

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

TABLE OF CONTENTS

Part 1

Section 1 Budget Statement.....	3
1.1 Mayors Report.....	3
1.2 Resolution.....	3
1.3 Executive Summary.....	3-4
1.4 Performance against the approved budget.....	4-7
1.5 Capital Expenditure.....	7
1.6 Material variances from SDBIP.....	7
1.7 Remedial corrective steps.....	7-8
Section 2: In year monthly budget statement.....	8
2.1 Table C1: Monthly Budget Statement.....	9
2.2 Table C2: Financial Performance (standard classification).....	10
2.3 Table C3: Financial Performance (revenue & expenditure by vote).....	11
2.4 Table C4: Financial Performance (revenue & expenditure).....	12-14
2.5 Table C5: Capital Expenditure by Vote.....	15-16
2.6 Table C6: Financial Position.....	17
2.7 Table C7: Cash Flow.....	18
Part 2: Supporting Documents	19
Section 3: Performance Indicators.....	19
3.1 Supporting Table SC2.....	19
Section 4: Debtor's Analysis	20
4.1 Supporting Table SC3.....	20
Section 5: Creditor's Analysis.....	20
5.1 Supporting Table SC4.....	20
Section 6: Investment Portfolio Analysis.....	21
6.1 Supporting Table SC5: Investments.....	21
Section 7: Allocation of grants receipts and expenditure	22
7.1 Supporting Table SC6.....	22
7.2 Supporting Table SC7 (1).....	23
7.3 Supporting Table SC7 (2).....	24

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

Section 8: Expenditure on councillor allowances	25
8.1 Supporting Table SC8.....	25
Section 9: Actual & Revised Targets for Cash Receipts.....	26
9.1 Supporting Table SC9.....	26
9.2 Supporting Table SC1.....	27
Section 10: Capital Programme Performance.....	27
10.1 Supporting Table SC12.....	27
10.2 Supporting Table SC13.....	28
10.2.1 Supporting Table SC13a.....	29
10.2.2 Supporting Table SC13b.....	30
10.2.3 Supporting Table SC13c.....	31
10.2.4 Supporting Table SC13d.....	32
10.2.5 Supporting Table SC13e.....	33
Section 11: Quality Certificate (separate)	

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Part 1: Section 1: Budget Statement

1.1 Mayor's Report

Purpose

The purpose of this report is to comply with Section 52 (d) of the Municipal Finance Management Act (MFMA No.56 of 2003) and the requirements Municipal budgeting and reporting requirements (MBRR) as promulgated in Government Gazette No 32141 of 17 April 2009.

Section 52(d) of the MFMA read together with Regulation 31 of the Municipal Budget and Reporting Regulations state that the Mayor of a municipality must, within 30 days after the end of each quarter submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality. Regulation 31 of the MBRR further states that the report in question must be prepared in accordance with format and content of the prescribed Schedule C of the MBRR.

Discussion

Moses Kotane Local Municipality complies the MFMA Section 71 and 52(d) in-year monitoring reports in the prescribed format as per the Municipal Budget and Reporting Regulations.

Monthly reporting

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the period under review.

1.2. Resolutions

The following recommendation will be presented to Council for its resolution when the in-year report is tabled.

Recommendations:

- That the Council considers the quarterly budget statement, performance assessment report and supporting documentation for the quarter ending 31 March 2024.
- That the Section 52 (d) report be submitted to Provincial and National Treasury as prescribed.

1.3. Executive Summary

The purpose of this report is to submit the Financial Quarterly Report in terms of Section 52(d) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) for the 3rd Quarter of the 2023/2024 financial year.

The Municipal Budget and Reporting Regulation no. 31 states that the quarterly budget statement report on the implementation of the budget and state of financial affairs of the municipality as required by Section 52 (d) must be –

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

- a) In the format specified in Schedule C and include all required tables, charts and explanatory notes, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the MFMA.
- b) Consistent with the monthly budget statements for the September, December, March and June as applicable; and
- c) Submit to the National Treasury and relevant Provincial Treasury within 5 days of tabling of the report in Council.

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.

The contents of this reports is indicative of all financial transactions, including debtors, expenditure, revenue, investments, grants, cash flow and the budget implementation status as guided by MFMA and the relevant Regulations.

Moses Kotane Local Municipality’s financial performance is discussed below from the performance against the approved budget. The report provides a synopsis of the financial status of the municipality.

The table below indicates the Financial Performance for the quarter ending 31 March 2024, reflecting the actual performance against the allocated budget.

1.4. Performance against the Operating Budget

ACTUAL vs ORIGINAL BUDGET as at 31 March 2024					
	2023/24 ORIGINAL BUDGET	2023/2024 ADJUSTMENT	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 077 484 189	1 078 188 918	915 481 571	162 707 347	85%
TOTAL EXPENDITURE	1 212 357 874	1 223 682 604	983 732 694	239 949 910	80%

Operating revenue generated as at the reporting period amount to R915.4 million which translate to 85% when compared to the allocated budget. Year to date expenditure for the same period amount to R983.7 or 80% of the appropriated expenditure budget

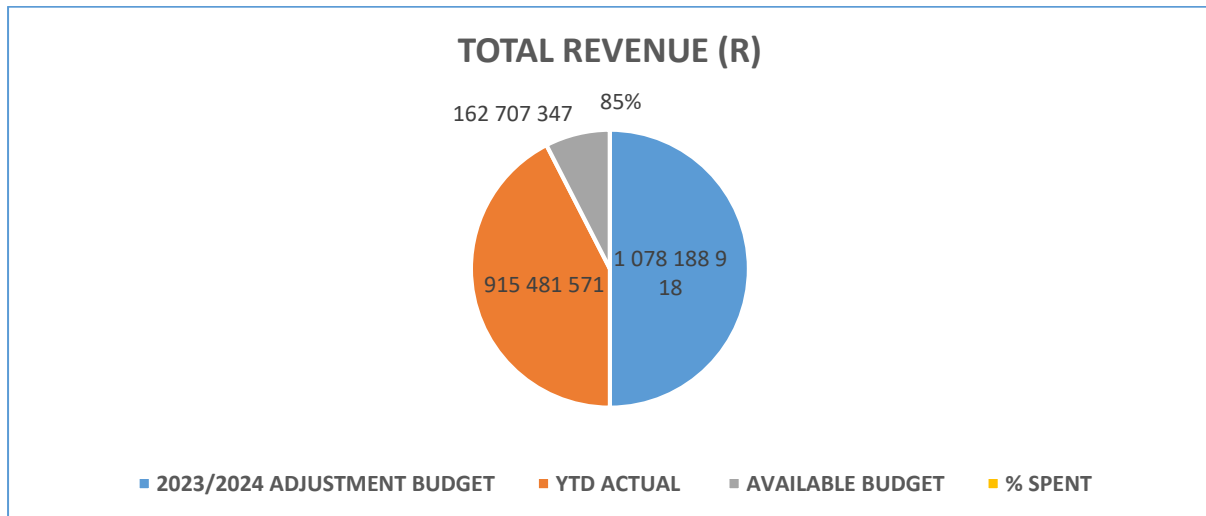
**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

Operating Revenue

The table below reflects operating revenue performance per revenue item. Over performance was recorded on interest and operating grants.

