

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

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Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 31 DECEMBER 2024				
(R'000)	2024/2025 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 061 075	680 480	380 595	64%
TOTAL EXPENDITURE	1 346 201	504 951	841 251	38%
CAPITAL EXPENDITURE	252 554	100 206	152 348	40%

Operating revenue generated for the reporting period amount to R680.4 million which translate to 64% against the budgeted amount. Operating expenditure for the same period amount to R504.9 million or 38% against the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R100.2 million or 40% when compared to the allocated budget.

1.6 Material variances from SDBIP

Under performance on the operating expenditure occurred as a result of implementation of cost containment measures and lack of recording of debt impairment.

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.

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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 - M06 December

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	14,069	72,288	72,343	(55)	-0%	144,686
Service charges	207,969	213,534	213,534	17,541	100,087	106,767	(6,680)	-6%	208,867
Investment revenue	13,500	12,500	12,500	758	7,240	6,250	990	16%	7,240
Transfers and subsidies - Operational	584,689	611,662	611,662	202,066	454,451	305,831	148,620	0	454,451
Other own revenue	94,143	78,693	78,693	10,386	46,414	39,346	7,067	18%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,061,075	244,822	680,480	530,537	149,943	28%	865,819
Employee costs	322,761	396,070	396,070	27,164	157,652	198,036	(40,384)	-20%	396,070
Remuneration of Councillors	26,872	31,802	31,802	3,076	12,909	15,901	(2,992)	-19%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	86,954	81,319	5,635	7%	86,954
Interest	6,434	2,252	2,252	159	1,183	1,126	57	5%	1,183
Inventory consumed and bulk purchases	210,602	239,755	239,755	35,304	88,409	119,878	(31,469)	-26%	218,804
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	513,684	50,677	157,844	256,842	(98,998)	-39%	527,623
Total Expenditure	1,230,440	1,346,201	1,346,201	130,900	504,951	673,102	(168,151)	-25%	1,262,435
Surplus/(Deficit)	(179,867)	(285,127)	(285,127)	113,921	175,529	(142,565)	318,094	-223%	(396,616)
Transfers and subsidies - capital (monetary)	232,306	247,504	247,504	40,907	99,145	123,752	##	-20%	247,504
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	-1560%	(149,112)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	-1560%	(149,112)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	252,554	7,794	87,169	126,277	(39,108)	-31%	228,215
Capital transfers recognised	24,725	247,504	247,504	7,948	86,262	123,752	(37,490)	-30%	247,504
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,050	(154)	907	2,525	(1,618)	-64%	5,050
Total sources of capital funds	26,404	252,554	252,554	7,794	87,169	126,277	(39,108)	-31%	252,554
Financial position									
Total current assets	420,083	279,341	279,341		715,270				715,270
Total non current assets	3,263,067	3,849,191	3,849,191		3,264,219				3,849,191
Total current liabilities	412,262	223,573	223,573		440,753				223,573
Total non current liabilities	60,409	62,505	62,505		53,584				62,505
Community wealth/Equity	3,275,387	3,940,176	3,940,176		3,485,187				3,940,176
Cash flows									
Net cash from (used) operating	1,497,510	72,838	72,838	101,262	578,248	36,419	(541,829)	-1488%	(142,222)
Net cash from (used) investing	(24,476)	(252,554)	(252,554)	(7,794)	(87,169)	(126,277)	(39,108)	31%	(87,169)
Net cash from (used) financing	(5,335)	(14,372)	(14,372)	(1,120)	(6,859)	(7,186)	(327)	5%	(14,372)
Cash/cash equivalents at the month/year end	1,428,845	(211,025)	(211,025)	527,808	527,808	(113,981)	(641,789)	563%	(200,176)
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	140,829	121,728	41,122	41,910	32,560	32,418	175,772	#####	1,634,797
Creditors Age Analysis									
Total Creditors	10,102	292	209	2,127	-	-	-	-	12,730

2.2 Table C2: Monthly Budget Statement-Financial Performance (Standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications. Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental and Trading Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote.

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NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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									
Revenue - Functional										
<i>Governance and administration</i>		820,436	568,055	568,055	225,449	576,453	284,027	292,426	103%	599,935
Executive and council		1,577	23,856	23,856	307	650	11,928	(11,278)	-95%	23,856
Finance and administration		818,860	544,199	544,199	225,141	575,803	272,100	303,704	112%	576,080
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,253	13,954	13,954	642	1,223	6,977	(5,754)	-82%	13,477
Community and social services		10,365	1,254	1,254	608	777	627	150	24%	777
Sport and recreation		1	9,400	9,400	-	2	4,700	(4,698)	-100%	9,400
Public safety		4,887	3,300	3,300	34	444	1,650	(1,206)	-73%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	58,374	20,443	33,649	29,187	4,462	15%	38,032
Planning and development		5,664	7,099	7,099	1,190	2,716	3,549	(833)	-23%	7,099
Road transport		48,635	51,275	51,275	19,253	30,933	25,638	5,295	21%	30,933
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		392,892	668,196	668,196	39,195	168,299	334,098	(165,799)	-50%	668,196
Energy sources		5,690	5,000	5,000	543	543	2,500	(1,957)	-78%	5,000
Water management		369,552	526,825	526,825	37,075	158,949	263,413	(104,464)	-40%	526,825
Waste water management		4,786	30,716	30,716	470	2,286	15,358	(13,072)	-85%	30,716
Waste management		12,864	105,654	105,654	1,107	6,521	52,827	(46,306)	-88%	105,654
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,282,879	1,308,579	1,308,579	285,728	779,625	654,289	125,335	19%	1,319,640
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	424,533	41,413	166,700	212,267	(45,567)	-21%	412,871
Executive and council		115,908	117,269	117,269	12,668	49,000	58,635	(9,634)	-16%	108,417
Finance and administration		336,515	300,575	300,575	28,243	114,797	150,288	(35,491)	-24%	297,765
Internal audit		5,474	6,689	6,689	503	2,902	3,344	(442)	-13%	6,689
<i>Community and public safety</i>		119,898	136,383	136,383	14,596	64,339	68,192	(3,852)	-6%	105,338
Community and social services		29,315	37,776	37,776	3,368	15,407	18,888	(3,481)	-18%	37,776
Sport and recreation		52,405	51,519	51,519	4,436	26,066	25,759	307	1%	26,066
Public safety		38,177	47,088	47,088	6,791	22,866	23,544	(678)	-3%	41,496
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63,245	105,492	105,492	7,433	46,180	52,746	(6,567)	-12%	87,853
Planning and development		25,178	53,139	53,139	1,812	11,466	26,570	(15,104)	-57%	53,139
Road transport		38,067	52,353	52,353	5,621	34,714	26,177	8,537	33%	34,714
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		586,166	676,326	676,326	67,146	226,116	338,163	(112,047)	-33%	655,374
Energy sources		52,928	56,697	56,697	4,908	27,911	28,348	(437)	-2%	35,745
Water management		448,081	494,039	494,039	54,390	168,941	247,020	(78,079)	-32%	494,039
Waste water management		28,747	40,918	40,918	1,562	8,158	20,459	(12,301)	-60%	40,918
Waste management		56,411	84,671	84,671	6,286	21,106	42,336	(21,230)	-50%	84,671
<i>Other</i>		3,235	3,468	3,468	312	1,616	1,734	(118)	-7%	3,468
Total Expenditure - Functional	3	1,230,440	1,346,201	1,346,201	130,900	504,951	673,102	(168,151)	-25%	1,264,904
Surplus/ (Deficit) for the year		52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	-15.60023	54,735

