

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

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Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 30 SEPTEMBER 2024				
(R'000)	2024/2025 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 061 075	373 765	1 078 189	35%
TOTAL EXPENDITURE	1 346 201	272 333	1 223 863	20%
CAPITAL EXPENDITURE	252 554	43 047	190 420	17%

Operating revenue generated for the reporting period amount to R373.7 million which translate to 35% against the budgeted amount. Operating expenditure for the same period amount to R272.3 million or 20% of the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R43 million or 17% 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.

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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 SEPTEMBER 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 - M03 September

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	13,901	41,734	36,171	5,562	15%	144,686
Service charges	207,969	213,534	213,534	17,792	50,496	53,384	(2,887)	-5%	213,534
Investment revenue	13,500	12,500	12,500	1,323	5,335	3,125	2,210	71%	12,500
Transfers and subsidies - Operational	584,689	611,662	611,662	2,356	252,385	152,915	99,469	0	611,662
Other own revenue	94,143	78,693	78,693	7,827	23,815	19,673	4,142	21%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,061,075	43,198	373,765	265,269	108,497	41%	1,061,075
Employee costs	322,761	396,070	396,070	27,768	79,425	99,018	(19,593)	-20%	396,070
Remuneration of Councillors	26,872	31,802	31,802	1,912	6,008	7,950	(1,942)	-24%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	43,393	40,660	2,733	7%	162,638
Interest	6,434	2,252	2,252	-	-	563	(563)	-100%	2,252
Inventory consumed and bulk purchases	210,589	239,755	239,755	4,526	14,786	59,939	(45,153)	-75%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	513,684	99,453	128,721	128,421	300	0%	513,684
Total Expenditure	1,230,428	1,346,201	1,346,201	148,180	272,333	336,551	(64,218)	-19%	1,346,201
Surplus/(Deficit)	(179,855)	(285,127)	(285,127)	(104,981)	101,432	(71,282)	172,715	-242%	(285,127)
Transfers and subsidies - capital (monetary)	232,306	247,504	247,504	42,925	42,925	61,876	##	-31%	247,504
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,451	(37,623)	(37,623)	(62,056)	144,357	(9,406)	153,764	-1635%	(37,623)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,451	(37,623)	(37,623)	(62,056)	144,357	(9,406)	153,764	-1635%	(37,623)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	252,554	23,087	37,448	63,139	(25,690)	-41%	252,554
Capital transfers recognised	24,725	247,504	247,504	22,964	37,326	61,876	(24,550)	-40%	247,504
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,050	122	122	1,263	(1,140)	-90%	5,050
Total sources of capital funds	26,404	252,554	252,554	23,087	37,448	63,139	(25,690)	-41%	252,554
Financial position									
Total current assets	2,468,003	279,341	279,341	-	546,785	-	-	-	279,341
Total non current assets	3,263,067	3,849,191	3,849,191	-	3,257,123	-	-	-	3,849,191
Total current liabilities	412,248	223,573	223,573	-	388,651	-	-	-	223,573
Total non current liabilities	60,409	62,505	62,505	-	60,409	-	-	-	62,505
Community wealth/Equity	3,275,387	3,940,176	3,940,176	-	3,354,848	-	-	-	3,940,176
Cash flows									
Net cash from (used) operating	1,497,515	72,838	72,838	17,833	315,416	18,209	(297,207)	-1632%	72,838
Net cash from (used) investing	(24,476)	(252,554)	(252,554)	(23,087)	(37,448)	(63,139)	(25,690)	41%	(252,554)
Net cash from (used) financing	(5,330)	(14,372)	(14,372)	-	(33)	(3,593)	(3,560)	99%	(14,372)
Cash/cash equivalents at the month/year end	1,428,854	(211,025)	(211,025)	321,522	321,522	(65,459)	(386,981)	591%	(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	91,015	40,408	37,644	36,138	34,298	34,824	183,077	#####	1,512,535
Creditors Age Analysis									
Total Creditors	866	21	-	14,970	-	-	-	-	15,857

