

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

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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 31st December 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 2nd Quarter of the 2024/2025 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 –

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- 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 December 2024, reflecting the actual performance against the allocated budget.

1.4. Performance against the Operating 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% |

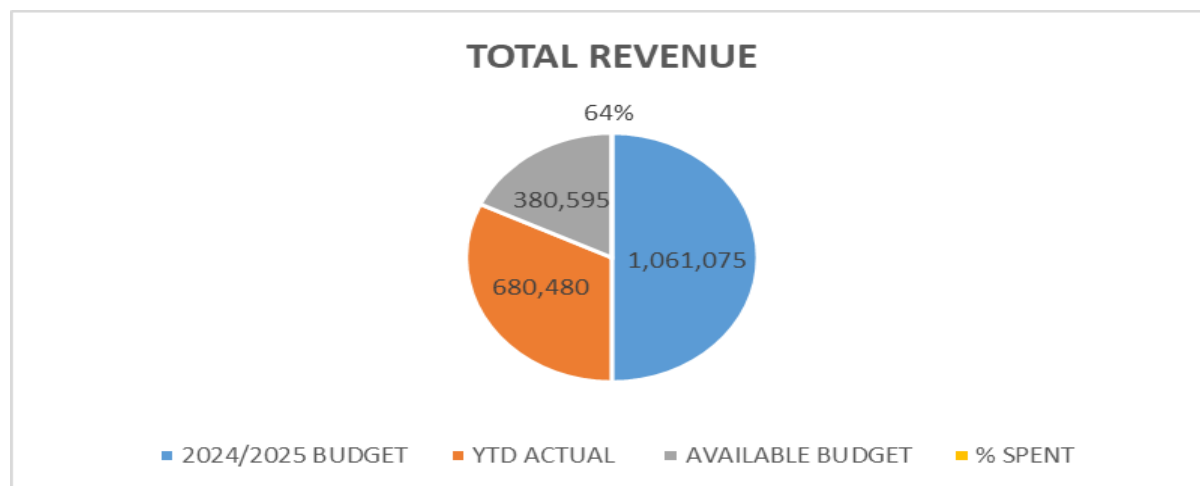
Operating revenue generated as at the reporting period amount to R680.4 million which translates to 64% when compared to the allocated budget. Year to date expenditure for the same period amounts to R504.9 million or 38% of the appropriated expenditure budget.

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Operating Revenue

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

| OPERATING REVENUE | | | | | |
|--|----------------------|----------------|----------------|----------------|---------------|
| Revenue Sources | 2024/25 Budget | Actual | Year to date | Available | % Spent |
| R'000 | DECEMBER 2024 | | | | |
| Property Rates | 144 686 | 14 069 | 72 288 | 72 397 | 49.96% |
| Service charges - water revenue | 197 242 | 15 964 | 91 280 | 105 962 | 46.28% |
| Service charges - sanitation revenue | 5 103 | 470 | 2 286 | 2 817 | 44.80% |
| Service charges - refuse revenue | 11 189 | 1 107 | 6 521 | 4 668 | 58.28% |
| Interest earned - external investments | 12 500 | 758 | 7 240 | 5 260 | 57.92% |
| Interest earned - outstanding debtors | 72 803 | 10 015 | 44 610 | 28 193 | 61.27% |
| Traffic Fines | 1 800 | | | 1 800 | 0.00% |
| Licence Applications | 1 500 | 34 | 444 | 1 056 | 29.59% |
| Transfers recognised - operational | 611 662 | 202 066 | 454 451 | 157 211 | 74.30% |
| Rental of facilities and equipment | 118 | | 4 | 114 | 3.16% |
| Other revenue | 2 472 | 337 | 1 356 | 1 116 | 54.85% |
| TOTAL REVENUE | 1 061 075 | 244 822 | 680 480 | 380 595 | 64.13% |



The total revenue generated as at 31 December 2024 amounts to R680.4 million or 64% against the total budget of R1,061 billion. Of the total revenue generated to date, 33% relates to own revenue while operational grants constitute 67%. This indicates that the municipality relies heavily on government grants to fund its day to day expenses.