INCOME						
Revenue Sources	2023/24 Budget	2023/24 Adjustment Budget	Actual	Year to date	Available	% Spent
MARCH 2024						
Property Rates	154 525 327	154 525 327	12 674 466.01	112 637 766.61	41 887 560	73%
Service charges - water revenue	222 520 040	222 560 040	19 965 197	144 130 256	78 389 784	65%
Service charges - sanitation revenue	6 036 429	6 036 429	380 911	3 754 744	2 281 685	62%
Service charges - refuse revenue	12 276 619	12 276 619	1 051 436	9 509 726	2 766 893	77%
Interest earned - external investments	2 735 204	2 735 204	71 556	9 269 122	-6 533 918	339%
Interest earned - outstanding debtors	91 714 435	91 714 435	7 438 833	63 237 704	28 476 731	69%
Traffic Fines	2 000 000	2 000 000	-	1 061 850	938 150	53%
Licence Applications	2 000 000	2 000 000	41 329	771 950	1 228 050	39%
Transfers recognised - operational	581 763 210	582 427 939	141 481 255.68	568 759 964.10	13 003 246	98%
Rental of facilities and equipment	187 742	187 742	9 346	87 862.20	99 880	47%
Other revenue	1 725 183	1 725 183	350 508	2 260 625	-535 442	131%
TOTAL REVENUE	1 077 484 189	1 078 188 918	183 464 837.63	915 481 571.41	162 002 618	85%

The table below reflects graphical illustration of the operating revenue generated to date against the approved budget



The total revenue generated as at reporting quarter amount to R915.4 million or 85% against the total budget of R1,078 billion. Of the total amount generated to date 38% relates to own revenue while operational grants contributed 62%. This indicates that the municipality relies on government grants to fund its day to day expenses.

The following grants were received to date;

- Equitable Shares – R561.4 million
- WSIG – R70 million
- MIG – R163 million
- EPWP – R1,6 million

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

Operating Expenditure

OPERATING EXPENDITURE						
Expenditure Item	2023/24 Budget	2023/24 Adjustment Budget	Actual	Year to date	Available	% Spent
MARCH 2024						
Employee Related Cost and Allowance of Councillors	324 468 862	322 199 385	29 436 643.40	248 391 325.80	76 077 536	77%
Contracted Services	140 090 262	140 400 262	19 002 484.37	112 939 966.95	27 150 295	81%
Operational Cost	79 781 400	90 765 607	12 854 015.91	61 319 183.05	18 462 217	77%
Inventory	150 155 000	150 155 000	32 273 832.43	125 381 699.05	24 773 301	84%
Bulk Purchases Electricity	25 000 000	25 000 000	4 560 155.15	26 709 491.76	-1 709 492	107%
Interest on External Loans	5 600 000	8 900 000	208 345	2 752 798.84	2 847 201	49%
Operating Leases	3 500 000	2 500 000	1 085 836.44	2 899 589.41	600 411	83%
Bad Debts Written Off	328 721 071	328 721 071	301 017 156	302 757 211	25 963 860	92%
Depreciation	155 041 279	155 041 279	10 242 204	100 581 428	54 459 851	65%
TOTAL EXPENDITURE	1 212 357 874	1 223 682 604	410 680 672	983 732 694	228 625 180	80%

Total operating expenditure incurred as at 31st March 2024 amounted to R983.7 million which equates to 80% of the total budget of R1.2 million.

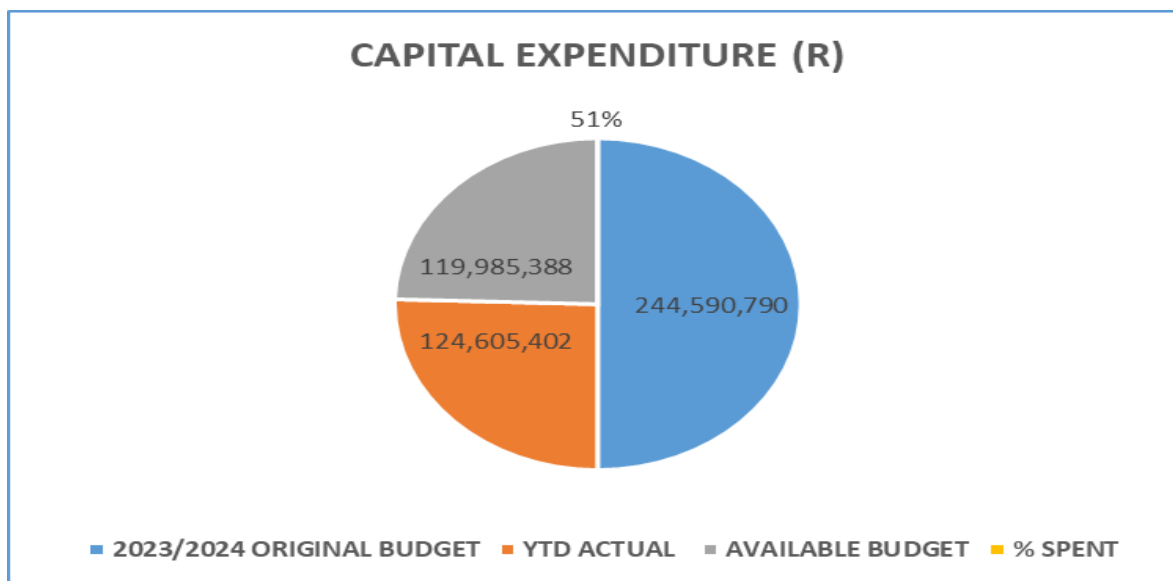
1.5. Capital Expenditure

The table below reflects capital expenditure for the third quarter of 2023/2024 financial year.

ACTUAL vs ORIGINAL BUDGET as at 31 March 2024				
	2023/2024 ADJUSTMENT	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
CAPITAL EXPENDITURE	231 793 386	169 282 571	62 510 815	73%

The adjusted capital budget for 2023/2024 financial year amount to R231.7 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at 31st March 2024 amount to R151 million, VAT exclusive. (VAT inclusive amount – R169.1 million). Capital spending to date accounts for 73% against the appropriated budget. The performance is fairly good given the 50% spending. Capital spending will be accelerated to avoid funds being returned to National coffers.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY



1.6. Material Variances From SDBIP

Overspending was realised on the operating expenditure, i.e. electricity consumption as well debt impairment.

1.7. Remedial Corrective Steps

Strict expenditure and cash flow management will be enforced to save costs in order to improve the budget status of the municipality. SCM processes, without compromising compliance, will also be expedited to ensure that capital grants are fully spent at year end to avoid roll overs or reverting funds to Treasury. In-year monitoring reports will be utilised as an early warning system and corrective measures be taken to curb non-compliance.

Section 2 - In-Year Budget Statement Tables

If a municipality does not have any municipalities, 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 -

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

- (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 must be presented for each table where such presentation will assist with the information contained in the tables.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M09 March

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	124 807	154 525	154 525	12 674	112 638	115 894	(3 256)	-3%	154 525
Service charges	194 662	240 833	240 873	21 398	157 395	180 641	(23 246)	-13%	240 873
Investment revenue	9 745	6 251	6 251	72	9 269	4 688	4 581	98%	6 251
Transfers and subsidies - Operational	537 931	581 763	582 428	141 481	568 760	436 588	132 172		582 428
Other own revenue	107 859	94 111	94 111	7 840	67 420	70 584	(3 164)	-4%	-
Total Revenue (excluding capital transfers and contributions)	975 004	1 077 484	1 078 189	183 465	915 482	808 395	107 087	13%	1 078 189
Employee costs	283 415	296 872	294 603	24 901	228 100	221 748	6 352		294 603
Remuneration of Councillors	25 874	27 597	27 597	4 536	20 291	20 697	(406)		27 597
Depreciation and amortisation	132 550	155 041	155 041	10 242	100 581	116 281	(15 700)		155 041
Interest	5 619	5 600	8 900	208	2 753	5 520	(2 767)		8 900
Inventory consumed and bulk purchases	177 046	175 155	175 155	36 834	152 091	131 366	20 725		175 155
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	419 178	552 093	562 387	333 959	479 916	418 187	61 729	15%	562 387
Total Expenditure	1 043 682	1 212 358	1 223 683	410 681	983 733	913 800	69 933	8%	1 223 683
Surplus/(Deficit)	(68 678)	(134 874)	(145 494)	(227 216)	(68 251)	(105 405)	37 154	-35%	(145 494)
Transfers and subsidies - capital (monetary allocations)	217 386	236 841	223 789	1 319	141 893	172 410	###	-18%	223 789
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	148 708	101 967	78 296	(225 897)	73 642	67 005	6 638	10%	78 296
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	148 708	101 967	78 296	(225 897)	73 642	67 005	6 638	10%	78 296
Capital expenditure & funds sources									
Capital expenditure	8 803	244 591	231 793	26 789	151 878	178 324	(26 446)	-15%	231 793
Capital transfers recognised	8 697	236 841	223 789	27 257	150 892	172 410	(21 518)	-12%	223 789
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7 750	8 004	(468)	986	5 914	(4 928)	-83%	8 004
Total sources of capital funds	8 803	244 591	231 793	26 789	151 878	178 324	(26 446)	-15%	231 793
Financial position									
Total current assets	2 315 211	229 074	229 074		553 424				229 074
Total non current assets	3 152 582	3 619 431	3 606 634		3 205 431				3 606 634
Total current liabilities	378 290	192 126	188 678		467 171				188 678
Total non current liabilities	70 749	72 328	60 186		62 882				60 186
Community wealth/Equity	3 266 622	3 482 085	3 508 549		3 228 582				3 508 549
Cash flows									
Net cash from (used) operating	1 229 699	252 337	252 337	361 243	1 395 131	189 253	#####	-637%	252 337
Net cash from (used) investing	(8 817)	(244 591)	(244 591)	(26 789)	(151 878)	(183 443)	(31 565)	17%	(244 591)
Net cash from (used) financing	(5 813)	(12 820)	(12 820)	(32)	(3 936)	(9 615)	(5 679)	59%	(12 820)
Cash/cash equivalents at the month/year end	1 251 950	63 660	63 660	-	1 278 172	64 928	#####	-1869%	33 781
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	82 810	40 892	38 993	35 760	35 518	34 657	162 475	1 010 328	1 441 434
Creditors Age Analysis									
Total Creditors	239	16 969	-	649	-	-	-	-	17 857