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 SEPTEMBER 2024

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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									
Revenue - Functional										
<i>Governance and administration</i>		820,436	568,055	568,055	23,693	321,338	142,014	179,324	126%	568,055
Executive and council		1,577	23,856	23,856	343	343	5,964	(5,621)	-94%	23,856
Finance and administration		818,860	544,199	544,199	23,350	320,995	136,050	184,945	136%	544,199
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,253	13,954	13,954	242	445	3,488	(3,044)	-87%	13,954
Community and social services		10,365	1,254	1,254	157	162	314	(152)	-48%	1,254
Sport and recreation		1	9,400	9,400	2	2	2,350	(2,348)	-100%	9,400
Public safety		4,887	3,300	3,300	83	280	825	(545)	-66%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	58,374	13,151	13,166	14,594	(1,427)	-10%	58,374
Planning and development		5,664	7,099	7,099	1,471	1,486	1,775	(288)	-16%	7,099
Road transport		48,635	51,275	51,275	11,680	11,680	12,819	(1,139)	-9%	51,275
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		392,892	668,196	668,196	49,037	81,742	167,049	(85,307)	-51%	668,196
Energy sources		5,690	5,000	5,000	-	-	1,250	(1,250)	-100%	5,000
Water management		369,552	526,825	526,825	47,555	77,322	131,706	(54,384)	-41%	526,825
Waste water management		4,786	30,716	30,716	372	1,092	7,679	(6,588)	-86%	30,716
Waste management		12,864	105,654	105,654	1,110	3,328	26,414	(23,085)	-87%	105,654
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,282,879	1,308,579	1,308,579	86,123	416,690	327,145	89,546	27%	1,308,579
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	424,533	90,041	134,391	106,133	28,257	27%	424,533
Executive and council		115,908	117,269	117,269	9,585	22,953	29,317	(6,364)	-22%	117,269
Finance and administration		336,515	300,575	300,575	79,946	109,972	75,144	34,828	46%	300,575
Internal audit		5,474	6,689	6,689	510	1,465	1,672	(207)	-12%	6,689
<i>Community and public safety</i>		119,898	136,383	136,383	10,972	27,702	34,096	(6,394)	-19%	136,383
Community and social services		29,315	37,776	37,776	2,823	7,272	9,444	(2,172)	-23%	37,776
Sport and recreation		52,405	51,519	51,519	4,181	11,826	12,880	(1,054)	-8%	51,519
Public safety		38,177	47,088	47,088	3,968	8,604	11,772	(3,168)	-27%	47,088
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63,245	105,492	105,492	8,460	23,454	26,373	(2,919)	-11%	105,492
Planning and development		25,178	53,139	53,139	2,164	5,849	13,285	(7,436)	-56%	53,139
Road transport		38,067	52,353	52,353	6,296	17,605	13,088	4,517	35%	52,353
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		586,154	676,326	676,326	38,434	85,995	169,082	(83,087)	-49%	676,326
Energy sources		52,928	56,697	56,697	4,168	14,656	14,174	482	3%	56,697
Water management		448,068	494,039	494,039	27,155	56,766	123,510	(66,744)	-54%	494,039
Waste water management		28,747	40,918	40,918	1,411	3,901	10,230	(6,329)	-62%	40,918
Waste management		56,411	84,671	84,671	5,700	10,673	21,168	(10,495)	-50%	84,671
<i>Other</i>		3,235	3,468	3,468	274	791	867	(76)	-9%	3,468
Total Expenditure - Functional	3	1,230,428	1,346,201	1,346,201	148,180	272,333	336,551	(64,218)	-19%	1,346,201
Surplus/ (Deficit) for the year		52,451	(37,623)	(37,623)	(62,056)	144,357	(9,406)	153,764	-16.34657	(37,623)

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2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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	343	5,964	(5,621)	-94.2%	23,856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,217	543,699	543,699	23,350	320,952	135,925	185,027	136.1%	543,699
Vote 04 - Corporate Services		643	500	500	-	43	125	(82)	-65.6%	500
Vote 05 - Community Services		28,117	119,608	119,608	1,352	3,773	29,902	(26,129)	-87.4%	119,608
Vote 06 - Planning & Development		264	120	120	5	20	30	(10)	-34.3%	120
Vote 07 - Infrastructure & Technical Services		434,062	620,796	620,796	61,074	91,560	155,199	(63,639)	-41.0%	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	86,123	416,690	327,145	89,546	27.4%	1,308,579
Expenditure by Vote	1									
Vote 01 - Municipal Council		92,542	98,023	98,023	8,094	20,511	24,506	(3,994)	-16.3%	98,023
Vote 02 - Office Of The Accounting Officer		34,109	32,182	32,182	2,525	5,321	8,046	(2,725)	-33.9%	32,182
Vote 03 - Budget And Treasury Office		226,212	143,641	143,641	67,856	79,480	35,910	43,570	121.3%	143,641
Vote 04 - Corporate Services		84,751	114,618	114,618	8,864	21,308	28,655	(7,346)	-25.6%	114,618
Vote 05 - Community Services		187,747	232,803	232,803	18,711	44,564	58,201	(13,636)	-23.4%	232,803
Vote 06 - Planning & Development		25,335	47,688	47,688	2,224	5,930	11,922	(5,992)	-50.3%	47,688
Vote 07 - Infrastructure & Technical Services		579,733	677,247	677,247	39,905	95,219	169,312	(74,093)	-43.8%	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	148,180	272,333	336,551	(64,218)	-19.1%	1,346,201
Surplus/ (Deficit) for the year	2	52,451	(37,623)	(37,623)	(62,056)	144,357	(9,406)	153,764	-1634.7%	(37,623)

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

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2.5 Table C4: Financial Performance (Revenue & Expenditure)