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The table below reflects the performance of grants received in the 2nd quarter of the financial year.

| GRANT PERFORMANCE | | | | | |
|-----------------------|----------------|----------------|------------------|---------------------|----------------------|
| 31/12/2024 | | | | | |
| DESCRIPTION (R'000) | BUDGET | RECEIVED | CONDITIONS SPEND | % Spending / Budget | % Spending/ Received |
| EQUITABLE SHARE | 600 070 | 449 841 | 355 640 | 59% | 79% |
| MIG CAPITAL PROJECTS | 167 504 | 128 334 | 89 239 | 53% | 70% |
| WSIG CAPITAL PROJECTS | 80 000 | 20 000 | 9 906 | 12% | 50% |
| FMG GRANT | 2 000 | 2 000 | 553 | 28% | 28% |
| EPWP | 1 359 | 952 | 650 | 48% | 68% |
| PMU | 6 979 | 6 979 | 2 657 | 38% | 38% |
| LIBRARY | 1 254 | 1 000 | 750 | 60% | 75% |
| TOTAL | 859 166 | 609 106 | 459 394 | 53% | 75% |

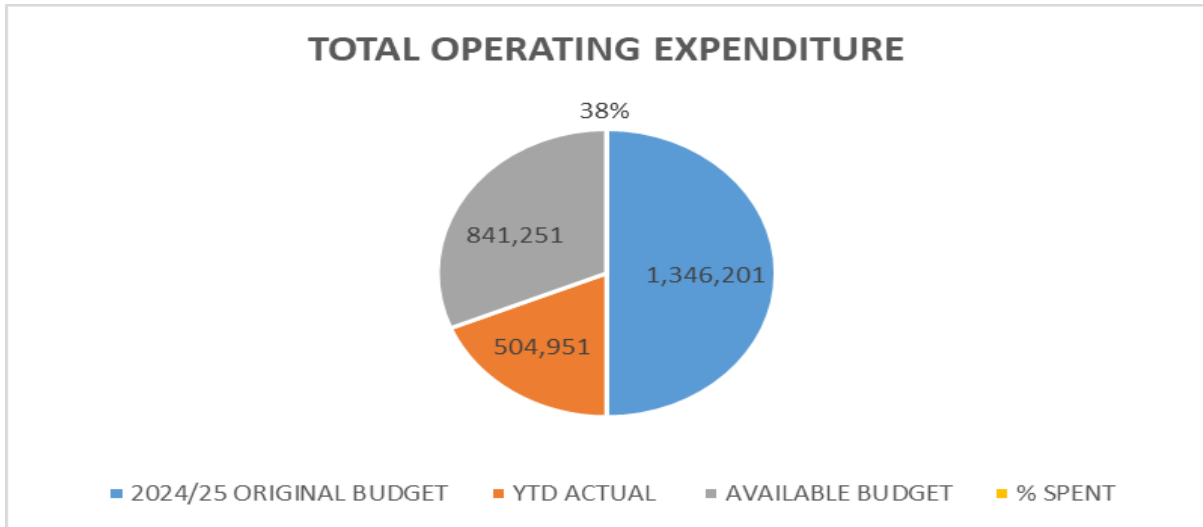
The above table indicates that most grants have performed within the average of 50% which is acceptable considering the reporting period. WSIG and FMG have recorded spending of 12% and 28% respectively, however there are measures in place to accelerate the spending in accordance with the approved plans to avoid funds being revert back to the National coffers.

Operating Expenditure

| OPERATING EXPENDITURE | | | | | |
|--|------------------|----------------|----------------|----------------|------------|
| Expenditure Item | 2024/25 Budget | Actual | Year to date | Available | % Spent |
| R'000 | DECEMBER 2024 | | | | |
| Employee Related Cost and Allowance of Cou | 427 872 | 30 240 | 170 560 | 257 311 | 40% |
| Contracted Services | 205 880 | 38 067 | 100 097 | 105 782 | 49% |
| Operational Cost | 110 513 | 12 591 | 43 177 | 67 336 | 39% |
| Inventory | 197 755 | 31 134 | 67 360 | 130 395 | 34% |
| Bulk Purchases Electricity | 42 000 | 4 170 | 21 049 | 20 951 | 50% |
| Interest on External Loans | 2 252 | 159 | 1 183 | 1 069 | 53% |
| Operating Leases | 2 650 | (135) | 852 | 1 798 | 32% |
| Debt Impairment | 194 642 | - | - | 194 642 | 0% |
| Bad debts Written Off | - | 154 | 13 718 | (13 718) | |
| Depreciation | 162 638 | 14 520 | 86 954 | 75 684 | 53% |
| TOTAL EXPENDITURE | 1 346 201 | 130 900 | 504 951 | 841 251 | 38% |

Total operating expenditure incurred as at 31st December 2024 amounted to R 504.9 which equates 38% of the total budget of R1.3 billion.