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.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

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.

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Government and administration		535 972	567 889	567 889	162 009	750 170	425 917	324 254	76%	567 889
Executive and council		21 455	22 852	22 852	-	929	17 139	(16 209)	-95%	22 852
Finance and administration		514 517	545 038	545 038	162 009	749 241	408 778	340 463	83%	545 038
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		23 827	4 000	6 634	4	2 501	4 054	(1 553)	-38%	6 634
Community and social services		1 612	-	2 634	(37)	667	1 054	(387)	-37%	2 634
Sport and recreation		20 851	-	-	-	-	-	-	-	-
Public safety		1 365	4 000	4 000	41	1 834	3 000	(1 166)	-39%	4 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		51 230	68 923	62 025	293	40 329	48 933	(8 604)	-18%	62 025
Planning and development		4 778	8 097	6 128	55	3 921	5 285	(1 364)	-26%	6 128
Road transport		46 452	60 826	55 897	239	36 408	43 648	(7 240)	-17%	55 897
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		581 362	673 513	665 430	22 477	264 375	501 901	(237 526)	-47%	665 430
Energy sources		16 357	8 000	8 963	-	5 413	6 385	(972)	-15%	8 963
Water management		424 392	428 759	526 728	21 045	245 697	360 757	(115 060)	-32%	526 728
Waste water management		47 406	130 953	30 199	381	3 755	57 913	(54 158)	-94%	30 199
Waste management		93 207	105 800	99 540	1 051	9 510	76 846	(67 336)	-88%	99 540
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 192 390	1 314 325	1 301 978	184 783	1 057 375	980 805	76 570	8%	1 301 978
Expenditure - Functional										
Government and administration		289 665	375 428	377 288	216 308	391 694	282 316	109 378	39%	377 288
Executive and council		84 311	101 393	100 953	10 969	71 201	75 869	(4 668)	-6%	100 953
Finance and administration		200 450	269 233	271 533	204 857	316 385	202 846	113 539	56%	271 533
Internal audit		4 903	4 802	4 802	481	4 109	3 602	507	14%	4 802
Community and public safety		125 021	121 102	124 036	8 191	84 690	92 000	(7 311)	-8%	124 036
Community and social services		26 539	33 814	36 448	1 573	17 756	26 414	(8 658)	-33%	36 448
Sport and recreation		60 726	51 959	51 959	3 438	39 232	38 969	263	1%	51 959
Public safety		37 756	35 329	35 629	3 180	27 701	26 617	1 084	4%	35 629
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		77 589	89 084	87 114	6 817	54 306	66 025	(11 719)	-18%	87 114
Planning and development		21 391	29 621	27 651	2 657	18 522	21 428	(2 906)	-14%	27 651
Road transport		56 199	59 463	59 463	4 160	35 784	44 597	(8 814)	-20%	59 463
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		548 634	623 594	632 094	179 098	450 623	471 096	(20 472)	-4%	632 094
Energy sources		43 171	38 507	38 507	5 227	34 686	28 881	5 805	20%	38 507
Water management		402 470	492 993	501 493	156 670	355 805	373 145	(17 340)	-5%	501 493
Waste water management		55 609	29 949	29 949	3 743	18 196	22 462	(4 266)	-19%	29 949
Waste management		47 385	62 144	62 144	13 459	41 937	46 608	(4 672)	-10%	62 144
Other	3	2 772	3 150	3 150	267	2 419	2 362	57	2%	3 150
Total Expenditure - Functional	3	1 043 682	1 212 358	1 223 683	410 681	983 733	913 800	69 933	8%	1 223 683
Surplus/ (Deficit) for the year		148 708	101 967	78 296	(225 897)	73 642	67 005	6 638	10%	78 296

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

2.3 Table C3: Monthly Budget Statement-Financial Performance

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

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	21 455	22 852	22 852	-	929	17 139	(16 209)	-94.6%	22 852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514 088	544 438	544 438	161 920	748 772	408 328	340 444	83.4%	544 438
Vote 04 - Corporate Services		429	600	600	88	469	450	19	4.2%	600
Vote 05 - Community Services		117 034	109 800	106 174	1 056	12 011	80 900	(68 889)	-85.2%	106 174
Vote 06 - Planning & Development		136	-	-	55	212	-	212	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539 249	636 636	627 915	21 665	294 982	473 988	(179 006)	-37.8%	627 915
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 192 390	1 314 325	1 301 978	184 783	1 057 375	980 805	76 570	7.8%	1 301 978
Expenditure by Vote										
Vote 01 - Municipal Council	1	71 931	87 446	87 006	10 531	59 188	65 409	(6 222)	-9.5%	87 006
Vote 02 - Office Of The Accounting Officer		22 319	23 610	23 610	2 026	20 730	17 708	3 022	17.1%	23 610
Vote 03 - Budget And Treasury Office		95 828	158 731	158 731	190 823	236 747	119 048	117 699	98.9%	158 731
Vote 04 - Corporate Services		80 922	86 645	86 645	10 657	60 990	64 984	(3 994)	-6.1%	86 645
Vote 05 - Community Services		187 203	195 701	200 935	24 291	138 296	148 869	(10 573)	-7.1%	200 935
Vote 06 - Planning & Development		20 725	26 906	26 906	1 963	16 937	20 180	(3 243)	-16.1%	26 906
Vote 07 - Infrastructure & Technical Services		564 753	633 320	639 850	170 388	450 845	477 602	(26 757)	-5.6%	639 850
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 043 682	1 212 358	1 223 683	410 681	983 733	913 800	69 933	7.7%	1 223 683
Surplus/ (Deficit) for the year	2	148 708	101 967	78 296	(225 897)	73 642	67 005	6 638	9.9%	78 296