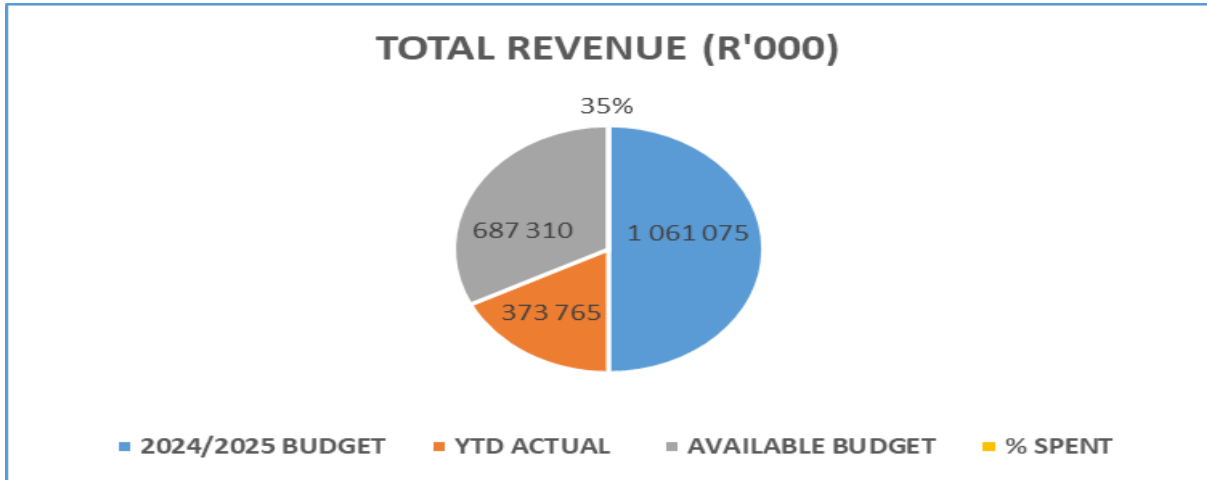
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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	16,310	46,077	49,311	(3,234)	-7%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	372	1,092	1,276	(184)	-14%	5,103
Service charges - Waste management		12,864	11,189	11,189	1,110	3,328	2,797	531	19%	11,189
Sale of Goods and Rendering of Services		793	547	547	178	228	137	91	67%	547
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49,267	41,304	41,304	4,752	14,065	10,326	3,739	36%	41,304
Interest from Current and Non Current Assets		13,500	12,500	12,500	1,323	5,335	3,125	2,210	71%	12,500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	2	2	29	(27)	-92%	118
Licence and permits		3,128	1,500	1,500	83	280	375	(95)	-25%	1,500
Operational Revenue		2,058	1,925	1,925	52	216	481	(265)	-55%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	13,901	41,734	36,171	5,562	15%	144,686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,759	1,800	1,800	-	-	450	(450)	-100%	1,800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584,689	611,662	611,662	2,356	252,385	152,915	99,469	65%	611,662
Interest		35,103	31,498	31,498	2,760	9,023	7,875	1,148	15%	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	43,198	373,765	265,269	108,497	41%	1,061,075
Expenditure By Type										
Employee related costs		322,761	396,070	396,070	27,768	79,425	99,018	(19,593)	-20%	396,070
Remuneration of councillors		26,872	31,802	31,802	1,912	6,008	7,950	(1,942)	-24%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	3,464	12,568	10,500	2,068	20%	42,000
Inventory consumed		168,683	197,755	197,755	1,061	2,217	49,439	(47,221)	-96%	197,755
Debt impairment		302,703	194,642	194,642	-	-	48,660	(48,660)	-100%	194,642
Depreciation and amortisation		121,308	162,638	162,638	14,520	43,393	40,660	2,733	7%	162,638
Interest		6,434	2,252	2,252	-	-	563	(563)	-100%	2,252
Contracted services		145,069	205,880	205,880	19,313	37,709	51,470	(13,761)	-27%	205,880
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8,010	-	-	69,581	69,653	-	69,653	#DIV/0!	-
Operational costs		81,826	113,163	113,163	10,559	21,359	28,291	(6,932)	-25%	113,163
Losses on Disposal of Assets		4,852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	-	-	-	-	-	-
Total Expenditure		1,230,428	1,346,201	1,346,201	148,180	272,333	336,551	(64,218)	-19%	1,346,201
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(179,855)	(285,127)	(285,127)	(104,981)	101,432	(71,282)	172,715	(0)	(285,127)
Transfers and subsidies - capital (in-kind)		232,306	247,504	247,504	42,925	42,925	61,876	(18,951)	(0)	247,504
Surplus/(Deficit) after capital transfers & contributions		52,451	(37,623)	(37,623)	(62,056)	144,357	(9,406)	153,764	(0)	(37,623)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		52,451	(37,623)	(37,623)	(62,056)	144,357	(9,406)	153,764	(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)	(62,056)	144,357	(9,406)	153,764	(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)	(62,056)	144,357	(9,406)	153,764	(0)	(37,623)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT SEPTEMBER 2024

Operating Revenue

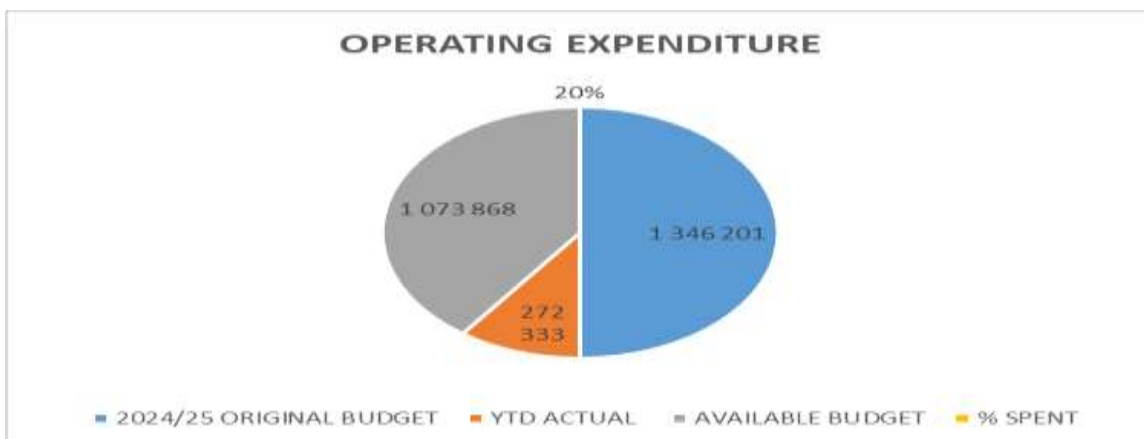
Graphical Illustration of operating revenue against the approved budget



- 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 R373.7 million or 35% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 32% and 68% respectively. The municipality depends on government grants to fund its operations.
- d) Total own revenue generated for the reporting period amount to R121.3 million. Own revenue is mainly derived from property rates and service charges which contributed R92.2 million or 76% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R23 million or 19% of the own revenue generated as at 30 September 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.