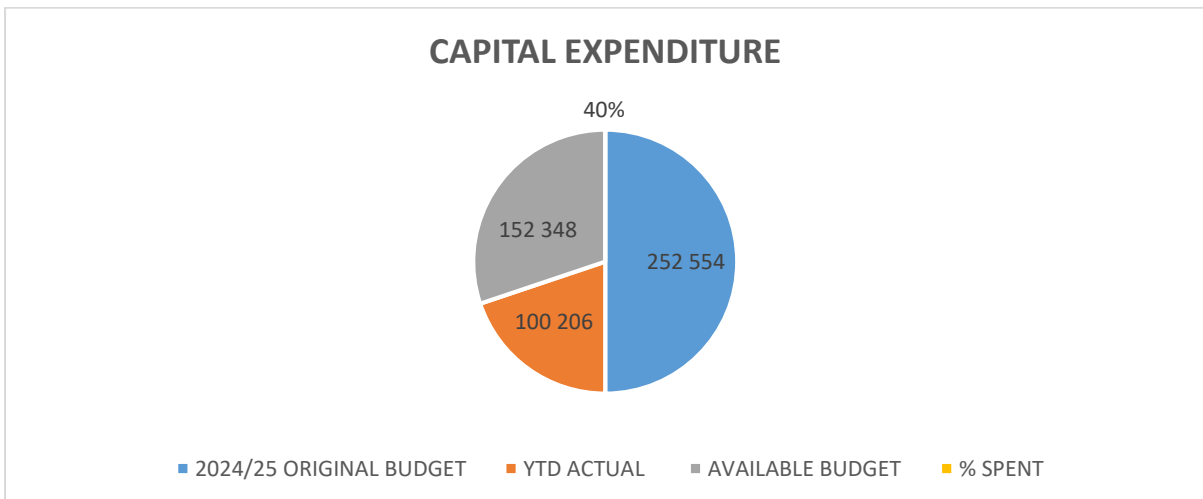
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1.5. Capital Expenditure

The table below reflects capital expenditure for the first quarter of 2024/2025 financial year.

| ACTUAL vs ORIGINAL BUDGET as at 31 DECEMBER 2024 | | | | |
|--|-------------------------|------------|------------------|---------|
| (R'000) | 2024/25 ORIGINAL BUDGET | YTD ACTUAL | AVAILABLE BUDGET | % SPENT |
| CAPITAL EXPENDITURE | 252 554 | 100 206 | 152 348 | 40% |



The capital expenditure reported for the period under review amounts to R100.2 million or 40% of allocated budget of R252.5 million. The performance reflected above is VAT inclusive. It must further be noted that the year to date spending of what is reflected on the C-schedule is VAT exclusive. The capital budget is mainly funded from MIG and WSIG grants for the current financial year.

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Expenditure for the period under review was mainly incurred on water and roads projects.

1.6. Material Variances From SDBIP

Material variances were recorded on operating grants and interest on current assets and this is as a result of receipt of equitable shares tranches received in the first half of the financial year. Interest on investment is inflation linked.

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

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 National coffers. In-year monitoring reports is utilised as an early warning system and corrective measures to 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) Tale 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

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(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.

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.

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NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M06 December

| Description | 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 | | | | | | | | | |
| 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) | 175,094 | -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 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 820,436 | 568,055 | 568,055 | 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 |

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

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.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 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) - 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 | | | | | | | | | | |
| 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) | | (179,867) | (285,127) | (285,127) | 113,921 | 175,529 | (142,565) | 318,094 | (0) | (396,616) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - |
| | | 232,306 | 247,504 | 247,504 | 40,907 | 99,145 | 123,752 | (24,607) | (0) | 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 | (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) |