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

2.4. Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 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		178 981	222 520	222 560	19 965	144 130	166 906	(22 776)	-14%	222 560
Service charges - Waste Water Management		3 864	6 036	6 036	381	3 755	4 527	(773)	-17%	6 036
Service charges - Waste management		11 817	12 277	12 277	1 051	9 510	9 207	302	3%	12 277
Sale of Goods and Rendering of Services		761	520	520	91	665	390	275	71%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71 462	60 636	60 636	4 324	36 061	45 477	(9 416)	-21%	60 636
Interest from Current and Non Current Assets		9 745	6 251	6 251	72	9 269	4 688	4 581	98%	6 251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	9	88	141	(53)	-38%	188
Licence and permits		336	2 000	2 000	41	772	1 500	(728)	-49%	2 000
Operational Revenue		1 014	1 205	1 205	260	1 596	904	692	77%	1 205
Non-Exchange Revenue										
Property rates		124 807	154 525	154 525	12 674	112 638	115 894	(3 256)	-3%	154 525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 028	2 000	2 000	-	1 062	1 500	(438)	-29%	2 000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537 931	581 763	582 428	141 481	568 760	436 588	132 172	30%	582 428
Interest		32 268	27 562	27 562	3 115	27 177	20 672	6 505	31%	27 562
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		838	-	-	-	-	-	-	-	-
Other Gains		0	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		975 004	1 077 484	1 078 189	183 465	915 482	808 395	107 087	13%	1 078 189
Expenditure By Type										
Employee related costs		283 415	296 872	294 603	24 901	228 100	221 748	6 352	3%	294 603
Remuneration of councillors		25 874	27 597	27 597	4 536	20 291	20 697	(406)	-2%	27 597
Bulk purchases - electricity		33 007	25 000	25 000	4 560	26 709	18 750	7 959	42%	25 000
Inventory consumed		144 039	150 155	150 155	32 274	125 382	112 616	12 765	11%	150 155
Debt impairment		-	328 721	328 721	-	-	246 541	(246 541)	-100%	328 721
Depreciation and amortisation		132 550	155 041	155 041	10 242	100 581	116 281	(15 700)	-14%	155 041
Interest		5 619	5 600	8 900	208	2 753	5 520	(2 767)	-50%	8 900
Contracted services		136 096	140 090	140 400	19 002	112 940	105 192	7 748	7%	140 400
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147 426	-	-	301 017	302 757	-	302 757	#DIV/0!	-
Operational costs		116 715	83 281	93 266	13 940	64 219	66 455	(2 236)	-3%	93 266
Losses on Disposal of Assets		18 942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1 043 682	1 212 358	1 223 683	410 681	983 733	913 800	69 933	8%	1 223 683
Surplus/(Deficit)		(68 678)	(134 874)	(145 494)	(227 216)	(68 251)	(105 405)	37 154	(0)	(145 494)
Transfers and subsidies - capital (monetary allocations)		217 386	236 841	223 789	1 319	141 893	172 410	(30 517)	(0)	223 789
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148 708	101 967	78 296	(225 897)	73 642	67 005	6 638	0	78 296
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148 708	101 967	78 296	(225 897)	73 642	67 005			78 296
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148 708	101 967	78 296	(225 897)	73 642	67 005			78 296
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148 708	101 967	78 296	(225 897)	73 642	67 005			78 296

Revenue

- a) Budgeted operating revenue for the 2023/2024 financial year to R1,078 billion.
- b) Total year to date operating revenue amount to R915.4 million.
- c) Year to date operating revenue comprises of own revenue and grants at 32% and 68% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R346.7 million. Own revenue is mainly derived from property rates and service charges which

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

contributed R270 million or 78% of the total own revenue generated for the reported period.

- e) Interest earned on outstanding debtors amount to R63.2 million. Low revenue collection remains a challenge for Moses Kotane, Council took a resolution to embark on a rehabilitation of debtors’ campaign to encourage consumers to pay the outstanding debts. An amount of R806.6 million have been written off to date.

The table below reflects billing and actual revenue received for property rates and service charges for the period ending 31 March 2024.

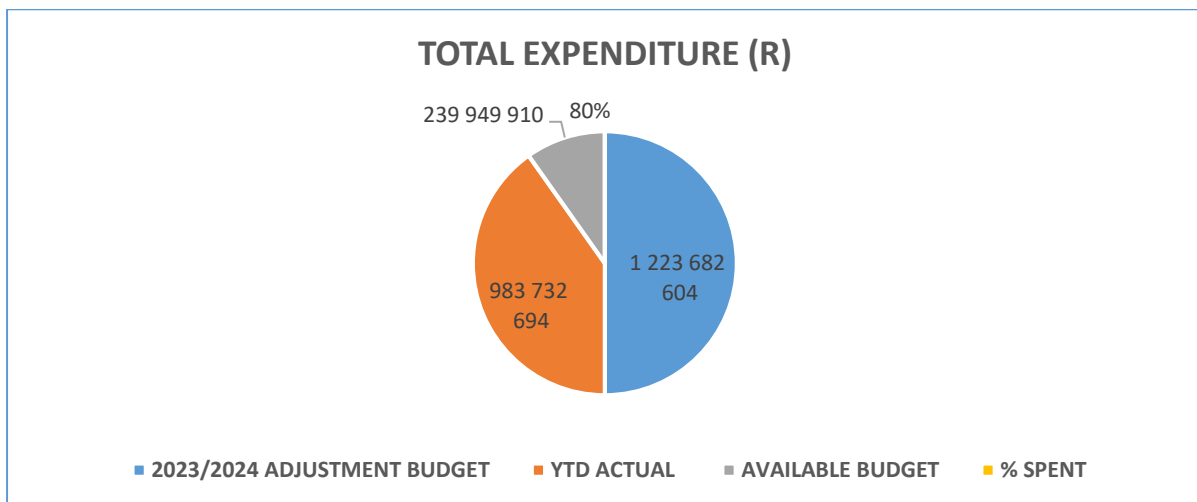
REVENUE PERFORMANCE AS AT 31 MARCH 2023				
Description	Budget	Billing	Actual Receipts	Actual/Billing
Property Rates	154 525 327	112 637 767	76 746 963	68%
Water	222 560 040	144 130 256	61 245 157	42%
Sanitation	6 036 429	3 754 744	2 489 663	66%
Refuse	12 276 619	9 509 726	242 526	3%
Total	395 398 415	270 032 493	140 724 310	52%

The above table indicates that property rates and service charges collect at rate lower than the recommended norm of 95%. Refuse removal is the worst collecting service at only 3% of the billed amount of R9.5 million.

Expenditure

- (a) Operating expenditure incurred for the reporting amount to R983.7 or 80% against the operating expenditure budget.
- (b) Contracted Services - The payment for contractors is not fixed, some of the expenses are only paid as and when the service is rendered.

The table below reflects graphical illustration of the operating expenditure incurred for the reporting period against the approved budget



QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

2.5. Table C5: Capital Expenditure by Vote

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

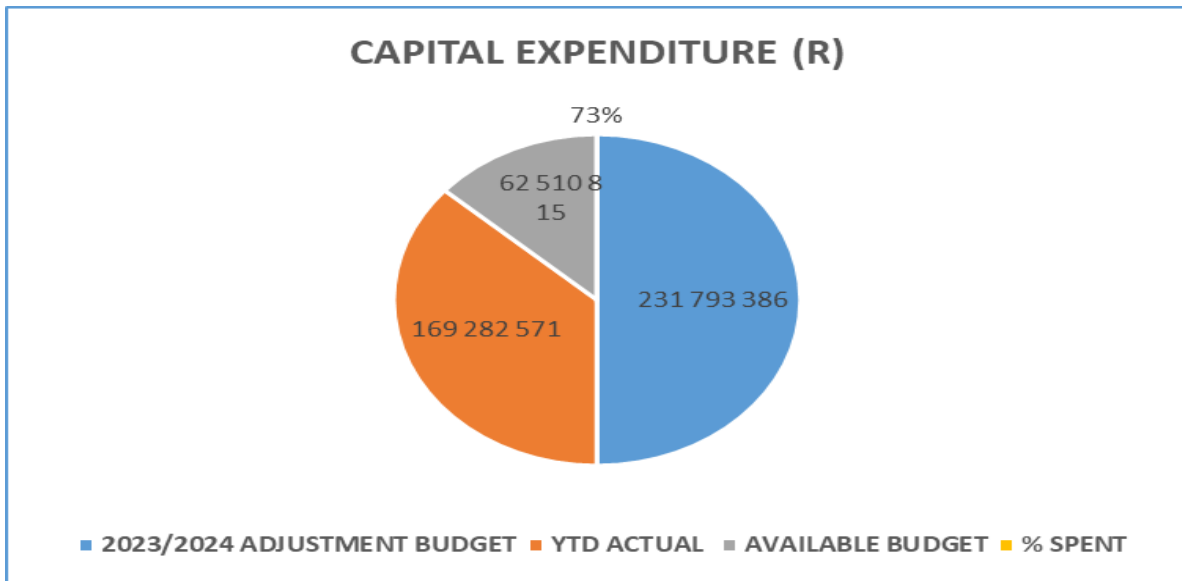
Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		106	6 000	6 554	(522)	931	4 572	(3 640)	-80%	6 554
Executive and council		-	-	2 054	(1 191)	-	822	(822)	-100%	2 054
Finance and administration		106	6 000	4 500	669	931	3 750	(2 819)	-75%	4 500
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 816	1 750	1 450	55	55	1 343	(1 288)	-96%	1 450
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 816	750	1 250	55	55	813	(758)	-93%	1 250
Public safety		-	1 000	200	-	-	530	(530)	-100%	200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 790	60 826	55 718	4 667	36 380	43 576	(7 197)	-17%	55 718
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 790	60 826	55 718	4 667	36 380	43 576	(7 197)	-17%	55 718
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3 092	176 015	168 071	22 590	114 512	128 834	(14 321)	-11%	168 071
Energy sources		-	4 000	5 142	372	3 778	3 457	321	9%	5 142
Water management		3 950	155 754	157 929	22 218	110 213	117 686	(7 473)	-6%	157 929
Waste water management		-	10 000	5 000	-	522	5 500	(4 978)	-91%	5 000
Waste management		(859)	6 261	-	-	-	2 191	(2 191)	-100%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8 803	244 591	231 793	26 789	151 878	178 324	(26 446)	-15%	231 793
Funded by:										
National Government		8 697	236 841	223 789	27 257	150 892	172 410	(21 518)	-12%	223 789
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8 697	236 841	223 789	27 257	150 892	172 410	(21 518)	-12%	223 789
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		106	7 750	8 004	(468)	986	5 914	(4 928)	-83%	8 004
Total Capital Funding		8 803	244 591	231 793	26 789	151 878	178 324	(26 446)	-15%	231 793

Capital adjusted budget for 2023/2024 financial year amount to R231.7 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at March 2024 amount to R151.8 million, VAT exclusive. (VAT inclusive amount – R169.2 million). Capital spending to date accounts for 73% against the appropriated budget.

Spending was mainly incurred on water and roads as they contribute a bigger portion to the capital budget.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

Graphical Illustration of capital expenditure against the approved budget



**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

2.6. Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1 902 658	63 040	63 040	233 282	63 040
Trade and other receivables from exchange transactions		70 897	66 260	66 260	99 555	66 260
Receivables from non-exchange transactions		172 477	66 260	66 260	52 186	66 260
Current portion of non-current receivables						
Inventory		16 493	14 665	14 665	17 313	14 665
VAT		129 471	12 635	12 635	127 737	12 635
Other current assets		23 214	6 214	6 214	23 350	6 214
Total current assets		2 315 211	229 074	229 074	553 424	229 074
Non current assets						
Investments		-	-	-	-	-
Investment property		150 664	151 438	151 438	150 664	151 438
Property, plant and equipment		2 988 511	3 452 125	3 440 328	3 043 274	3 440 328
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		13 393	15 854	14 854	11 479	14 854
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		3 152 582	3 619 431	3 606 634	3 205 431	3 606 634
TOTAL ASSETS		5 467 793	3 848 505	3 835 708	3 758 855	3 835 708
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8 840	12 820	12 820	4 954	12 820
Consumer deposits		1 823	-	-	1 830	-
Trade and other payables from exchange transactions		210 314	177 266	177 266	192 938	177 266
Trade and other payables from non-exchange transactions		8 156	-	(3 448)	102 528	(3 448)
Provision		49 159	2 040	2 040	41 266	2 040
VAT		99 997	-	-	123 655	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378 290	192 126	188 678	467 171	188 678
Non current liabilities						
Financial liabilities		34 753	33 895	21 753	26 811	21 753
Provision		35 996	38 433	38 433	36 071	38 433
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		70 749	72 328	60 186	62 882	60 186
TOTAL LIABILITIES		449 039	264 454	248 864	530 053	248 864
NET ASSETS	2	5 018 754	3 584 052	3 586 844	3 228 803	3 586 844
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 266 622	3 482 085	3 508 549	3 228 582	3 508 549
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 266 622	3 482 085	3 508 549	3 228 582	3 508 549

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

The municipality closed the month with a favourable cash balance of R245.8 million which is made up of investments of R235.2 million and cash balances of R10.6million.

2.7. Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100 014	80 353	80 353	3 922	65 280	60 265	5 015	8%	80 353
Service charges		154 773	69 811	69 811	164	65 408	52 358	13 050	25%	69 811
Other revenue		589 255	5 913	5 913	21 850	213 855	4 435	209 420	4722%	5 913
Transfers and Subsidies - Operational		161 779	581 763	581 763	142 012	567 216	436 322	130 894	30%	581 763
Transfers and Subsidies - Capital		208 558	236 841	236 841	74 115	237 903	177 631	60 272	34%	236 841
Interest		9 745	6 251	6 251	72	9 269	4 688	4 581	98%	6 251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5 575	(728 596)	(728 596)	119 108	236 200	(546 447)	(782 647)	143%	(728 596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 229 699	252 337	252 337	361 243	1 395 131	189 253	#####	-637%	252 337
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(13)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(8 803)	(244 591)	(244 591)	(26 789)	(151 878)	(183 443)	(31 565)	17%	(244 591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 817)	(244 591)	(244 591)	(26 789)	(151 878)	(183 443)	(31 565)	17%	(244 591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	193	(61)	-	(61)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	-	5	-	5	#DIV/0!	-
Payments										
Repayment of borrowing		(5 813)	(12 820)	(12 820)	(225)	(3 880)	(9 615)	(5 735)	60%	(12 820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 813)	(12 820)	(12 820)	(32)	(3 936)	(9 615)	(5 679)	59%	(12 820)
NET INCREASE/ (DECREASE) IN CASH HELD		1 215 070	(5 074)	(5 074)	334 421	1 239 317	(3 805)			(5 074)
Cash/cash equivalents at beginning:		36 880	68 734	68 734	943 751	38 855	68 734			38 855
Cash/cash equivalents at month/year end:		1 251 950	63 660	63 660		1 278 172	64 928			33 781

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 and other revenue will be investigated and be corrected.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			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		0.0%	13.3%	13.4%	0.3%	3.0%
Borrowed funding of 'own' 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		8.0%	6.4%	5.9%	10.1%	5.9%
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	612.0%	119.2%	121.4%	118.5%	121.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	33.4%	49.9%	33.4%
<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 Revenue		27.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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 generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	27.6%	27.3%	24.9%	27.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.6%	11.1%	10.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.2%	14.9%	15.2%	0.3%	3.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M09 March

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	42 443	21 287	18 533	18 421	18 538	19 031	78 315	466 727	683 295	601 032	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21 890	10 554	10 510	8 872	7 594	7 225	41 801	317 245	425 691	382 737	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 032	539	302	311	356	347	1 885	5 670	10 441	8 568	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 390	1 193	1 189	1 189	1 188	1 194	6 784	16 967	32 093	27 321	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-	-	-
Interest on Arrear Debtor Accounts	1810	14 652	7 196	8 339	6 840	6 711	6 702	32 670	174 051	257 161	226 974	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	404	123	120	128	1 131	159	1 021	29 669	32 754	32 107	-	-
Total By Income Source	2000	82 810	40 892	38 993	35 760	35 518	34 657	162 475	1 010 328	1 441 434	1 278 738	-	-
2022/23 - totals only		81281768	40026522	42298023	37232285	37163897	30935527	178084261	#####	2 036 175	1 872 969	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	17 587	7 736	9 179	7 145	6 869	6 711	35 402	222 695	313 324	278 822	-	-
Commercial	2300	26 954	13 860	11 755	9 517	9 218	9 819	26 913	268 306	376 342	323 773	-	-
Households	2400	38 119	19 225	17 989	19 021	18 350	18 019	99 498	513 133	743 354	688 021	-	-
Other	2500	150	72	69	77	1 080	108	652	6 194	8 413	8 122	-	-
Total By Customer Group	2600	82 810	40 892	38 993	35 760	35 518	34 657	162 475	1 010 328	1 441 434	1 278 738	-	-