Operating Expenditure

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



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

- (a) Operating expenditure incurred for the reporting period amount to R272.3 million, translating to 20% against the operating expenditure budget.
- (b) Operating expenditure has underperformed by 5% when compared to the SDBIP target of 25% by the end of the quarter. It must however be noted that underspending occurred due to implementation of cost containment measures.
- (c) It must be noted that debt impairment have been allocated on irrecoverable debt vote, this will be rectified in October reporting month.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT SEPTEMBER 2024

2.5 Table C5: Capital Expenditure by Vote

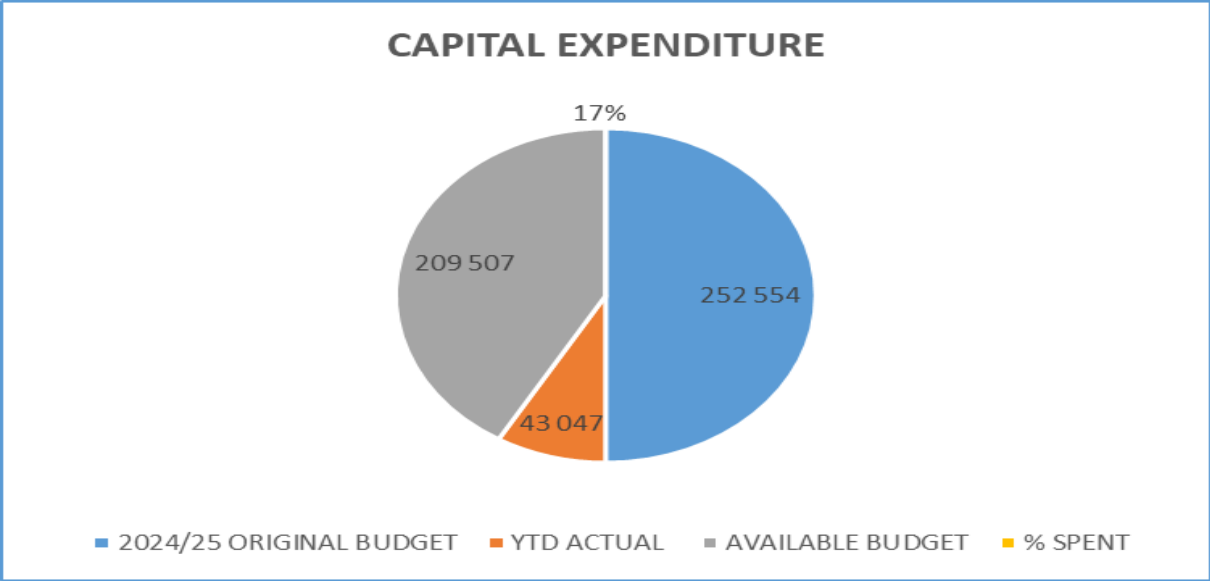
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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	-	-	625	(625)	-100%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	122	122	638	(515)	-81%	2,550
Vote 05 - Community Services		497	11,364	11,364	-	-	2,841	(2,841)	-100%	11,364
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	236,140	22,964	37,326	59,035	(21,709)	-37%	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	23,087	37,448	63,139	(25,690)	-41%	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	23,087	37,448	63,139	(25,690)	-41%	252,554
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	122	122	1,263	(1,140)	-90%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	122	122	1,263	(1,140)	-90%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,493	9,400	9,400	-	-	2,350	(2,350)	-100%	9,400
Community and social services		1,438	9,400	9,400	-	-	2,350	(2,350)	-100%	9,400
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		246	51,275	51,275	5,804	10,156	12,819	(2,662)	-21%	51,275
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51,275	51,275	5,804	10,156	12,819	(2,662)	-21%	51,275
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24,478	186,829	186,829	17,160	27,170	46,707	(19,537)	-42%	186,829
Energy sources		-	5,000	5,000	-	-	1,250	(1,250)	-100%	5,000
Water management		25,474	167,865	167,865	15,000	24,418	41,966	(17,548)	-42%	167,865
Waste water management		-	12,000	12,000	2,161	2,752	3,000	(248)	-8%	12,000
Waste management		(996)	1,964	1,964	-	-	491	(491)	-100%	1,964
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26,404	252,554	252,554	23,087	37,448	63,139	(25,690)	-41%	252,554
Funded by:										
National Government		24,725	247,504	247,504	22,964	37,326	61,876	(24,550)	-40%	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	22,964	37,326	61,876	(24,550)	-40%	247,504
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,679	5,050	5,050	122	122	1,263	(1,140)	-90%	5,050
Total Capital Funding		26,404	252,554	252,554	23,087	37,448	63,139	(25,690)	-41%	252,554

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT SEPTEMBER 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 September amount to R37.4 million, VAT exclusive. (VAT inclusive amount – R43 million). Capital spending to date accounts for 17% 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 SEPTEMBER 2024**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	140,457	38,450
Trade and other receivables from exchange transactions		102,865	82,503	82,503	160,508	82,503
Receivables from non-exchange transactions		80,918	112,848	112,848	58,047	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	21,672	17,370
VAT		146,887	26,122	26,122	140,853	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	546,785	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	3,092,551	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	12,260	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	3,257,123	3,849,191
TOTAL ASSETS		5,731,070	4,128,532	4,128,532	3,803,908	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	140,266	204,741
Trade and other payables from non-exchange transactions		3,305	-	-	49,884	-
Provision		58,317	3,861	3,861	56,819	3,861
VAT		131,049	-	-	137,354	-
Other current liabilities		-	-	-	-	-
Total current liabilities		412,248	223,573	223,573	388,651	223,573
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	22,945	20,868
Provision		37,464	41,638	41,638	37,464	41,638
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		60,409	62,505	62,505	60,409	62,505
TOTAL LIABILITIES		472,657	286,079	286,079	449,060	286,079
NET ASSETS	2	5,258,413	3,842,453	3,842,453	3,354,848	3,842,453
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,275,387	3,940,176	3,940,176	3,354,848	3,940,176
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,275,387	3,940,176	3,940,176	3,354,848	3,940,176