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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) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	1,577	23,856	23,856	307	650	11,928	(11,278)	-94.6%	23,856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,217	543,699	543,699	225,141	575,580	271,850	303,730	111.7%	575,580
Vote 04 - Corporate Services		643	500	500	-	224	250	(26)	-10.6%	500
Vote 05 - Community Services		28,117	119,608	119,608	1,749	7,744	59,804	(52,060)	-87.1%	119,131
Vote 06 - Planning & Development		264	120	120	(0)	59	60	(1)	-1.5%	120
Vote 07 - Infrastructure & Technical Services		434,062	620,796	620,796	58,531	195,368	310,398	(115,030)	-37.1%	600,453
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	285,728	779,625	654,289	125,335	19.2%	1,319,640
Expenditure by Vote										
Vote 01 - Municipal Council	1	92,542	98,023	98,023	6,735	38,396	49,011	(10,615)	-21.7%	90,190
Vote 02 - Office Of The Accounting Officer		34,109	32,182	32,182	6,873	16,228	16,091	136	0.8%	25,860
Vote 03 - Budget And Treasury Office		226,212	143,641	143,641	14,015	55,276	71,821	(16,545)	-23.0%	140,939
Vote 04 - Corporate Services		84,751	114,618	114,618	11,572	48,009	57,309	(9,300)	-16.2%	114,187
Vote 05 - Community Services		187,747	232,803	232,803	22,500	91,340	116,402	(25,062)	-21.5%	201,713
Vote 06 - Planning & Development		25,335	47,688	47,688	1,826	11,521	23,844	(12,323)	-51.7%	48,234
Vote 07 - Infrastructure & Technical Services		579,745	677,247	677,247	67,379	244,182	338,624	(94,442)	-27.9%	621,864
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,230,440	1,346,201	1,346,201	130,900	504,951	673,102	(168,151)	-25.0%	1,242,987
Surplus/ (Deficit) for the year	2	52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	-1560.0%	76,652

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

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2.5 Table C4: Financial Performance (Revenue & Expenditure)

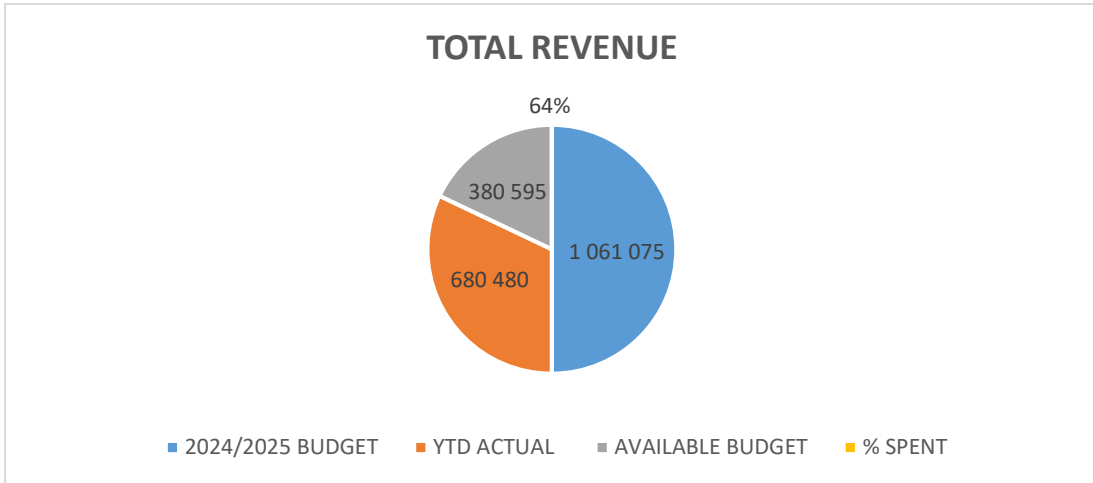
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		190,319	197,242	197,242	15,964	91,280	98,621	(7,341)	-7%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	470	2,286	2,552	(265)	-10%	5,103
Service charges - Waste management		12,864	11,189	11,189	1,107	6,521	5,594	927	17%	6,521
Sale of Goods and Rendering of Services		793	547	547	55	392	274	118	43%	392
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49,267	41,304	41,304	5,274	28,093	20,652	7,441	36%	28,093
Interest from Current and Non Current Assets		13,500	12,500	12,500	758	7,240	6,250	990	16%	7,240
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	-	4	59	(55)	-94%	118
Licence and permits		3,128	1,500	1,500	34	444	750	(306)	-41%	1,500
Operational Revenue		2,058	1,925	1,925	50	733	962	(230)	-24%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	14,069	72,288	72,343	(55)	0%	144,686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,759	1,800	1,800	-	-	900	(900)	-100%	1,800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584,689	611,662	611,662	202,066	454,451	305,831	148,620	49%	454,451
Interest		35,103	31,498	31,498	4,742	16,516	15,749	767	5%	16,516
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1,928	-	-	-	-	-	-	-	-
Other Gains		8	-	-	232	232	-	232	#DIV/0!	232
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1,050,573	1,061,075	1,061,075	244,822	680,480	530,537	149,943	28%	865,819
Expenditure By Type										
Employee related costs		322,761	396,070	396,070	27,164	157,652	198,036	(40,384)	-20%	396,070
Remuneration of councillors		26,872	31,802	31,802	3,076	12,909	15,901	(2,992)	-19%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	4,170	21,049	21,000	49	0%	21,049
Inventory consumed		168,696	197,755	197,755	31,134	67,360	98,878	(31,517)	-32%	197,755
Debt impairment		302,703	194,642	194,642	-	-	97,321	(97,321)	-100%	194,642
Depreciation and amortisation		121,308	162,638	162,638	14,520	86,954	81,319	5,635	7%	86,954
Interest		6,434	2,252	2,252	159	1,183	1,126	57	5%	1,183
Contracted services		145,069	205,880	205,880	38,067	100,097	102,940	(2,843)	-3%	205,880
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8,010	-	-	154	13,718	-	13,718	#DIV/0!	13,718
Operational costs		81,826	113,163	113,163	12,235	43,809	56,582	(12,773)	-23%	113,163
Losses on Disposal of Assets		4,852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	221	221	-	221	#DIV/0!	221
Total Expenditure		1,230,440	1,346,201	1,346,201	130,900	504,951	673,102	(168,151)	-25%	1,262,435
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(179,867)	(285,127)	(285,127)	113,921	175,529	(142,565)	318,094	(0)	(396,616)
Transfers and subsidies - capital (in-kind)		232,306	247,504	247,504	40,907	99,145	123,752	(24,607)	(0)	247,504
Surplus/(Deficit) after capital transfers & contributions		52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	(0)	(149,112)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	(0)	(149,112)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	(0)	(149,112)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52,439	(37,623)	(37,623)	154,828	274,674	(18,813)	293,487	(0)	(149,112)