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 R1.441 billion. Of the total balance, R1.2 million or 89% is outstanding for more than 90 days, rendering it difficult to collect.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3 as the balance is inclusive of debt impairment. Furthermore, the statement financial Position reflects the net consumer debtors and other debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due prior to debt impairment.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2023/24									Prior year btals 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	239	16 969	-	649	-	-	-	-	-	17 857	8 594
Auditor General	0800										-	-
Other	0900										-	-
Total By Customer Type	1000	239	16 969	-	649	-	-	-	-	-	17 857	8 594

The creditors balance as at 31 March 2024 amount to R17.8 million. Total outstanding creditors are payable to trade creditors. The above indicates that

Section 6 - Investment Portfolio Analysis

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

6.1 Table SC5: Investments Portfolio

INVESTMENTS MOSES KOTANE 2023/2024							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2023	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/03/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	5 160 908.71	0.00	462 173 000.00	4 828 968.43	338 900 000.00	133 262 877.14
2062250801	12 MONTHS CEDEED ESCOM	425 755.26		0.00	0.00		458 112.66
228810957(004)	CALL - MIG STANDARD BANK	10 683 660.31	0.00	151 088 890.00	2 027 211.86	101 753 151.53	62 046 610.64
228810957(003)	CALL WSIG GRANT	11 690 577.14		84 028 005.00	1 160 125.30	57 752 357.53	39 126 349.91
228810957(001)	CALL FLEET	4 842 691.84	0.00	0.00	179 852.44	4 650 000.00	372 544.28
BALANCE		32 803 593.26		697 289 895.00	8 196 158.03	503 055 509.06	235 266 494.63

The investment reported as at 31 March 2024 amount to R235.2 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.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 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:		537 195	581 763	579 794	141 519	568 138	435 535	132 604	30.4%	579 794
Energy Efficiency and Demand Side Management Grant		350	4 000	4 000	-	1 495	3 000	(1 505)	-50.2%	4 000
Equitable Share		528 602	566 087	566 087	141 523	561 437	424 565	136 872	32.2%	566 087
Expanded Public Works Programme Integrated Grant		1 652	1 629	1 629	-	929	1 222	(292)	-23.9%	1 629
Local Government Financial Management Grant		1 950	1 950	1 950	(4)	568	1 463	(894)	-61.1%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 642	8 097	6 128	-	3 709	5 285	(1 576)	-29.8%	6 128
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	2 634	(37)	622	1 054	(432)	-41.0%	2 634
Capacity Building and Other Grants		735	-	2 634	(37)	622	1 054	(432)	-41.0%	2 634
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	537 931	581 763	582 428	141 481	568 760	436 588	132 172	30.3%	582 428
Capital Transfers and Grants										
National Government:		217 144	236 841	223 789	1 319	141 893	172 410	(30 517)	-17.7%	223 789
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157 450	171 841	161 955	1 029	105 829	124 926	(19 097)	-15.3%	161 955
Water Services Infrastructure Grant		59 694	65 000	61 835	290	36 064	47 484	(11 420)	-24.0%	61 835
Provincial Government:		242	-	-	-	-	-	-	-	-
Infrastructure Grant		242	-	-	-	-	-	-	-	-
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	217 386	236 841	223 789	1 319	141 893	172 410	(30 517)	-17.7%	223 789
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755 317	818 604	806 217	142 800	710 653	608 998	101 655	16.7%	806 217

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 – R561.4 million
- WSIG – R70 million
- MIG – R167.9 million
- EPWP – R1.6 million
- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

7.2 Supporting Table SC7 (1)

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 - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 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:		4 151	581 763	585 954	72 426	426 945	438 001	(11 055)	-2.5%	585 954
Energy Efficiency and Demand Side Management Grant		573	4 000	4 000	-	1 300	3 000	(1 700)	-56.7%	4 000
Equitable Share		176	566 087	572 247	71 775	419 913	427 031	(7 118)	-1.7%	572 247
Expanded Public Works Programme Integrated Grant		1 634	1 629	1 629	288	1 205	1 222	(16)	-1.3%	1 629
Local Government Financial Management Grant		1 769	1 950	1 950	11	556	1 463	(907)	-62.0%	1 950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8 097	6 128	352	3 971	5 285	(1 314)	-24.9%	6 128
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4 151	581 763	585 954	72 426	426 945	438 001	(11 055)	-2.5%	585 954
Capital expenditure of Transfers and Grants										
National Government:		8 697	236 841	223 789	27 257	150 892	172 410	(21 518)	-12.5%	223 789
Municipal Infrastructure Grant		4 747	171 841	161 955	18 248	110 291	124 926	(14 635)	-11.7%	161 955
Water Services Infrastructure Grant		3 950	65 000	61 835	9 009	40 601	47 484	(6 882)	-14.5%	61 835
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		8 697	236 841	223 789	27 257	150 892	172 410	(21 518)	-12.5%	223 789
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12 848	818 604	809 743	99 683	577 838	610 411	(32 573)	-5.3%	809 743

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

7.3 Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2023/24			
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance
R thousands					YTD variance %
EXPENDITURE					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:		-	-	-	-
Local Government Equitable Share		-	-	-	-
Provincial Government:		-	-	-	-
District Municipality:		-	-	-	-
Other grant providers:		-	-	-	-
Total operating expenditure of Approved Roll-overs		-	-	-	-
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:		-	-	-	-
Provincial Government:		-	-	-	-
District Municipality:		-	-	-	-
Other grant providers:		-	-	-	-
Total capital expenditure of Approved Roll-overs		-	-	-	-
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-

The municipality has applied for roll over for MIG and WSIG projects and will be incorporated in the main adjustment budget period upon approval by National Treasury.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

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 - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 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		21 687	23 211	23 211	4 017	16 982	17 408	(426)	-2%	23 211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 017	3 174	3 174	267	2 338	2 380	(42)	-2%	3 174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 170	1 211	1 211	252	971	909	62	7%	1 211
Sub Total - Councillors		25 874	27 597	27 597	4 536	20 291	20 697	(406)	-2%	27 597
% increase	4		6.7%	6.7%						6.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 731	9 559	9 559	359	2 891	7 170	(4 278)	-60%	9 559
Pension and UIF Contributions		213	683	683	20	59	512	(454)	-88%	683
Medical Aid Contributions		54	114	114	-	-	85	(85)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	118	275	(157)	-57%	367
Motor Vehicle Allowance		556	1 225	1 225	45	268	919	(651)	-71%	1 225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-94%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 745	11 949	11 949	423	3 336	8 962	(5 626)	-63%	11 949
% increase	4		151.8%	151.8%						151.8%
Other Municipal Staff										
Basic Salaries and Wages		181 806	202 326	200 551	18 947	153 868	151 035	2 834	2%	200 551
Pension and UIF Contributions		38 071	40 740	40 883	3 670	30 995	30 613	383	1%	40 883
Medical Aid Contributions		15 403	16 572	16 659	1 492	12 323	12 464	(141)	-1%	16 659
Overtime		20 210	5 856	5 356	962	13 843	4 192	9 652	230%	5 356
Performance Bonus		12 509	14 192	14 302	2 282	11 919	10 688	1 231	12%	14 302
Motor Vehicle Allowance		1 078	669	509	334	962	437	525	120%	509
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	647	205	703	479	224	47%	647
Other benefits and allowances		2 876	3 558	3 558	330	3 059	2 669	390	15%	3 558
Payments in lieu of leave		719	-	-	(3 872)	(3 872)	-	(3 872)	#DIV/0!	-
Long service awards		4 195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 171	382	190	127	962	210	752	359%	190
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278 670	284 923	282 653	24 477	224 764	212 786	11 978	6%	282 653
% increase	4		2.2%	1.4%						1.4%
Total Parent Municipality		309 289	324 469	322 199	29 437	248 391	242 445	5 946	2%	322 199
TOTAL SALARY, ALLOWANCES & BENEFITS		309 289	324 469	322 199	29 437	248 391	242 445	5 946	2%	322 199
% increase	4		4.9%	4.2%						4.2%
TOTAL MANAGERS AND STAFF		283 415	296 872	294 603	24 901	228 100	221 748	6 352	3%	294 603