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

The municipality closed the month with a favourable cash balance of R144.9 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 - 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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	75,237	75,237	4,049	11,292	18,809	(7,517)	-40%	75,237
Service charges		93,693	88,506	88,506	1,473	4,056	22,126	(18,070)	-82%	88,506
Other revenue		425,826	4,810	4,810	99,239	(207,736)	1,203	(208,938)	-17375%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	1,000	253,369	152,915	100,454	66%	611,662
Transfers and Subsidies - Capital		232,508	247,504	247,504	-	88,520	61,876	26,644	43%	247,504
Interest		13,045	34,341	34,341	1,481	7,744	8,585	(841)	-10%	34,341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76,091	(989,222)	(989,222)	(89,410)	158,171	(247,305)	(405,476)	164%	(989,222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,515	72,838	72,838	17,833	315,416	18,209	(297,207)	-1632%	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)	(23,087)	(37,448)	(63,139)	(25,690)	41%	(252,554)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	(252,554)	(252,554)	(23,087)	(37,448)	(63,139)	(25,690)	41%	(252,554)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(84)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(5,246)	(14,372)	(14,372)	-	(33)	(3,593)	(3,560)	99%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,330)	(14,372)	(14,372)	-	(33)	(3,593)	(3,560)	99%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1,467,709	(194,088)	(194,088)	(5,254)	277,935	(48,522)			(194,088)
Cash/cash equivalents at month/year end:		(38,855)	(16,937)	(16,937)	326,776	43,587	(16,937)			43,587
		1,428,854	(211,025)	(211,025)	321,522	321,522	(65,459)			(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 SEPTEMBER 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 - M03 September

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%	5.3%	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%	6.5%	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%	140.7%	124.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		507.3%	17.2%	17.2%	36.1%	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%	65.2%	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%	21.3%	37.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.1%	5.8%	9.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.5%	3.9%	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 SEPTEMBER 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 - M03 September

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	42,055	19,465	17,733	19,111	19,116	19,762	94,733	517,544	749,519	670,266	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	29,894	11,527	10,674	7,665	6,212	6,212	36,666	279,473	388,321	336,227	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	779	373	352	628	363	342	2,178	6,662	11,676	10,173	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,521	1,264	1,179	1,169	1,178	1,181	7,089	23,383	38,964	34,001	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15,345	7,667	7,511	7,436	7,301	7,199	41,378	200,916	294,753	264,230	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	422	112	195	129	129	128	1,034	27,152	29,301	28,572	-	-
Total By Income Source	2000	91,015	40,408	37,644	36,138	34,298	34,824	183,077	1,055,130	1,512,535	1,343,468	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	22,281	9,567	8,393	6,925	7,025	6,741	36,671	177,186	274,789	234,548	-	-
Commercial	2300	28,933	14,600	13,209	11,400	9,772	9,163	39,983	298,620	425,680	368,937	-	-
Households	2400	39,631	16,180	15,901	17,735	17,422	18,843	105,693	575,745	807,151	735,439	-	-
Other	2500	169	61	141	78	79	77	730	3,579	4,915	4,544	-	-
Total By Customer Group	2600	91,015	40,408	37,644	36,138	34,298	34,824	183,077	1,055,130	1,512,535	1,343,468	-	-

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 R1.512 billion. Of the total balance, 89% of the debt is older than 90 days, rendering it difficult to be collect. The debtors book has decreased by 2% 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 - M03 September

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	866	21	-	143	-	-	-	-	-	1,030	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	866	21	-	14,970	-	-	-	-	-	15,857	-

The creditors balance for September 2024 amount to R15.8 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 incurrence 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
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6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 30/09/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	25 870.56	0.00	150 000 000.00	1 077 348.69	69 000 000.00	82 793 034.85
2062250801	12 MONTHS CEDED ESCOM	458 112.66		0.00	44 340.29		502 452.95
228810957(004)	CALL - MIG STANDARD BANK	1 473 300.88	0.00	68 520 000.00	1 092 845.73	32 669 298.00	38 416 848.61
228810957(003)	CALL WSIG GRANT	25 304 937.91		20 000 000.00	785 535.17	31 487 983.00	14 602 490.08
228810957(001)	CALL FLEET	379 916.59	0.00	0.00	9 975.60	0.00	389 892.19
BALANCE		27 642 138.60		238 520 000.00	3 010 045.48	133 157 281.00	136 704 718.68

The investment reported as at 30 September 2024 amount to R136.7 million. An additional investment reconciliation has been attached since the municipality’s investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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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 - 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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		576,015	610,408	610,408	2,200	252,229	152,602	99,627	65.3%	610,408
Energy Efficiency and Demand Side Management Grant		1,000	-	-	-	-	-	-	-	-
Equitable Share		566,087	600,070	600,070	-	250,029	150,017	100,012	66.7%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	343	343	340	3	0.9%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	390	390	500	(110)	-21.9%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,400	6,979	6,979	1,467	1,467	1,745	(278)	-15.9%	6,979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,139	1,254	1,254	156	156	314	(158)	-50.3%	1,254
Capacity Building and Other Grants		1,139	1,254	1,254	156	156	314	(158)	-50.3%	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	2,356	252,385	152,915	99,469	65.0%	611,662
Capital Transfers and Grants										
National Government:		232,306	247,504	247,504	42,925	42,925	61,876	(18,951)	-30.6%	247,504
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162,524	167,504	167,504	39,761	39,761	41,876	(2,115)	-5.1%	167,504
Water Services Infrastructure Grant		69,782	80,000	80,000	3,164	3,164	20,000	(16,836)	-84.2%	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	42,925	42,925	61,876	(18,951)	-30.6%	247,504
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	859,166	45,281	295,310	214,791	80,519	37.5%	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
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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 - 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										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		582,111	610,408	610,408	39,912	97,371	152,603	(55,231)	-36.2%	610,408
Energy Efficiency and Demand Side Management Grant		1,300	-	-	-	-	-	-	-	-
Equitable Share		571,537	600,070	600,070	38,832	95,200	150,018	(54,818)	-36.5%	600,070
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	164	343	340	3	0.9%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	330	372	500	(128)	-25.7%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,785	6,979	6,979	586	1,457	1,745	(288)	-16.5%	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	39,912	97,371	152,603	(55,231)	-36.2%	610,408
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		24,725	247,504	247,504	22,964	37,326	61,876	(24,550)	-39.7%	247,504
Municipal Infrastructure Grant		11,491	167,504	167,504	20,804	34,575	41,876	(7,301)	-17.4%	167,504
Water Services Infrastructure Grant		13,233	80,000	80,000	2,161	2,752	20,000	(17,248)	-86.2%	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	22,964	37,326	61,876	(24,550)	-39.7%	247,504
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,835	857,912	857,912	62,876	134,698	214,479	(79,781)	-37.2%	857,912