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

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

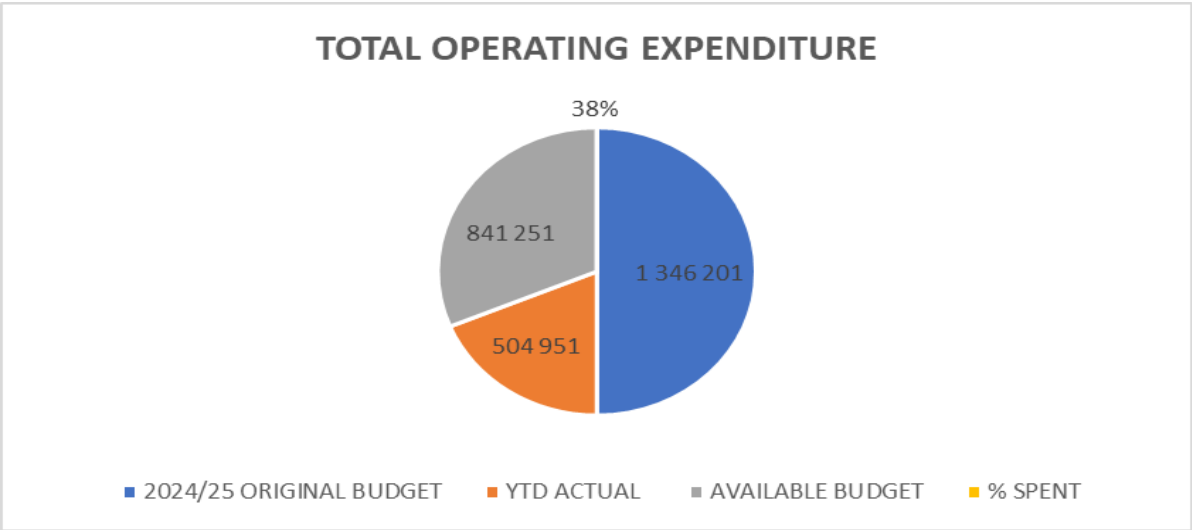


- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1,061 billion.
- b) Total year operating revenue for the reporting period amount to R680.4 million or 64% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 33% and 67% respectively. The municipality depends on government grants to fund its operations.
- d) Total year to date own revenue generated amount to R226 million. Own revenue is mainly derived from property rates and service charges which contributed R172.3 million or 76% of the total own revenue generated for the reported period.
- e) Interest earned charged on outstanding debtors amount to R44.6 million or 20% of the billed revenue for the reporting period. 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 DECEMBER 2024**

Operating Expenditure

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



(a) Operating expenditure incurred for the reporting period amount to R504 million, translating to 38% against the operating expenditure budget.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT DECEMBER 2024