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M09 March

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1															
Cash Receipts By Source																
Property rates		4 450	1 522	4 701	31 755	3 336	7 417	1 210	6 966	3 922	6 696	6 696	1 681	80 353	75 237	76 816
Service charges - Electricity revenue																
Service charges - Water revenue		9 141	3 234	5 850	13 795	2 971	6 104	7 786	11 796	152	5 558	5 558	(5 253)	66 693	82 896	86 709
Service charges - Waste Water Management		32	149	54	595	23	30	1 273	2 003	5	151	151	(2 657)	1 811	2 143	2 242
Service charges - Waste Management		42	69	72	77	29	38	19	59	7	109	109		677	1 308	3 467
Rental of facilities and equipment		8		18	16	9	9	9	9	9	16	16	69	188	118	123
Interest earned - external investments		1 103	1 976	1 053	823	636	60	2 444	1 102	72	521	521	(4 060)	6 251	12 500	13 075
Interest earned - outstanding debtors															21 841	22 845
Dividends received																
Fines, penalties and forfeits		36	34	21	12	18	23	32	42	76	167	167	1 375	2 000	2 000	2 094
Licences and permits		113	76	64	125	81	84	91	97	41	167	167	895	2 000	1 500	1 569
Agency services																
Transfers and Subsidies - Operational		235 869	2 357	2 200			184 778			142 012	48 480	48 480	(82 413)	581 763	611 662	623 364
Other revenue		(443 693)	70 263	302 922	63 375	59 047	34 679	46 575	57 812	21 724	144		(211 266)	1 725	1 192	1 245
Cash Receipts by Source		(192 900)	79 680	316 956	110 575	66 149	233 223	59 440	79 887	168 020	62 008	62 008	(300 951)	744 092	814 555	833 709
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20 000			20 000		90 679	33 109		74 115	19 737	19 737	(40 536)	236 841	247 504	261 615
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing							(254)			193			61			
Increase (decrease) in consumer deposits				1	2	0	0	0	0				(5)			
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		(172 900)	79 680	316 957	130 575	66 150	323 648	92 549	79 888	242 328	81 744	81 744	(341 431)	980 933	1 062 059	1 095 324
Cash Payments by Type																
Employee related costs		(17)	(4 906)	4 961	875	(137)	584	(396)	690	(3 243)	24 739	24 739	248 983	296 872	397 587	414 366
Remuneration of councillors		(24)	(496)	446	(796)	(50)	(76)	23	(53)		2 300	2 300	24 031	27 597	31 802	33 269
Interest																
Bulk purchases - Electricity		3 669	4 241	(1 232)	854	669					2 083	2 083	12 633	25 000	42 000	43 932
Acquisitions - water & other inventory		22 966	24 564		38 242		33 026		26 293		10 833	10 833	(36 758)	130 000	173 300	207 166
Contracted services																
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		(212 610)	51 044	27 850	22 017	40 945	(215 989)	(16 154)	26 864	(116 556)	20 761	20 761	600 195	249 127	366 488	352 355
Cash Payments by Type		(186 017)	74 447	32 025	61 192	41 419	(182 454)	(16 527)	53 794	(119 799)	60 716	60 716	849 084	728 596	1 011 177	1 051 087
Other Cash Flows/Payments by Type																
Capital assets		9 552	8 926	17 796	19 802	26 539	25 813	11 579	5 083	26 789	20 383	20 383	51 948	244 591	252 554	266 897
Repayment of borrowing		584		226			2 845			225	1 068	1 068	6 803	12 820	14 372	6 571
Other Cash Flows/Payments				213		945	3 264	607		691			(5 720)			
Total Cash Payments by Type		(175 880)	83 372	50 260	80 994	68 903	(150 533)	(4 341)	58 876	(92 093)	82 167	82 167	902 114	986 006	1 278 103	1 324 555
NET INCREASE/(DECREASE) IN CASH HELD		2 980	(3 692)	266 697	49 581	(2 754)	474 182	96 890	21 011	334 421	(423)	(423)	(1 243 545)	(5 074)	(216 044)	(228 231)
Cash/cash equivalents at the month/year beginning:		38 855	41 836	38 143	304 841	354 421	351 668	825 849	922 739	943 751	1 278 172	1 277 749	1 277 326	38 855	33 781	(182 262)
Cash/cash equivalents at the month/year end:		41 836	38 143	304 841	354 421	351 668	825 849	922 739	943 751	1 278 172	1 277 749	1 277 326	33 781	(182 262)	(411 494)	

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue Variances was Not Calculated			
2	Expenditure By Type Variances was Not Calculated			
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			

No variances were recorded for the reporting period.

Section 10: Capital Programme Performance

10. Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2022/23	Budget Year 2023/24							
	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	5 977	20 383	20 383	9 552	9 552	20 383	10 830	53.1%	4%
August	4 768	20 383	20 383	8 926	8 926	40 765	31 840	78.1%	4%
September	13 266	20 383	20 383	17 796	17 796	61 148	43 352	70.9%	8%
October	4 596	20 383	20 383	19 802	19 802	81 530	61 728	75.7%	9%
November	23 413	20 383	20 383	26 539	26 539	101 913	75 374	74.0%	11%
December	22 574	20 383	20 383	25 813	25 813	122 295	96 483	78.9%	11%
January	10 035	20 383	20 383	11 579	11 579	142 678	131 099	91.9%	5%
February	18 590	17 823	17 823	5 083	5 083	160 501	155 419	96.8%	2%
March	24 580	17 823	17 823	26 789	26 789	178 324	151 535	85.0%	12%
April	12 525	17 823	17 823	–	–	196 147	196 147	100.0%	–
May	25 837	17 823	17 823	–	–	213 970	213 970	100.0%	–
June	(60 057)	17 823	17 823	–	–	231 793	231 793	100.0%	–
Total Capital expenditure	106 104	231 793	231 793	151 878					

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		3,092	171,460	176,872	25,898	122,978	130,760	7,782	6.0%	176,872
Storm water Infrastructure		-	14,738	14,738	3,308	12,248	11,053	(1,195)	-10.8%	14,738
<i>Drainage Collection</i>		-	14,738	14,738	3,308	12,248	11,053	(1,195)	-10.8%	14,738
<i>Storm water Conveyance Attenuation</i>								-		
Electrical Infrastructure		-	4,000	5,142	372	3,778	3,457	(321)	-9.3%	5,142
<i>LV Networks</i>		-	4,000	5,142	372	3,778	3,457	(321)	-9.3%	5,142
<i>Capital Spares</i>								-		
Water Supply Infrastructure		3,950	136,461	151,992	22,218	106,431	108,558	2,127	2.0%	151,992
<i>Water Treatment Works</i>		-	17,000	17,000	4,565	14,465	12,750	(1,715)	-13.4%	17,000
<i>Bulk Mains</i>		-	14,702	14,002	1,229	10,361	10,746	386	3.6%	14,002
<i>Distribution</i>		3,950	102,560	120,991	16,425	81,606	84,292	2,686	3.2%	120,991
<i>Distribution Points</i>		-	2,200	-	-	-	770	770	100.0%	-
Sanitation Infrastructure		-	10,000	5,000	-	522	5,500	4,978	90.5%	5,000
<i>Toilet Facilities</i>		-	10,000	5,000	-	522	5,500	4,978	90.5%	5,000
<i>Capital Spares</i>								-		
Solid Waste Infrastructure		(859)	6,261	-	-	-	2,191	2,191	100.0%	-
<i>Landfill Sites</i>		(859)	6,261	-	-	-	2,191	2,191	100.0%	-
Community Assets		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	3,500	3,200	744	931	2,455	1,524	62.1%	3,200
<i>Furniture and Office Equipment</i>		-	3,500	3,200	744	931	2,455	1,524	62.1%	3,200
Machinery and Equipment		-	750	1,250	55	55	813	758	93.3%	1,250
<i>Machinery and Equipment</i>		-	750	1,250	55	55	813	758	93.3%	1,250
Transport Assets		-	-	2,054	(1,191)	-	822	822	100.0%	2,054
<i>Transport Assets</i>		-	-	2,054	(1,191)	-	822	822	100.0%	2,054
Zoo's, Marine and Non-bio		-	-	-	-	-	-	-		-
<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	1	3,092	175,710	183,376	25,506	123,964	134,849	10,885	8.1%	183,376