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22,647	23,168	23,168	1,833	5,498	5,792	(294)	-5%	23,168
Pension and UIF Contributions		-	3,362	3,362	(201)	(402)	841	(1,242)	-148%	3,362
Medical Aid Contributions		-	311	311	(71)	(141)	78	(219)	-282%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,126	3,329	3,329	267	800	832	(32)	-4%	3,329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,099	1,631	1,631	84	253	408	(155)	-38%	1,631
Sub Total - Councillors		26,872	31,802	31,802	1,912	6,008	7,950	(1,942)	-24%	31,802
% increase	4		18.3%	18.3%						18.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,967	10,125	10,125	248	1,090	2,531	(1,441)	-57%	10,125
Pension and UIF Contributions		118	1,016	1,016	11	32	254	(222)	-87%	1,016
Medical Aid Contributions		-	101	101	-	-	25	(25)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	-	-	181	(181)	-100%	725
Motor Vehicle Allowance		403	1,172	1,172	45	135	293	(158)	-54%	1,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,606	13,140	13,140	304	1,258	3,285	(2,027)	-62%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204,435	253,803	253,803	19,518	54,005	63,451	(9,445)	-15%	253,803
Pension and UIF Contributions		41,465	51,413	51,413	3,349	10,047	12,853	(2,806)	-22%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,436	4,327	7,211	(2,884)	-40%	28,843
Overtime		20,182	19,075	19,075	1,360	3,987	4,769	(782)	-16%	19,075
Performance Bonus		16,120	23,822	23,822	1,114	3,914	5,956	(2,041)	-34%	23,822
Motor Vehicle Allowance		1,305	498	498	53	223	125	98	79%	498
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	69	200	181	19	11%	724
Other benefits and allowances		4,148	4,732	4,732	350	1,017	1,183	(166)	-14%	4,732
Payments in lieu of leave		4,059	-	-	-	-	-	-	-	-
Long service awards		7,720	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,249	20	20	216	446	5	442	8920%	20
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		318,155	382,930	382,930	27,464	78,168	95,733	(17,565)	-18%	382,930
% increase	4		20.4%	20.4%						20.4%
Total Parent Municipality		349,633	427,872	427,872	29,681	85,434	106,968	(21,535)	-20%	427,872

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

Expenditure and budgeted expenditure on -

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT SEPTEMBER 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 - M03 September

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousands	1																
Cash Receipts By Source																	
Property rates		5,911	1,332	4,049	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	13,787	75,237	76,816	82,237	
Service charges - Electricity revenue																	
Service charges - Water revenue		618	1,589	1,291	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	24,134	82,896	86,709	90,611	
Service charges - Waste Water Management		21	308	135	179	179	179	179	179	179	179	179	251	2,143	2,242	2,343	
Service charges - Waste Mangement		23	23	48	289	289	289	289	289	289	289	289	1,061	3,467	3,626	3,789	
Rental of facilities and equipment				2	10	10	10	10	10	10	10	10	37	118	123	129	
Interest earned - external investments		910	3,102	1,323	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	(1,168)	12,500	13,075	13,663	
Interest earned - outstanding debtors		637	1,614	158	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	4,871	21,841	22,845	23,874	
Dividends received																	
Fines, penalties and forfeits		30	8	57	167	167	167	167	167	167	167	167	31	2,000	2,094		
Licences and permits		92	105	83	125	125	125	125	125	125	125	125	220	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	50,972	(49,482)	611,662	623,364	620,041	
Other revenue		(319,689)	12,479	98,557	99	99	99	99	99	99	99	99	209,051	1,192	1,245	3,489	
Cash Receipts by Source		(61,419)	22,902	107,242	67,880	67,880	67,880	67,880	67,880	67,880	67,880	67,880	202,793	814,555	833,706	841,816	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88,520			20,625	20,625	20,625	20,625	20,625	20,625	20,625	20,625	(6,019)	247,504	261,615	279,845	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
VAT Control (receipts)																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		27,101	22,902	107,242	88,505	88,505	88,505	88,505	88,505	88,505	88,505	88,505	196,774	1,062,059	1,095,324	1,121,661	
Cash Payments by Type																	
Employee related costs		150	(3,979)	4,590	33,006	33,006	33,006	33,006	33,006	33,006	33,006	33,006	131,262	396,070	412,778	431,434	
Remuneration of councillors		(79)	(1)	899	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	9,781	31,802	33,269	34,786	
Interest																	
Bulk purchases - Electricity		384			3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	13,616	42,000	43,932	45,909	
Acquisitions - water & other inventory		31,034		20,948	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	5,785	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	28,837	28,837	28,837	28,837	28,837	28,837	28,837	28,837	331,155	346,050	358,847	365,794	
Cash Payments by Type		(266,753)	16,465	88,430	82,435	82,435	82,435	82,435	82,435	82,435	82,435	82,435	491,999	989,222	1,030,097	1,067,352	
Other Cash Flows/Payments by Type																	
Capital assets		8,901	5,461	23,087	21,046	21,046	21,046	21,046	21,046	21,046	21,046	21,046	46,736	252,554	266,897	285,365	
Repayment of borrowing		16	16		1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	4,758	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	104,679	104,679	104,679	104,679	104,679	104,679	104,679	104,679	539,406	1,256,148	1,303,565	1,359,410	
NET INCREASE/(DECREASE) IN CASH HELD		282,978	211	(5,254)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(342,631)	(194,088)	(208,241)	(237,749)	
Cash/cash equivalents at the month/year beginning:		43,587	326,565	326,776	321,522	305,348	289,174	273,000	256,826	240,652	224,478	208,304	192,130	43,587	(150,501)	(358,742)	
Cash/cash equivalents at the month/year end:		326,565	326,776	321,522	305,348	289,174	273,000	256,826	240,652	224,478	208,304	192,130	(150,501)	(150,501)	(358,742)	(596,491)	