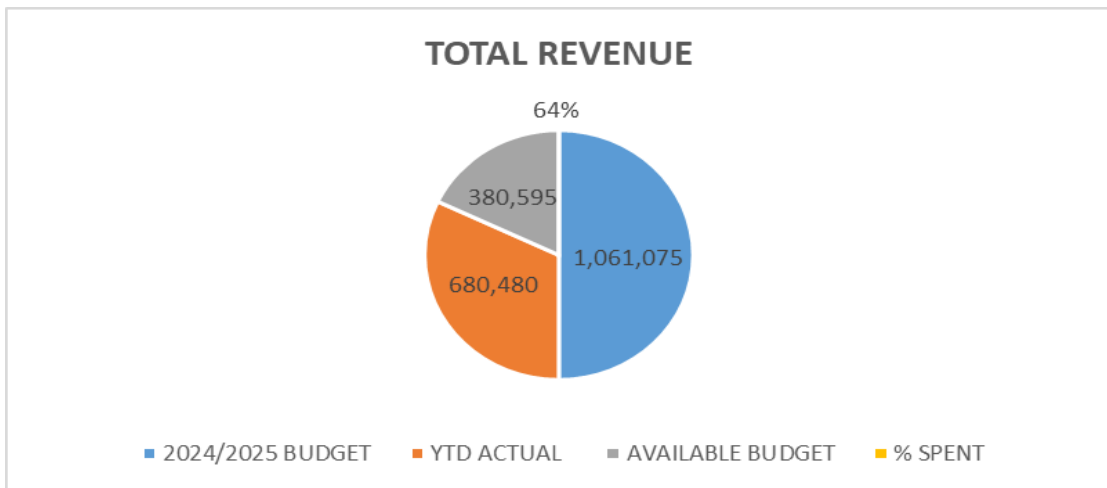
Revenue

- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1,061 billion.

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

- 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.

Graphical Illustration of operating revenue against the approved budget

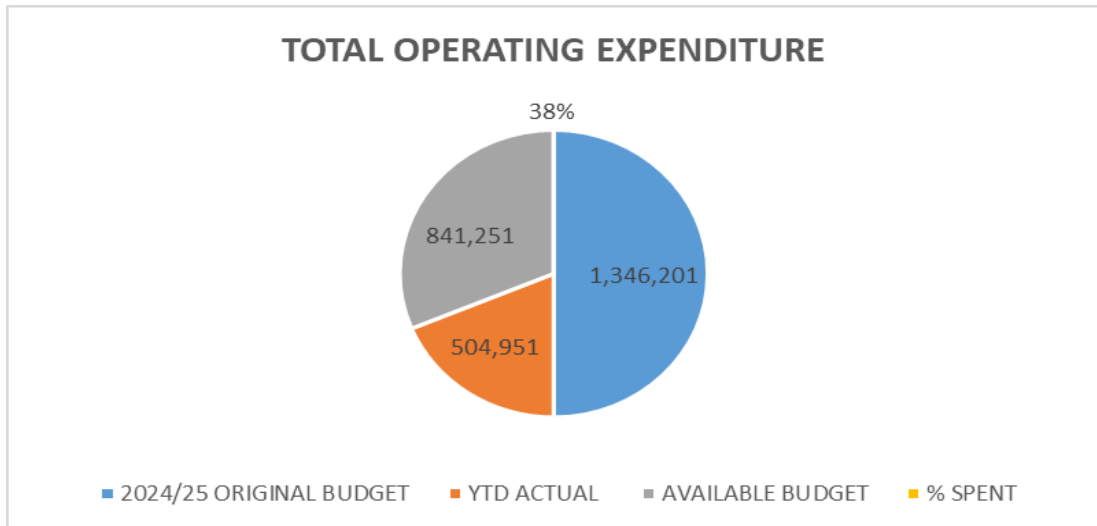


**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R504.9 million or 38% against the total 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.

