	-
Acting and post related allowances In kind benefits		1,249	20	20	87	533	7	526	7977%	20
Sub Total - Other Municipal Staff		318,155	382,930	382,930	24,999	103,167	127,644	(24,477)	-19%	382,930
% increase	4		20.4%	20.4%						20.4%
Total Parent Municipality		349,633	427,872	427,872	27,414	112,847	142,625	(29,777)	-21%	427,872
			22.4%	22.4%						22.4%
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		349,633	427,872	427,872	27,414	112,847	142,625	(29,777)	-21%	427,872
% increase	4		22.4%	22.4%						22.4%
TOTAL MANAGERS AND STAFF		322,761	396,070	396,070	25,502	104,927	132,024	(27,097)	-21%	396,070

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

The disclosure on councillor and board members allowances and employee benefits must include a comparison of actual

Expenditure and budgeted expenditure on -

- (a) Councillor allowances
- (b) Board member allowances; and
- (c) Employee benefits

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousands	1																
Cash Receipts By Source																	
Property rates		5,911	1,332	4,049	912	6,270	6,270	6,270	6,270	6,270	6,270	6,270	19,145	75,237	76,816	82,237	
Service charges - Electricity revenue																	
Service charges - Water revenue		618	1,589	1,291	4,012	6,908	6,908	6,908	6,908	6,908	6,908	6,908	27,030	82,896	86,709	90,611	
Service charges - Waste Water Management		21	308	135	167	179	179	179	179	179	179	179	262	2,143	2,242	2,343	
Service charges - Waste Mangement		23	23	48	30	289	289	289	289	289	289	289	1,320	3,467	3,626	3,789	
Rental of facilities and equipment		-	-	2	-	10	10	10	10	10	10	10	47	118	123	129	
Interest earned - external investments		910	3,102	1,323	759	1,042	1,042	1,042	1,042	1,042	1,042	1,042	(885)	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	1,820	5,571	21,841	22,845	23,874	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		30	8	597	(364)	167	167	167	167	167	167	167	562	2,000	2,094	-	
Licences and permits		92	105	83	84	125	125	125	125	125	125	125	261	1,500	1,569	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	50,972	1,490	611,662	623,364	620,041	
Other revenue		(319,689)	12,479	98,557	92,291	99	99	99	99	99	99	99	116,860	1,192	1,245	3,489	
Cash Receipts by Source		(61,419)	22,902	107,242	99,011	67,880	67,880	67,880	67,880	67,880	67,880	67,880	171,662	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	14,607	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		-	-	-	(4,600)	-	-	-	-	-	-	-	4,600	-	-	-	
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	22,902	107,242	94,411	88,505	88,505	88,505	88,505	88,505	88,505	88,505	190,868	1,062,059	1,095,324	1,121,661	
Cash Payments by Type																	
Employee related costs		150	(3,979)	4,590	495	33,006	33,006	33,006	33,006	33,006	33,006	33,006	163,773	396,070	412,778	431,434	
Remuneration of councillors		(79)	(1)	899	445	2,650	2,650	2,650	2,650	2,650	2,650	2,650	11,986	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	17,116	42,000	43,932	45,909	
Acquisitions - water & other inventory		31,034	-	20,948	5,656	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,571	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	28,837	28,837	28,837	28,837	28,837	28,837	28,837	304,155	346,050	358,847	365,794	
Cash Payments by Type		(266,753)	16,465	88,430	62,433	82,435	82,435	82,435	82,435	82,435	82,435	82,435	511,601	989,222	1,030,097	1,067,352	
Other Cash Flows/Payments by Type																	
Capital assets		8,901	5,461	23,087	24,189	21,046	21,046	21,046	21,046	21,046	21,046	21,046	43,594	252,554	266,897	285,365	
Repayment of borrowing		16	16	-	-	1,198	1,198	1,198	1,198	1,198	1,198	1,198	5,956	14,372	6,571	6,692	
Other Cash Flows/Payments		1,960	748	980	-	-	-	-	-	-	-	-	(3,687)	-	-	-	
Total Cash Payments by Type		(255,877)	22,691	112,496	86,622	104,679	104,679	104,679	104,679	104,679	104,679	104,679	557,463	1,256,148	1,303,565	1,359,410	
NET INCREASE/(DECREASE) IN CASH HELD		282,978	211	(5,254)	7,789	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(366,995)	(194,088)	(208,241)	(237,749)	
Cash/cash equivalents at the monthly/year beginning:		43,587	326,565	326,776	321,522	329,312	313,138	296,964	280,789	264,615	248,441	232,267	216,093	43,587	(150,501)	(358,742)	
Cash/cash equivalents at the monthly/year end:		326,565	326,776	321,522	329,312	313,138	296,964	280,789	264,615	248,441	232,267	216,093	(150,501)	(150,501)	(358,742)	(596,491)	

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2024

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Interest on investment (R5.3 Million)	-157%	Over collection on interest from the banks	Budget will be increased should the trend continue
	Transfer and subsidies (R252 Million)	-8%	Transfer of equitable shares	Corrections will be done during adj budget - align with payment schedule
2	Expenditure By Type			
	Irrecoverable debt		reversal of 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			