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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M03 September 2024				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue			
	Interest on investment R5.3 million	71%	Over collection on interest from banks	Budget will be increased, should the trend continues
	Transfers and subsidies (R252 million)	65%	Transfer of equitable shares	Coorections will be done during adj. budget - align with payment schedule
2	Expenditure By Type			
	Irrecoverable debt	69.6 million	Miallocation of debt impairment	Will be corrected in October reporting month
3	Capital Expenditure			
	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 - M03 September

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	–	–	84,185	84,185	100.0%	0%
November	26,539	21,046	21,046	–	–	105,231	105,231	100.0%	0%
December	25,813	21,046	21,046	–	–	126,277	126,277	100.0%	0%
January	11,579	21,046	21,046	–	–	147,323	147,323	100.0%	0%
February	5,083	21,046	21,046	–	–	168,369	168,369	100.0%	0%
March	26,789	21,046	21,046	–	–	189,416	189,416	100.0%	0%
April	17,097	21,046	21,046	–	–	210,462	210,462	100.0%	–
May	13,801	21,046	21,046	–	–	231,508	231,508	100.0%	–
June	13,766	21,046	21,046	–	–	252,554	252,554	100.0%	–
Total Capital expenditure	196,542	252,554	252,554	37,448					

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 SEPTEMBER 2024

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new 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 new assets by Asset Class/Sub-class										
Infrastructure		24,478	172,020	172,020	16,922	28,636	43,005	14,369	33.4%	172,020
Storm water Infrastructure		-	11,191	11,191	1,503	3,208	2,798	(410)	-14.6%	11,191
<i>Drainage Collection</i>		-	11,191	11,191	1,503	3,208	2,798	(410)	-14.6%	11,191
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	5,000	5,000	-	-	1,250	1,250	100.0%	5,000
<i>LV Networks</i>		-	5,000	5,000	-	-	1,250	1,250	100.0%	5,000
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25,474	144,865	144,865	13,259	22,677	36,216	13,539	37.4%	144,865
<i>Water Treatment Works</i>		-	20,382	20,382	4,161	5,928	5,096	(832)	-16.3%	20,382
<i>Bulk Mains</i>		11,074	7,000	7,000	-	-	1,750	1,750	100.0%	7,000
<i>Distribution</i>		14,400	115,483	115,483	9,097	16,749	28,871	12,122	42.0%	115,483
<i>Distribution Points</i>		-	2,000	2,000	-	-	500	500	100.0%	2,000
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	9,000	9,000	2,161	2,752	2,250	(502)	-22.3%	9,000
<i>Pump Station</i>		-	3,000	3,000	-	-	750	750	100.0%	3,000
<i>Reticulation</i>		-	1,667	1,667	696	893	417	(476)	-114.3%	1,667
<i>Waste Water Treatment Works</i>		-	2,667	2,667	777	974	667	(307)	-46.0%	2,667
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	1,667	1,667	688	885	417	(468)	-112.4%	1,667
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(996)	1,964	1,964	-	-	491	491	100.0%	1,964
<i>Landfill Sites</i>		(996)	1,964	1,964	-	-	491	491	100.0%	1,964
Furniture and Office Equipment		187	3,000	3,000	-	-	750	750	100.0%	3,000
Furniture and Office Equipment		187	3,000	3,000	-	-	750	750	100.0%	3,000
Machinery and Equipment		55	50	50	-	-	13	13	100.0%	50
Machinery and Equipment		55	50	50	-	-	13	13	100.0%	50
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	24,720	175,070	175,070	16,922	28,636	43,767	15,131	34.6%	175,070