Graphical Illustration of operating expenditure against the approved budget



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

2.5. Table C5: Capital Expenditure by Vote

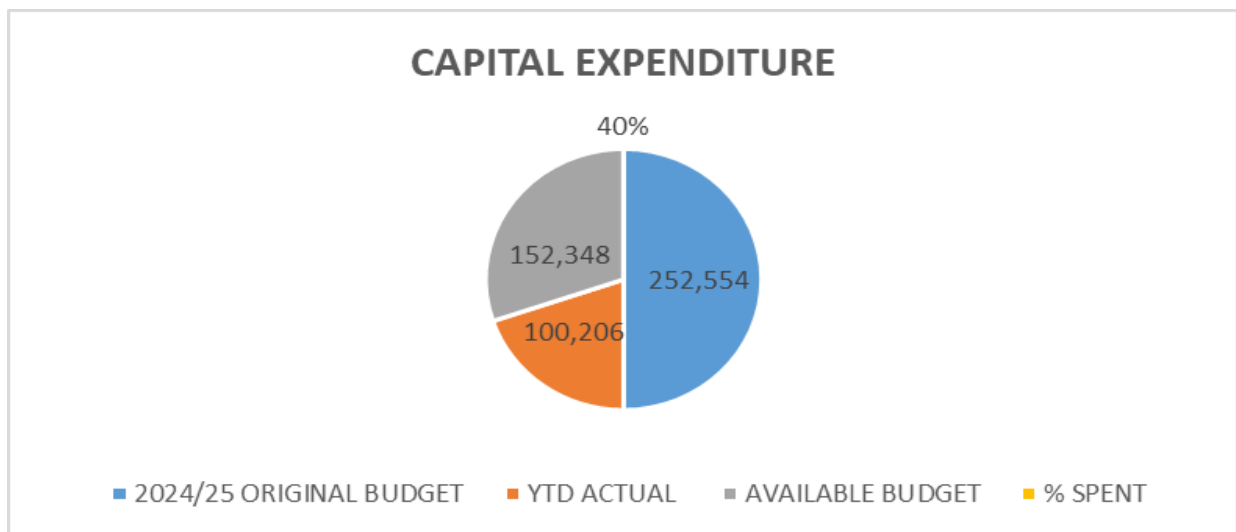
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

| 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 | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 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 |

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

Capital budget for 2024/2025 financial year amount to R252.5 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported 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.

Graphical Illustration of capital expenditure against the approved budget



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

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 |

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

The municipality closed the month with a favourable cash balance.

2.7. 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 | 1 | | | | | | | | | |
| 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 | | 1,467,700 | (194,088) | (194,088) | 92,348 | 484,221 | (97,044) | | | (243,763) |
| Cash/cash equivalents at beginning: | | (38,855) | (16,937) | (16,937) | 435,460 | 43,587 | (16,937) | | | 43,587 |
| Cash/cash equivalents at month/year end: | | 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 and other revenue will be investigated and be corrected.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 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 - 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 '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 | | 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 | | | | | | |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st DECEMBER 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 - M06 December

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.Lo Council Policy |
|---|-------------|---------------------|----------------|---------------|---------------|---------------|---------------|----------------|------------------|------------------|------------------|--------------------|--|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | | | | | |
| 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 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 | | | | | | | | | Total | 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 | | | |
| 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.

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

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 NUMBER | TYPE OF INVESTMENT | BALANCE 01/07/2024 | BANK CHARGES | DEPOSIT | INTEREST CAPITALIZED | WITHDREW | BALANCE 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.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 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 - 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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 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 - 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 | | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| 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 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| 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 |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 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 - M03 September

| Description | Ref | Budget Year 2023/24 | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|----------------|
| | | Approved Rollover 2022/23 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| 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 approved roll over for WSIG projects will be incorporated in the main adjustment budget and be reported accordingly.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 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 - 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 |

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

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

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 Management | | 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 Corporatns, 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) | (596,491) | |

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

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 | Revenue | | | |
| | 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 | Expenditure By Type | | | |
| | 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 | Financial Position | | | |
| | Variances was Not Calculated | | | |
| 5 | Cash Flow | | | |
| | Variances was Not Calculated | | | |
| 6 | Measureable performance | | | |
| 7 | Municipal Entities | | | |

Section 10: Capital Programme Performance

10. 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 | | | | | |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
DECEMBER 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

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 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 | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | 187 | 3,000 | 3,000 | - | 678 | 1,500 | 822 | 54.8% | 3,000 |
| Furniture and Office Equipment | | 187 | 3,000 | 3,000 | - | 678 | 1,500 | 822 | 54.8% | 3,000 |
| Machinery and Equipment | | 55 | 50 | 50 | - | - | 25 | 25 | 100.0% | 50 |
| Machinery and Equipment | | 55 | 50 | 50 | - | - | 25 | 25 | 100.0% | 50 |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 24,720 | 175,070 | 175,070 | 3,643 | 54,873 | 87,535 | 32,662 | 37.3% | 162,303 |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
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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 |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
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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 |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31st
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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 |