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

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	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	–	–	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	61,637					

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 OCTOBER 2024**

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04

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		24,478	172,020	172,020	12,627	41,264	57,340	16,076	28.0%	172,020
Storm water Infrastructure		-	11,191	11,191	408	3,615	3,730	115	3.1%	11,191
<i>Drainage Collection</i>		-	11,191	11,191	408	3,615	3,730	115	3.1%	11,191
Electrical Infrastructure		-	5,000	5,000	-	-	1,667	1,667	100.0%	5,000
<i>LV Networks</i>		-	5,000	5,000	-	-	1,667	1,667	100.0%	5,000
<i>Capital Spares</i>								-		
Water Supply Infrastructure		25,474	144,865	144,865	10,027	32,704	48,288	15,584	32.3%	144,865
<i>Water Treatment Works</i>		-	20,382	20,382	3,087	9,015	6,794	(2,221)	-32.7%	20,382
<i>Bulk Mains</i>		11,074	7,000	7,000	-	-	2,333	2,333	100.0%	7,000
<i>Distribution</i>		14,400	115,483	115,483	6,940	23,689	38,494	14,805	38.5%	115,483
<i>Distribution Points</i>		-	2,000	2,000	-	-	667	667	100.0%	2,000
Sanitation Infrastructure		-	9,000	9,000	2,193	4,944	3,000	(1,944)	-64.8%	9,000
<i>Pump Station</i>		-	3,000	3,000	-	-	1,000	1,000	100.0%	3,000
<i>Reticulation</i>		-	1,667	1,667	722	1,615	556	(1,059)	-190.7%	1,667
<i>Waste Water Treatment Works</i>		-	2,667	2,667	702	1,676	889	(787)	-88.5%	2,667
<i>Outfall Sewers</i>								-		
<i>Toilet Facilities</i>		-	1,667	1,667	769	1,654	556	(1,098)	-197.6%	1,667
<i>Capital Spares</i>								-		
Solid Waste Infrastructure		(996)	1,964	1,964	-	-	655	655	100.0%	1,964
<i>Landfill Sites</i>		(996)	1,964	1,964	-	-	655	655	100.0%	1,964
Community Assets		-	-	-	-	-	-	-		-
Furniture and Office Equipment		187	3,000	3,000	678	678	1,000	322	32.2%	3,000
Furniture and Office Equipment		187	3,000	3,000	678	678	1,000	322	32.2%	3,000
Machinery and Equipment		55	50	50	-	-	17	17	100.0%	50
Machinery and Equipment		55	50	50	-	-	17	17	100.0%	50
<i>Mature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
<i>Immature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital	1	24,720	175,070	175,070	13,305	41,942	58,357	16,415	28.1%	175,070

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

10.2.2 Supporting Table SC13b

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

Description	Ref	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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	23,000	23,000	5,714	7,456	7,667	211	2.8%	23,000
Water Supply Infrastructure		-	23,000	23,000	5,714	7,456	7,667	211	2.8%	23,000
Dams and Weirs								-		
Boreholes		-	23,000	23,000	5,714	7,456	7,667	211	2.8%	23,000
Community Assets		1,438	-	-	-	-	-	-		-
Community Facilities		1,438	-	-	-	-	-	-		-
Testing Stations		1,438	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	2,000	2,000	-	122	667	545	81.7%	2,000
Servitudes								-		
Licences and Rights		-	2,000	2,000	-	122	667	545	81.7%	2,000
Computer Software and A		-	2,000	2,000	-	122	667	545	81.7%	2,000
Zoo's, Marine and Non-biol		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital	1	1,438	27,400	27,400	5,714	7,578	9,133	1,556	17.0%	27,400