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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 - 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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	23,000	23,000	1,741	1,741	5,750	4,009	69.7%	23,000
Water Supply Infrastructure		-	23,000	23,000	1,741	1,741	5,750	4,009	69.7%	23,000
Dams and Weirs										
Boreholes		-	23,000	23,000	1,741	1,741	5,750	4,009	69.7%	23,000
Community Assets		1,438	-	-	-	-	-	-		-
Community Facilities		1,438	-	-	-	-	-	-		-
Testing Stations		1,438	-	-	-	-	-	-		-
Other assets		-	2,400	2,400	-	-	600	600	100.0%	2,400
Operational Buildings		-	2,400	2,400	-	-	600	600	100.0%	2,400
Training Centres		-	2,400	2,400	-	-	600	600	100.0%	2,400
Intangible Assets		-	2,000	2,000	122	122	500	378	75.6%	2,000
Servitudes										
Licences and Rights		-	2,000	2,000	122	122	500	378	75.6%	2,000
Computer Software and Applications		-	2,000	2,000	122	122	500	378	75.6%	2,000
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immatute		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	1,438	27,400	27,400	1,863	1,863	6,850	4,987	72.8%	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 - 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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		21,125	74,657	74,657	8,444	16,900	18,664	1,764	9.5%	74,657
Roads Infrastructure		1,304	5,300	5,300	-	-	1,325	1,325	100.0%	5,300
Roads		1,169	5,000	5,000	-	-	1,250	1,250	100.0%	5,000
Road Structures										
Road Furniture		136	300	300	-	-	75	75	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	25	25	100.0%	100
LV Networks		2,132	100	100	-	-	25	25	100.0%	100
Capital Spares										
Water Supply Infrastructure		975	44,000	44,000	6,909	13,973	11,000	(2,973)	-27.0%	44,000
Dams and Weirs										
Boreholes										
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations										
Water Treatment Works		-	44,000	44,000	6,909	13,973	11,000	(2,973)	-27.0%	44,000
Sanitation Infrastructure		-	11,500	11,500	-	-	2,875	2,875	100.0%	11,500
Waste Water Treatment Works		-	11,500	11,500	-	-	2,875	2,875	100.0%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	1,535	2,927	3,439	512	14.9%	13,757
Landfill Sites		16,714	13,757	13,757	1,535	2,927	3,439	512	14.9%	13,757
Community Assets		1	250	250	-	-	63	63	100.0%	250
Sport and Recreation Facilities		1	250	250	-	-	63	63	100.0%	250
Indoor Facilities										
Outdoor Facilities		1	250	250	-	-	63	63	100.0%	250
Other assets		3,420	5,886	5,886	676	830	1,472	641	43.6%	5,886
Operational Buildings		3,420	5,886	5,886	676	830	1,472	641	43.6%	5,886
Municipal Offices		3,420	5,886	5,886	676	830	1,472	641	43.6%	5,886
Intangible Assets		4,312	7,500	7,500	2,547	3,462	1,875	(1,587)	-84.7%	7,500
Servitudes										
Licences and Rights		4,312	7,500	7,500	2,547	3,462	1,875	(1,587)	-84.7%	7,500
Computer Software and Applications		4,312	7,500	7,500	2,547	3,462	1,875	(1,587)	-84.7%	7,500
Computer Equipment		22	50	50	-	-	13	13	100.0%	50
Computer Equipment		22	50	50	-	-	13	13	100.0%	50
Transport Assets		24,183	8,550	8,550	416	546	2,138	1,592	74.5%	8,550
Transport Assets		24,183	8,550	8,550	416	546	2,138	1,592	74.5%	8,550
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	53,063	96,894	96,894	12,083	21,738	24,223	2,485	10.3%	96,894

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation 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									
Depreciation by Asset Class/Sub-class										
Infrastructure		86,177	122,023	122,023	11,098	33,293	30,506	(2,788)	-9.1%	122,023
Roads Infrastructure		20,009	39,337	39,337	4,445	13,336	9,834	(3,502)	-35.6%	39,337
Roads		20,009	39,337	39,337	4,445	13,336	9,834	(3,502)	-35.6%	39,337
Storm water Infrastructure		5,226	5,306	5,306	449	1,347	1,326	(20)	-1.5%	5,306
Drainage Collection		5,226	5,306	5,306	449	1,347	1,326	(20)	-1.5%	5,306
Electrical Infrastructure		3,560	4,412	4,412	322	966	1,103	137	12.4%	4,412
Power Plants		3,560	4,412	4,412	322	966	1,103	137	12.4%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	16,890	17,128	238	1.4%	68,512
Distribution		54,628	68,512	68,512	5,630	16,890	17,128	238	1.4%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	578	851	274	32.1%	3,406
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		1,989	3,406	3,406	193	578	851	274	32.1%	3,406
Solid Waste Infrastructure		764	1,051	1,051	59	176	263	86	32.9%	1,051
Landfill Sites		764	1,051	1,051	59	176	263	86	32.9%	1,051
Community Assets		17,714	18,147	18,147	1,874	5,621	4,537	(1,084)	-23.9%	18,147
Community Facilities		17,714	18,147	18,147	1,874	5,621	4,537	(1,084)	-23.9%	18,147
Halls		15,146	16,209	16,209	1,574	4,721	4,052	(669)	-16.5%	16,209
Centres		2,568	1,938	1,938	300	900	485	(415)	-85.7%	1,938
Other assets		6,159	7,499	7,499	628	1,884	1,875	(9)	-0.5%	7,499
Operational Buildings		6,159	7,499	7,499	628	1,884	1,875	(9)	-0.5%	7,499
Municipal Offices		6,159	7,499	7,499	628	1,884	1,875	(9)	-0.5%	7,499
Furniture and Office Equipment		2,504	5,432	5,432	233	698	1,358	660	48.6%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	698	1,358	660	48.6%	5,432
Machinery and Equipment		242	410	410	20	61	103	42	40.8%	410
Machinery and Equipment		242	410	410	20	61	103	42	40.8%	410
Transport Assets		5,917	2,859	2,859	498	1,496	715	(781)	-109.3%	2,859
Transport Assets		5,917	2,859	2,859	498	1,496	715	(781)	-109.3%	2,859
Living resources		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Depreciation	1	121,308	162,638	162,638	14,520	43,393	40,660	(2,733)	-6.7%	162,638

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10.2.5 Supporting Table SC13e

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

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	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
Cemeteries/Crematoria		-	7,000	7,000	-	-	1,750	1,750	100.0%	7,000
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 Expenditure on upgrading of existing assets	1	246	50,084	50,084	4,301	6,949	12,521	5,572	44.5%	50,084