2.5 Table C5: Capital Expenditure by Vote

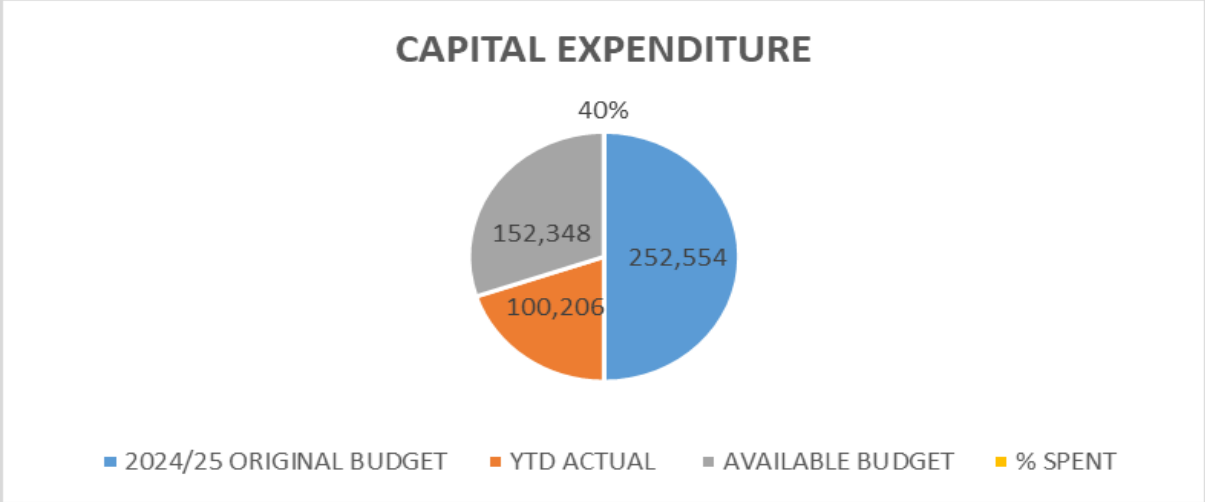
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	2,500	2,500	-	678	1,250	(572)	-46%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	(154)	229	1,275	(1,046)	-82%	2,550
Vote 05 - Community Services		497	11,364	11,364	-	-	5,682	(5,682)	-100%	11,364
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	236,140	7,948	86,262	118,070	(31,808)	-27%	211,801
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	7,794	87,169	126,277	(39,108)	-31%	228,215
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	7,794	87,169	126,277	(39,108)	-31%	228,215
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	(154)	907	2,525	(1,618)	-64%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	(154)	907	2,525	(1,618)	-64%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,493	9,400	9,400	-	-	4,700	(4,700)	-100%	9,400
Community and social services		1,438	9,400	9,400	-	-	4,700	(4,700)	-100%	9,400
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		246	51,275	51,275	4,998	26,936	25,638	1,299	5%	26,936
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51,275	51,275	4,998	26,936	25,638	1,299	5%	26,936
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24,478	186,829	186,829	2,949	59,325	93,414	(34,089)	-36%	186,829
Energy sources		-	5,000	5,000	-	483	2,500	(2,017)	-81%	5,000
Water management		25,474	167,865	167,865	2,949	53,777	83,932	(30,155)	-36%	167,865
Waste water management		-	12,000	12,000	-	5,065	6,000	(935)	-16%	12,000
Waste management		(996)	1,964	1,964	-	-	982	(982)	-100%	1,964
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26,404	252,554	252,554	7,794	87,169	126,277	(39,108)	-31%	228,215
Funded by:										
National Government		24,725	247,504	247,504	7,948	86,262	123,752	(37,490)	-30%	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	7,948	86,262	123,752	(37,490)	-30%	247,504
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	1,679	5,050	5,050	(154)	907	2,525	(1,618)	-64%	5,050
Total Capital Funding		26,404	252,554	252,554	7,794	87,169	126,277	(39,108)	-31%	252,554

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT DECEMBER 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 December 2024 amount to R87.1 million, VAT exclusive. (VAT inclusive amount – R100.2 million). Capital spending to date accounts for 40% 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 DECEMBER 2024**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		43,587	38,450	38,450	191,033	191,033
Trade and other receivables from exchange transactions		102,865	82,503	82,503	202,163	202,163
Receivables from non-exchange transactions		80,918	112,848	112,848	123,823	123,823
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	23,636	23,636
VAT		146,889	26,122	26,122	150,309	150,309
Other current assets		24,353	2,049	2,049	24,306	24,306
Total current assets		420,083	279,341	279,341	715,270	715,270
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	3,100,050	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	11,857	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	3,264,219	3,849,191
TOTAL ASSETS		3,683,150	4,128,532	4,128,532	3,979,489	4,564,461
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		3,605	14,372	14,372	3,572	14,372
Consumer deposits		755	600	600	757	600
Trade and other payables from exchange transactions		215,231	204,741	204,741	139,993	204,741
Trade and other payables from non-exchange transactions		3,305	-	-	93,815	-
Provision		58,317	3,861	3,861	56,377	3,861
VAT		131,049	-	-	146,239	-
Other current liabilities		-	-	-	-	-
Total current liabilities		412,262	223,573	223,573	440,753	223,573
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	16,119	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	53,584	62,505
TOTAL LIABILITIES		472,671	286,079	286,079	494,337	286,079
NET ASSETS	2	3,210,478	3,842,453	3,842,453	3,485,152	4,278,382
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,275,387	3,940,176	3,940,176	3,485,187	3,940,176
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,275,387	3,940,176	3,940,176	3,485,187	3,940,176

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT DECEMBER 2024

The municipality closed the month with a favourable cash balance of R191 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 - M06 December

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	1,362	25,593	37,618	(12,025)	-32%	75,237
Service charges		93,693	88,506	88,506	8,656	41,025	44,253	(3,228)	-7%	88,506
Other revenue		425,826	4,810	4,810	(216,001)	(359,233)	2,405	(361,638)	-15037%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	200,424	453,793	305,831	147,962	48%	453,793
Transfers and Subsidies - Capital		232,503	247,504	247,504	27,624	190,313	123,752	66,561	54%	190,313
Interest		13,045	34,341	34,341	758	10,769	17,170	(6,402)	-37%	34,341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76,091	(989,222)	(989,222)	78,439	215,989	(494,611)	(710,599)	144%	(989,222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,510	72,838	72,838	101,262	578,248	36,419	(541,829)	-1488%	(142,222)
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)	(7,794)	(87,169)	(126,277)	(39,108)	31%	(87,169)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	(252,554)	(252,554)	(7,794)	(87,169)	(126,277)	(39,108)	31%	(87,169)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	(1,120)	(6,825)	-	(6,825)	#DIV/0!	-
Borrowing long term/refinancing		(84)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(5)	-	-	-	(1)	-	(1)	#DIV/0!	-
Payments										
Repayment of borrowing		(5,246)	(14,372)	(14,372)	-	(33)	(7,186)	(7,153)	100%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,335)	(14,372)	(14,372)	(1,120)	(6,859)	(7,186)	(327)	5%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1,467,700	(194,088)	(194,088)	92,348	484,221	(97,044)			(243,763)
Cash/cash equivalents at month/year end:		(38,855)	(16,937)	(16,937)	435,460	43,587	(16,937)			43,587
		1,428,845	(211,025)	(211,025)	527,808	527,808	(113,981)			(200,176)