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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	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	12,469	29,369	24,886	(4,484)	-18.0%	74,657
Roads Infrastructure		1,304	5,300	5,300	-	-	1,767	1,767	100.0%	5,300
Roads		1,169	5,000	5,000	-	-	1,667	1,667	100.0%	5,000
Road Furniture		136	300	300	-	-	100	100	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	33	33	100.0%	100
LV Networks		2,132	100	100	-	-	33	33	100.0%	100
Water Supply Infrastructure		975	44,000	44,000	11,009	24,982	14,667	(10,315)	-70.3%	44,000
Reservoirs		975	-	-	-	-	-	-	-	-
Water Treatment Works		-	44,000	44,000	11,009	24,982	14,667	(10,315)	-70.3%	44,000
Sanitation Infrastructure		-	11,500	11,500	-	-	3,833	3,833	100.0%	11,500
Waste Water Treatment Works		-	11,500	11,500	-	-	3,833	3,833	100.0%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	1,460	4,388	4,586	198	4.3%	13,757
Landfill Sites		16,714	13,757	13,757	1,460	4,388	4,586	198	4.3%	13,757
Community Assets		1	250	250	-	-	83	83	100.0%	250
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1	250	250	-	-	83	83	100.0%	250
Outdoor Facilities		1	250	250	-	-	83	83	100.0%	250
Heritage assets		-	-	-	-	-	-	-	-	-
Other assets		3,420	5,886	5,886	222	1,053	1,962	910	46.4%	5,886
Operational Buildings		3,420	5,886	5,886	222	1,053	1,962	910	46.4%	5,886
Municipal Offices		3,420	5,886	5,886	222	1,053	1,962	910	46.4%	5,886
Intangible Assets		4,312	7,500	7,500	1,890	5,353	2,500	(2,853)	-114.1%	7,500
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		4,312	7,500	7,500	1,890	5,353	2,500	(2,853)	-114.1%	7,500
Computer Software and Applications		4,312	7,500	7,500	1,890	5,353	2,500	(2,853)	-114.1%	7,500
Computer Equipment		22	50	50	2	2	17	15	88.3%	50
Transport Assets		24,183	8,550	8,550	32	577	2,850	2,273	79.7%	8,550
Transport Assets		24,183	8,550	8,550	32	577	2,850	2,273	79.7%	8,550
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs	1	53,063	96,894	96,894	14,616	36,354	32,298	(4,056)	-12.6%	96,894

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

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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	44,391	40,674	(3,717)	-9.1%	122,023
Roads Infrastructure		20,009	39,337	39,337	4,445	17,782	13,112	(4,669)	-35.6%	39,337
Roads		20,009	39,337	39,337	4,445	17,782	13,112	(4,669)	-35.6%	39,337
Storm water Infrastructure		5,226	5,306	5,306	449	1,796	1,769	(27)	-1.5%	5,306
Drainage Collection		5,226	5,306	5,306	449	1,796	1,769	(27)	-1.5%	5,306
Electrical Infrastructure		3,560	4,412	4,412	322	1,288	1,471	182	12.4%	4,412
Power Plants		3,560	4,412	4,412	322	1,288	1,471	182	12.4%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	22,520	22,837	317	1.4%	68,512
Distribution		54,628	68,512	68,512	5,630	22,520	22,837	317	1.4%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	770	1,135	365	32.1%	3,406
Waste Water Treatment Works		1,989	3,406	3,406	193	770	1,135	365	32.1%	3,406
Solid Waste Infrastructure		764	1,051	1,051	59	235	350	115	32.9%	1,051
Landfill Sites		764	1,051	1,051	59	235	350	115	32.9%	1,051
Community Assets		17,714	18,147	18,147	1,874	7,494	6,049	(1,445)	-23.9%	18,147
Community Facilities		17,714	18,147	18,147	1,874	7,494	6,049	(1,445)	-23.9%	18,147
Halls		15,146	16,209	16,209	1,574	6,295	5,403	(892)	-16.5%	16,209
Centres		2,568	1,938	1,938	300	1,200	646	(554)	-85.7%	1,938
Other assets		6,159	7,499	7,499	628	2,512	2,500	(12)	-0.5%	7,499
Operational Buildings		6,159	7,499	7,499	628	2,512	2,500	(12)	-0.5%	7,499
Municipal Offices		6,159	7,499	7,499	628	2,512	2,500	(12)	-0.5%	7,499
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,597	6,268	6,268	170	510	2,089	1,579	75.6%	6,268
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,597	6,268	6,268	170	510	2,089	1,579	75.6%	6,268
Computer Software and Applications		2,597	6,268	6,268	170	510	2,089	1,579	75.6%	6,268
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2,504	5,432	5,432	233	931	1,811	880	48.6%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	931	1,811	880	48.6%	5,432
Machinery and Equipment		242	410	410	20	81	137	56	40.8%	410
Machinery and Equipment		242	410	410	20	81	137	56	40.8%	410
Transport Assets		5,917	2,859	2,859	498	1,994	953	(1,041)	-109.2%	2,859
Transport Assets		5,917	2,859	2,859	498	1,994	953	(1,041)	-109.2%	2,859
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	121,308	162,638	162,638	14,520	57,913	54,213	(3,700)	-6.8%	162,638

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2024

10.2.5 Supporting Table SC13e

NW375 Moses Kotane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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		246	43,084	43,084	4,301	6,949	10,771	3,822	35.5%	43,084
Roads Infrastructure		246	40,084	40,084	4,301	6,949	10,021	3,072	30.7%	40,084
Sanitation Infrastructure		-	3,000	3,000	-	-	750	750	100.0%	3,000
<i>Pump Station</i>										
<i>Reticulation</i>		-	3,000	3,000	-	-	750	750	100.0%	3,000
Community Assets		-	7,000	7,000	-	-	1,750	1,750	100.0%	7,000
Community Facilities		-	7,000	7,000	-	-	1,750	1,750	100.0%	7,000
<i>Cemeteries/Crematoria</i>		-	7,000	7,000	-	-	1,750	1,750	100.0%	7,000
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on upgrading of existing assets	1	246	50,084	50,084	4,301	6,949	12,521	5,572	44.5%	50,084