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

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	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	19,293	5,937	-	3,782	9,127	5,345	58.6%	5,937
<i>Capital Spares</i>								-		
Water Supply Infrastructure		-	19,293	5,937	-	3,782	9,127	5,345	58.6%	5,937
<i>Dams and Weirs</i>								-		
<i>Boreholes</i>		-	19,293	5,937	-	3,782	9,127	5,345	58.6%	5,937
Community Assets		2,816	1,000	-	-	-	450	450	100.0%	-
Community Facilities		2,816	1,000	-	-	-	450	450	100.0%	-
<i>Halls</i>		2,816	-	-	-	-	-	-		-
<i>Testing Stations</i>		-	1,000	-	-	-	450	450	100.0%	-
Investment properties		-	-	-	-	-	-	-		-
Intangible Assets		106	2,500	1,500	(76)	-	1,375	1,375	100.0%	1,500
<i>Servitudes</i>								-		
Licences and Rights		106	2,500	1,500	(76)	-	1,375	1,375	100.0%	1,500
<i>Computer Software and A</i>		106	2,500	1,500	(76)	-	1,375	1,375	100.0%	1,500
Zoo's, Marine and Non-bio		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital	1	2,922	22,793	7,437	(76)	3,782	10,952	7,170	65.5%	7,437

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

10.2.3 Supporting Table SC13c

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		30,248	23,800	23,800	1,526	11,045	17,850	6,805	38.1%	23,800
Roads Infrastructure		1,640	5,200	5,200	92	652	3,900	3,248	83.3%	5,200
Roads		1,640	5,000	5,000	92	516	3,750	3,234	86.2%	5,000
Road Structures										
Road Furniture			200	200		136	150	14	9.5%	200
Electrical Infrastructure		1,398	4,200	4,200		1,368	3,150	1,782	56.6%	4,200
LV Networks		1,398	4,200	4,200		1,368	3,150	1,782	56.6%	4,200
Capital Spares										
Water Supply Infrastructure		324	1,000	1,000		709	750	41	5.4%	1,000
Reservoirs		324	1,000	1,000		709	750	41	5.4%	1,000
Solid Waste Infrastructure		26,886	13,400	13,400	1,433	8,316	10,050	1,734	17.3%	13,400
Landfill Sites		26,886	13,400	13,400	1,433	8,316	10,050	1,734	17.3%	13,400
Community Assets		37	255	255	1	1	191	190	99.6%	255
Community Facilities			5	5			3	3	100.0%	5
Cemeteries/Crematoria			5	5			3	3	100.0%	5
Sport and Recreation Facilities		37	250	250	1	1	188	187	99.6%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	1	1	188	187	99.6%	250
Capital Spares										
Heritage assets										
Other assets		3,040	3,800	3,800	148	1,609	2,850	1,241	43.5%	3,800
Operational Buildings		3,040	3,800	3,800	148	1,609	2,850	1,241	43.5%	3,800
Municipal Offices		3,040	3,800	3,800	148	1,609	2,850	1,241	43.5%	3,800
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets		(44)	2,000	2,000		1,772	1,500	(272)	-18.1%	2,000
Services										
Licences and Rights		(44)	2,000	2,000		1,772	1,500	(272)	-18.1%	2,000
Computer Software and Applications		(44)	2,000	2,000		1,772	1,500	(272)	-18.1%	2,000
Computer Equipment		13	50	50	2	13	38	25	66.0%	50
Computer Equipment		13	50	50	2	13	38	25	66.0%	50
Transport Assets		17,330	27,250	27,250	9,337	36,271	20,438	(15,833)	-77.5%	27,250
Transport Assets		17,330	27,250	27,250	9,337	36,271	20,438	(15,833)	-77.5%	27,250
Living resources										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Repairs	1	50,624	57,155	57,155	11,014	50,710	42,866	(7,844)	-18.3%	57,155

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		98,964	116,323	116,323	8,182	74,183	87,242	13,059	15.0%	116,323
Roads Infrastructure		32,163	37,499	37,499	2,535	23,321	28,125	4,803	17.1%	37,499
Roads		32,163	37,499	37,499	2,535	23,321	28,125	4,803	17.1%	37,499
Storm water Infrastructure		4,512	5,058	5,058	439	3,947	3,794	(153)	-4.0%	5,058
Drainage Collection		4,512	5,058	5,058	439	3,947	3,794	(153)	-4.0%	5,058
Electrical Infrastructure		3,479	4,206	4,206	291	2,623	3,155	532	16.9%	4,206
Power Plants		3,479	4,206	4,206	291	2,623	3,155	532	16.9%	4,206
Water Supply Infrastructure		55,241	65,312	65,312	4,668	42,013	48,984	6,971	14.2%	65,312
Distribution		55,241	65,312	65,312	4,668	42,013	48,984	6,971	14.2%	65,312
Sanitation Infrastructure		2,734	3,246	3,246	185	1,668	2,435	767	31.5%	3,246
Waste Water Treatment		2,734	3,246	3,246	185	1,668	2,435	767	31.5%	3,246
Solid Waste Infrastructure		835	1,001	1,001	64	612	751	140	18.6%	1,001
Landfill Sites		835	1,001	1,001	64	612	751	140	18.6%	1,001
Community Assets		16,754	17,300	17,300	1,450	13,053	12,975	(79)	-0.6%	17,300
Community Facilities		16,754	17,300	17,300	1,450	13,053	12,975	(79)	-0.6%	17,300
Halls		14,185	15,452	15,452	1,236	11,127	11,589	462	4.0%	15,452
Centres		2,568	1,848	1,848	214	1,926	1,386	(540)	-39.0%	1,848
Other assets		6,514	7,148	7,148	588	5,289	5,361	72	1.3%	7,148
Operational Buildings		6,514	7,148	7,148	588	5,289	5,361	72	1.3%	7,148
Municipal Offices		6,514	7,148	7,148	588	5,289	5,361	72	1.3%	7,148
Furniture and Office Equipment		3,429	5,178	5,178	6	1,946	3,884	1,937	49.9%	5,178
Furniture and Office Equipment		3,429	5,178	5,178	6	1,946	3,884	1,937	49.9%	5,178
Machinery and Equipment		252	391	391	-	165	293	128	43.7%	391
Machinery and Equipment		252	391	391	-	165	293	128	43.7%	391
Transport Assets		4,278	2,725	2,725	16	4,029	2,044	(1,986)	-97.1%	2,725
Transport Assets		4,278	2,725	2,725	16	4,029	2,044	(1,986)	-97.1%	2,725
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreci	1	132,550	155,041	155,041	10,242	100,581	116,281	15,700	13.5%	155,041

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st MARCH 2024 - MOSES KOTANE LOCAL MUNICIPALITY

10.2.5 Supporting Table SC13e

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		2,790	46,088	40,980	1,359	24,132	32,523	8,391	25.8%	40,980
Roads Infrastructure		2,790	46,088	40,980	1,359	24,132	32,523	8,391	25.8%	40,980
Roads		2,790	46,088	40,980	1,359	24,132	32,523	8,391	25.8%	40,980
Community Assets		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
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	2,790	46,088	40,980	1,359	24,132	32,523	8,391	25.8%	40,980