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 DECEMBER 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 - M06 December

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%	3.1%	2.6%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.5%	6.1%	6.1%	7.3%	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	101.9%	124.9%	124.9%	162.3%	319.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	17.2%	17.2%	43.3%	85.4%
<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%	51.5%	40.5%
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%	23.2%	45.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.1%	8.5%	10.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.5%	2.3%	3.8%
<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 DECEMBER 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 - M06 December

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	50,888	30,135	20,420	20,019	14,423	13,485	86,256	541,672	777,297	675,854	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	71,503	81,715	11,598	12,638	9,059	9,999	37,344	235,936	469,791	304,975	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,041	360	354	353	369	349	2,515	7,243	12,584	10,828	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,735	1,435	1,252	1,248	1,255	1,173	7,035	26,599	42,731	37,310	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	14,203	7,884	7,359	7,509	7,343	7,217	41,865	209,285	302,665	273,219	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	459	199	139	143	112	195	758	27,724	29,729	28,933	-	-
Total By Income Source	2000	140,829	121,728	41,122	41,910	32,560	32,418	175,772	1,048,459	1,634,797	1,331,119	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	73,805	86,455	7,995	8,427	6,886	7,483	35,043	111,927	338,021	169,766	-	-
Commercial	2300	28,601	13,404	13,761	13,555	9,612	9,043	34,200	309,520	431,696	375,930	-	-
Households	2400	38,269	21,742	19,289	19,836	16,002	15,751	106,074	622,972	859,935	780,635	-	-
Other	2500	154	127	77	93	61	141	454	4,040	5,145	4,788	-	-
Total By Customer Group	2600	140,829	121,728	41,122	41,910	32,560	32,418	175,772	1,048,459	1,634,797	1,331,119	-	-

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 R1.634 billion. Of the total balance, 81% of the debt is older than 90 days, rendering it difficult to be collect. Revenue collection measures must be enhanced to improve the cash flow status.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10,102	292	209	2,127	-	-	-	-	12,730	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10,102	292	209	2,127	-	-	-	-	12,730	-	-

The creditors balance for December 2024 amount to R12.7 million. Total outstanding creditors are payable to trade creditors. The above indicates serious transgression of the MFMA Section 65 (2) (e) which requires that the invoices be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrence of fruitless and wasteful expenditure.

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Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2024	CHARGES		CAPITALIZED		31/12/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	25 870.56	0.00	150 000 000.00	2 339 648.28	136 000 000.00	16 365 518.84
2062250801	12 MONTHS CEDEED ESCOM	458 112.66		0.00	0.00		502 452.95
228810957(004)	CALL - MIG STANDARD BANK	1 473 300.88	0.00	107 689 000.00	1 753 466.54	78 283 397.06	32 632 370.36
228810957(003)	CALL WSIG GRANT	25 304 937.91		55 000 000.00	1 238 910.73	37 822 868.00	43 720 980.64
228810957(001)	CALL FLEET	379 916.59	0.00	0.00	17 337.00	0.00	397 253.59
BALANCE		27 642 138.60		312 689 000.00	5 349 362.55	252 106 265.06	93 618 576.38

The investment reported as at 31 December 2024 amount to R93.6 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 - M06 December

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:	1,2									
Operating Transfers and Grants										
National Government:		576,015	610,408	610,408	201,472	453,701	305,204	148,497	48.7%	460,179
Energy Efficiency and Demand Side Management Grant		1,000	-	-	-	-	-	-	-	-
Equitable Share		566,087	600,070	600,070	199,812	449,841	300,035	149,806	49.9%	449,841
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	307	650	680	(30)	-4.3%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	163	553	1,000	(447)	-44.7%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,400	6,979	6,979	1,190	2,657	3,489	(832)	-23.9%	6,979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,139	1,254	1,254	594	750	627	123	19.6%	750
Capacity Building and Other Grants		1,139	1,254	1,254	594	750	627	123	19.6%	750
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	202,066	454,451	305,831	148,620	48.6%	460,929
Capital Transfers and Grants										
National Government:		232,306	247,504	247,504	40,907	99,145	123,752	(24,607)	-19.9%	169,239
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162,524	167,504	167,504	49,478	89,239	83,752	5,487	6.6%	89,239
Water Services Infrastructure Grant		69,782	80,000	80,000	(8,571)	9,906	40,000	(30,094)	-75.2%	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	40,907	99,145	123,752	(24,607)	-19.9%	169,239
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	859,166	242,973	553,596	429,583	124,013	28.9%	630,168

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

**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 - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		582,123	610,408	610,408	83,955	283,077	305,205	(22,128)	-7.3%	610,408
Energy Efficiency and Demand Side Management Grant		1,300	-	-	-	-	-	-	-	-
Equitable Share		571,550	600,070	600,070	83,494	279,255	300,036	(20,781)	-6.9%	600,070
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	(28)	650	680	(30)	-4.3%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	98	534	1,000	(466)	-46.6%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,785	6,979	6,979	391	2,637	3,490	(852)	-24.4%	6,979
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		582,123	610,408	610,408	83,955	283,077	305,205	(22,128)	-7.3%	610,408
Capital expenditure of Transfers and Grants										
National Government:		24,725	247,504	247,504	7,948	86,262	123,752	(37,490)	-30.3%	247,504
Municipal Infrastructure Grant		11,491	167,504	167,504	7,948	77,648	83,752	(6,104)	-7.3%	167,504
Water Services Infrastructure Grant		13,233	80,000	80,000	-	8,614	40,000	(31,386)	-78.5%	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	7,948	86,262	123,752	(37,490)	-30.3%	247,504
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,847	857,912	857,912	91,902	369,339	428,957	(59,619)	-13.9%	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 - M06 December

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	2,925	12,089	11,584	505	4%	12,089
Pension and UIF Contributions		–	3,362	3,362	(196)	(999)	1,681	(2,680)	-159%	3,362
Medical Aid Contributions		–	311	311	(63)	(345)	156	(501)	-322%	311
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		3,126	3,329	3,329	327	1,660	1,665	(4)	0%	3,329
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1,099	1,631	1,631	82	504	816	(312)	-38%	1,631
Sub Total - Councillors		26,872	31,802	31,802	3,076	12,909	15,901	(2,992)	-19%	20,723
% increase	4		18.3%	18.3%						-22.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,967	10,125	10,125	238	2,012	5,063	(3,050)	-60%	10,125
Pension and UIF Contributions		118	1,016	1,016	11	66	508	(442)	-87%	1,016
Medical Aid Contributions		–	101	101	–	–	50	(50)	-100%	101
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		118	725	725	–	124	362	(238)	-66%	725
Motor Vehicle Allowance		403	1,172	1,172	45	270	586	(316)	-54%	1,172
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		0	1	1	–	–	1	(1)	-100%	1
<i>In kind benefits</i>		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		4,606	13,140	13,140	294	2,473	6,570	(4,097)	-62%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204,435	253,803	253,803	17,813	106,877	126,902	(20,024)	-16%	253,803
Pension and UIF Contributions		41,465	51,413	51,413	3,255	19,943	25,707	(5,764)	-22%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,410	8,578	14,421	(5,844)	-41%	28,843
Overtime		20,182	19,075	19,075	1,469	8,484	9,537	(1,053)	-11%	19,075
Performance Bonus		16,120	23,822	23,822	2,449	7,872	11,911	(4,039)	-34%	23,822
Motor Vehicle Allowance		1,305	498	498	53	380	249	131	53%	380
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		763	724	724	71	412	362	50	14%	412
Other benefits and allowances		4,148	4,732	4,732	305	1,959	2,366	(407)	-17%	4,732
Payments in lieu of leave		4,059	–	–	–	–	–	–	–	–
Long service awards		7,720	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
<i>Entertainment</i>		–	–	–	–	–	–	–	–	–
<i>Scarcity</i>		–	–	–	–	–	–	–	–	–
<i>Acting and post related allowance</i>		1,249	20	20	44	673	10	663	6698%	673
<i>In kind benefits</i>		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		318,155	382,930	382,930	26,870	155,179	191,466	(36,287)	-19%	383,153
% increase	4		20.4%	20.4%						20.4%
Total Parent Municipality		349,633	427,872	427,872	30,240	170,560	213,937	(43,376)	-20%	417,017
			22.4%	22.4%						19.3%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS										
		349,633	427,872	427,872	30,240	170,560	213,937	(43,376)	-20%	417,017
% increase	4		22.4%	22.4%						19.3%
TOTAL MANAGERS AND STAFF		322,761	396,070	396,070	27,164	157,652	198,036	(40,384)	-20%	396,293

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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 - M06 December

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	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	
Cash Receipts By Source																	
Property rates		5,911	1,332	4,049	912	12,028	1,362	6,270	6,270	6,270	6,270	6,270	18,295	75,237	76,816	82,237	
Service charges - Electricity revenue																	
Service charges - Water revenue		618	1,589	1,291	4,012	23,853	8,506	6,908	6,908	6,908	6,908	6,908	8,486	82,896	86,709	90,611	
Service charges - Waste Water Management		21	308	135	167	216	135	179	179	179	179	179	268	2,143	2,242	2,343	
Service charges - Waste Mangement		23	23	48	30	34	15	289	289	289	289	289	1,849	3,467	3,626	3,789	
Rental of facilities and equipment				2		1		10	10	10	10	10	65	118	123	129	
Interest earned - external investments		910	3,102	1,323	759	388	758	1,042	1,042	1,042	1,042	1,042	52	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	9,211	21,841	22,845	23,874	
Dividends received																	
Fines, penalties and forfeits		30	8	597	(364)	20	19	167	167	167	167	167	856	2,000	2,094		
Licences and permits		92	105	83	84	46	34	125	125	125	125	125	431	1,500	1,569	1,640	
Agency services																	
Transfers and Subsidies - Operational		250,029	2,340	1,000			200,424	50,972	50,972	50,972	50,972	50,972	(96,990)	611,662	623,364	620,041	
Other revenue		(319,689)	12,479	98,557	92,291	(27,575)	(216,054)	99	99	99	99	99	360,687	1,192	1,245	3,489	
Cash Receipts by Source		(61,419)	22,902	107,242	99,011	9,011	(4,801)	67,880	67,880	67,880	67,880	67,880	303,211	814,555	833,709	841,816	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88,520				74,169	27,624	20,625	20,625	20,625	20,625	20,625	(45,936)	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)	(1,105)	(1,120)						6,825				
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits						(1)							1				
VAT Control (receipts)																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		27,101	22,902	107,242	94,411	82,075	21,703	88,505	88,505	88,505	88,505	88,505	264,101	1,062,059	1,095,324	1,121,661	
Cash Payments by Type																	
Employee related costs		150	(3,979)	4,590	495	242	1,533	33,006	33,006	33,006	33,006	33,006	228,010	396,070	412,778	431,434	
Remuneration of councillors		(79)	(1)	899	445	428	(567)	2,650	2,650	2,650	2,650	2,650	17,425	31,802	33,269	34,786	
Interest																	
Bulk purchases - Electricity		384				543		3,500	3,500	3,500	3,500	3,500	23,573	42,000	43,932	45,909	
Acquisitions - water & other inventory		31,034		20,948	5,656	5,250	72,403	14,442	14,442	14,442	14,442	14,442	(34,200)	173,300	181,272	189,429	
Contracted services																	
Transfers and subsidies - other municipalities																	
Transfers and subsidies - other																	
Other expenditure		(298,242)	20,445	61,992	55,837	(48,578)	(154,902)	28,837	28,837	28,837	28,837	28,837	565,311	346,050	358,847	365,794	
Cash Payments by Type		(266,753)	16,465	88,430	62,433	(42,115)	(81,533)	82,435	82,435	82,435	82,435	82,435	800,119	989,222	1,030,097	1,067,352	
Other Cash Flows/Payments by Type																	
Capital assets		8,901	5,461	23,087	24,189	17,738	7,794	21,046	21,046	21,046	21,046	21,046	60,154	252,554	266,897	285,365	
Repayment of borrowing		16	16					1,198	1,198	1,198	1,198	1,198	8,351	14,372	6,571	6,692	
Other Cash Flows/Payments		1,960	748	980		303	3,094						(7,085)				
Total Cash Payments by Type		(255,877)	22,691	112,496	86,622	(24,074)	(70,645)	104,679	104,679	104,679	104,679	104,679	861,540	1,256,148	1,303,565	1,359,410	
NET INCREASE/(DECREASE) IN CASH HELD		282,978	211	(5,254)	7,789	106,148	92,348	(16,174)	(16,174)	(16,174)	(16,174)	(16,174)	(597,439)	(194,088)	(208,241)	(237,749)	
Cash/cash equivalents at the monthly year beginning:		43,587	326,565	326,776	321,522	329,312	435,460	527,808	511,634	495,460	479,286	463,112	446,938	43,587	(150,501)	(358,742)	
Cash/cash equivalents at the monthly year end:		326,565	326,776	321,522	329,312	435,460	527,808	511,634	495,460	479,286	463,112	446,938	(150,501)	(150,501)	(358,742)	(696,491)	

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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M06 December				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
	Interest on investment	16%	Over collection on interest from the banks	Budget will be increased should the trend continue
	Transfer and subsidies	49%	Transfer of equitable shares	Corrections will be done during adj budget - align with payment schedule
2	<u>Expenditure By Type</u>			
	Irrecoverable debt (13.7 million)		Write offs as per the Council resolution.	Budget will be allocated during adjustment budget
3				
	Variances was Not Calculated			
4	<u>Financial Position</u>			
	Variances was Not Calculated			
5	<u>Cash Flow</u>			
	Variances was Not Calculated			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

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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 - M06 December

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	17,738	17,738	105,231	87,493	83.1%	7%
December	25,813	21,046	21,046	7,794	7,794	126,277	118,483	93.8%	3%
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	87,169					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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	3,643	54,195	86,010	31,815	37.0%	159,253
Storm water Infrastructure		-	11,191	11,191	2,864	6,479	5,595	(884)	-15.8%	6,479
<i>Drainage Collection</i>		-	11,191	11,191	2,864	6,479	5,595	(884)	-15.8%	6,479
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
Electrical Infrastructure		-	5,000	5,000	-	483	2,500	2,017	80.7%	5,000
<i>LV Networks</i>		-	5,000	5,000	-	483	2,500	2,017	80.7%	5,000
<i>Capital Spares</i>										
Water Supply Infrastructure		25,474	144,865	144,865	778	42,168	72,432	30,265	41.8%	137,744
<i>Water Treatment Works</i>		-	20,382	20,382	-	13,261	10,191	(3,070)	-30.1%	13,261
<i>Bulk Mains</i>		11,074	7,000	7,000	-	-	3,500	3,500	100.0%	7,000
<i>Distribution</i>		14,400	115,483	115,483	778	28,906	57,741	28,835	49.9%	115,483
<i>Distribution Points</i>		-	2,000	2,000	-	-	1,000	1,000	100.0%	2,000
<i>PRV Stations</i>										
<i>Capital Spares</i>										
Sanitation Infrastructure		-	9,000	9,000	-	5,065	4,500	(565)	-12.6%	8,065
<i>Pump Station</i>		-	3,000	3,000	-	-	1,500	1,500	100.0%	3,000
<i>Reticulation</i>		-	1,667	1,667	-	1,655	833	(821)	-98.6%	1,655
<i>Waste Water Treatment Works</i>		-	2,667	2,667	-	1,712	1,333	(379)	-28.4%	1,712
<i>Outfall Sewers</i>										
<i>Toilet Facilities</i>		-	1,667	1,667	-	1,699	833	(865)	-103.8%	1,699
<i>Capital Spares</i>										
Solid Waste Infrastructure		(996)	1,964	1,964	-	-	982	982	100.0%	1,964
<i>Landfill Sites</i>		(996)	1,964	1,964	-	-	982	982	100.0%	1,964
Computer Equipment		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>										
Furniture and Office Equipment		187	3,000	3,000	-	678	1,500	822	54.8%	3,000
<i>Furniture and Office Equipment</i>		187	3,000	3,000	-	678	1,500	822	54.8%	3,000
Machinery and Equipment		55	50	50	-	-	25	25	100.0%	50
<i>Machinery and Equipment</i>		55	50	50	-	-	25	25	100.0%	50
Transport Assets		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>										
Land		-	-	-	-	-	-	-	-	-
<i>Land</i>										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>										
Living resources		-	-	-	-	-	-	-	-	-
<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 Expenditure on new assets	1	24,720	175,070	175,070	3,643	54,873	87,535	32,662	37.3%	162,303

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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

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	2,171	11,610	11,500	(110)	-1.0%	11,610
Water Supply Infrastructure		-	23,000	23,000	2,171	11,610	11,500	(110)	-1.0%	11,610
Dams and Weirs								-		
Boreholes		-	23,000	23,000	2,171	11,610	11,500	(110)	-1.0%	11,610
Community Assets		1,438	-	-	-	-	-	-		-
Community Facilities		1,438	-	-	-	-	-	-		-
Testing Stations		1,438	-	-	-	-	-	-		-
Other assets		-	2,400	2,400	-	-	1,200	1,200	100.0%	2,400
Operational Buildings		-	2,400	2,400	-	-	1,200	1,200	100.0%	2,400
Training Centres		-	2,400	2,400	-	-	1,200	1,200	100.0%	2,400
Intangible Assets		-	2,000	2,000	(154)	229	1,000	771	77.1%	2,000
Servitudes								-		
Licences and Rights		-	2,000	2,000	(154)	229	1,000	771	77.1%	2,000
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and A		-	2,000	2,000	(154)	229	1,000	771	77.1%	2,000
Land		-	-	-	-	-	-	-		-
Land								-		
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	2,017	11,839	13,700	1,861	13.6%	16,010

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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

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	15,607	45,576	37,329	(8,247)	-22.1%	69,779
Roads Infrastructure		1,304	5,300	5,300	-	-	2,650	2,650	100.0%	5,300
Roads		1,169	5,000	5,000	-	-	2,500	2,500	100.0%	5,000
Road Structures										
Road Furniture		136	300	300	-	-	150	150	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	50	50	100.0%	100
LV Networks		2,132	100	100	-	-	50	50	100.0%	100
Capital Spares										
Water Supply Infrastructure		975	44,000	44,000	13,540	39,122	22,000	(17,122)	-77.8%	39,122
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations										
Water Treatment Works		-	44,000	44,000	13,540	39,122	22,000	(17,122)	-77.8%	39,122
Sanitation Infrastructure		-	11,500	11,500	-	-	5,750	5,750	100.0%	11,500
Waste Water Treatment Works		-	11,500	11,500	-	-	5,750	5,750	100.0%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	2,066	6,454	6,879	425	6.2%	13,757
Landfill Sites		16,714	13,757	13,757	2,066	6,454	6,879	425	6.2%	13,757
Community Assets		1	250	250	-	-	125	125	100.0%	250
Sport and Recreation Facilities		1	250	250	-	-	125	125	100.0%	250
Indoor Facilities										
Outdoor Facilities		1	250	250	-	-	125	125	100.0%	250
Investment properties		-	-	-	-	-	-	-		-
Other assets		3,420	5,886	5,886	1,242	2,667	2,943	276	9.4%	5,886
Operational Buildings		3,420	5,886	5,886	1,242	2,667	2,943	276	9.4%	5,886
Municipal Offices		3,420	5,886	5,886	1,242	2,667	2,943	276	9.4%	5,886
Solid Waste Licenses										
Computer Software and Applications		4,312	7,500	7,500	2,417	7,769	3,750	(4,019)	-107.2%	7,769
Computer Equipment		22	50	50	-	13	25	12	48.3%	50
Computer Equipment		22	50	50	-	13	25	12	48.3%	50
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		24,183	8,550	8,550	980	1,593	4,275	2,682	62.7%	8,550
Transport Assets		24,183	8,550	8,550	980	1,593	4,275	2,682	62.7%	8,550
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Repairs	1	53,063	96,894	96,894	20,245	57,617	48,447	(9,170)	-18.9%	92,285

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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	66,587	61,012	(5,575)	-9.1%	106,747
Roads Infrastructure		20,009	39,337	39,337	4,445	26,672	19,668	(7,004)	-35.6%	26,672
Roads		20,009	39,337	39,337	4,445	26,672	19,668	(7,004)	-35.6%	26,672
Storm water Infrastructure		5,226	5,306	5,306	449	2,694	2,653	(41)	-1.5%	2,694
Drainage Collection		5,226	5,306	5,306	449	2,694	2,653	(41)	-1.5%	2,694
Electrical Infrastructure		3,560	4,412	4,412	322	1,933	2,206	274	12.4%	4,412
Power Plants		3,560	4,412	4,412	322	1,933	2,206	274	12.4%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	33,780	34,256	476	1.4%	68,512
Distribution		54,628	68,512	68,512	5,630	33,780	34,256	476	1.4%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	1,156	1,703	547	32.1%	3,406
Waste Water Treatment Works		1,989	3,406	3,406	193	1,156	1,703	547	32.1%	3,406
Solid Waste Infrastructure		764	1,051	1,051	59	353	525	173	32.9%	1,051
Landfill Sites		764	1,051	1,051	59	353	525	173	32.9%	1,051
Community Assets		17,714	18,147	18,147	1,874	11,242	9,074	(2,168)	-23.9%	11,242
Community Facilities		17,714	18,147	18,147	1,874	11,242	9,074	(2,168)	-23.9%	11,242
Halls		15,146	16,209	16,209	1,574	9,442	8,105	(1,337)	-16.5%	9,442
Centres		2,568	1,938	1,938	300	1,800	969	(831)	-85.7%	1,800
Unimproved Property								-		
Other assets		6,159	7,499	7,499	628	3,767	3,749	(18)	-0.5%	3,767
Operational Buildings		6,159	7,499	7,499	628	3,767	3,749	(18)	-0.5%	3,767
Municipal Offices		6,159	7,499	7,499	628	3,767	3,749	(18)	-0.5%	3,767
Furniture and Office Equipment		2,504	5,432	5,432	233	1,396	2,716	1,320	48.6%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	1,396	2,716	1,320	48.6%	5,432
Zoo's, Marine and Non-biological		-	-	-	-	-	-	-		-
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 Depreciation	1	121,308	162,638	162,638	14,520	86,954	81,319	(5,635)	-6.9%	136,856

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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 -

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	2,134	20,457	21,542	1,085	5.0%	23,457
Roads Infrastructure		246	40,084	40,084	2,134	20,457	20,042	(415)	-2.1%	20,457
Roads		246	40,084	40,084	2,134	20,457	20,042	(415)	-2.1%	20,457
Sanitation Infrastructure		-	3,000	3,000	-	-	1,500	1,500	100.0%	3,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	3,000	3,000	-	-	1,500	1,500	100.0%	3,000
Community Assets		-	7,000	7,000	-	-	3,500	3,500	100.0%	7,000
Community Facilities		-	7,000	7,000	-	-	3,500	3,500	100.0%	7,000
Cemeteries/Crematoria		-	7,000	7,000	-	-	3,500	3,500	100.0%	7,000
Computer Equipment		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
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	1	246	50,084	50,084	2,134	20,457	25,042	4,585	18.3%	30,457