

MOSES KOTANE LOCAL MUNICIPALITY

NW375



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

31 DECEMBER 2024

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Legislative Framework

This report has been prepared in terms of the following enabling legislation:

Municipal Finance Management Act, No. 56 of 2003

Section 72: Mid-year budget and performance assessment

72. (1) The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

- (i) the monthly statements referred to in section 71 for the first half of the financial year;
- (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
- (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
- (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

- (i) the mayor of the municipality;
- (ii) the National Treasury; and
- (iii) the relevant provincial treasury.

72. (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

72. (3) The accounting officer must, as part of the review—

- (a) make recommendations as to whether an adjustments budget is necessary; and
- (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Section 54: Budgetary control and early identification of financial problems

54. (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—

- (a) consider the statement or report;
 - (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
 - (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure—
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
 - (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
- (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Municipal Finance Management Act, No. 56 of 2003
Municipal Budgeting and Reporting Regulation Notice 393 of 2009

Section 33: Format of a mid-year budget and performance assessment

33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Section 34: Publication of mid-year budget and performance assessments

34. (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.

34. (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including –

- (a) Summaries in alternate languages predominant in the community; and
- (b) Information relevant to each ward in the municipality

Section 35: Submission of mid-year budget and performance assessments

35. The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form –

- (a) the mid-year budget and performance assessment by 25 January of each year, and
- (b) any other information relating to the mid-year budget and performance assessment as may be required by the National Treasury.

PART 1: Mid-year Budget and performance assessment

This report has been prepared in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003: Municipal Budget and reporting Regulations, Government Gazette 32141, 17 April 2009.

1) Mayor's Report

In terms of section 72 (1) (a) and 52 (d) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA), the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report of such assessment must in terms of section 72 (1) (b) of the Local Government: Municipal Finance Management Act No. 56 of 2003 be submitted to the Executive Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the section 72 report, such a report must be submitted to council by the 31 January each year as required in terms of section 54 (f) of the Local Government: Municipal Finance Management Act No. 56 of 2003. The mid-year budget and performance assessment report and supporting tables of Moses Kotane Local Municipality, was also prepared in accordance with the requirements of MFMA and the Municipal Budget and Reporting Regulations.

In order to achieve our goals as set out in our Integrated Development Plan we have to strive for institutional excellence through institutional re-engineering, effective leadership and effective long term development planning. Although there has been significant progress made towards realization of the set performance objectives for the period under review, there are however still a number of challenges that require attention and these include the following:

- State of our infrastructure backlogs and the need to upgrade the existing infrastructure (roads, sewerage and water)
- Unfunded budget
- Low revenue Collection
- Revenue losses due to aging water infrastructure or illegal connections and distribution losses;
- Institutional transformation (National Treasury Reforms)

We believe that having filled all senior managers position will assist the administration of the municipality in effectively exercising adequate and sound financial management of the institution, compliance with financial management norms and standards as well as other aspects of performance reporting.

In conclusion, I am confident that the mid-term performance results as contained in this report sets a tone for overall improved institutional performance results for this financial year and based on these results and the outlook of the remaining term of this financial year.

Cllr: Nketu Nkotswe
Mayor

2) Resolutions

**FOR
ATTENTION**

1. That the Mid-Term Budget and Performance Assessment Report be noted.
2. That the Medium-Term Revenue and Expenditure Framework Budget (MTREF) Adjustment in terms of MFMA Section 28 to be submitted to Council for consideration
3. That the Service Delivery and Budget Implementation Plans (SDBIP) to be submitted to Council for consideration

Council

Council
MM
CFO

Council
MM
PMS
Manager

3. Executive Summary

The purpose of this report is to ensure legislative compliance and also to facilitate accountability to the Moses Kotane Local Municipality Council against the targets that we have set for ourselves for the period 2024/25.

This report is prepared in compliance with Section 72 the Municipal Finance Management Act, 56 of 2003 (MFMA), the purpose of which is to facilitate accountability by the Municipal Manager and his Executive Management Team to the Municipal Council, over the performance of the municipality for the first six months of 2024/25 financial year.

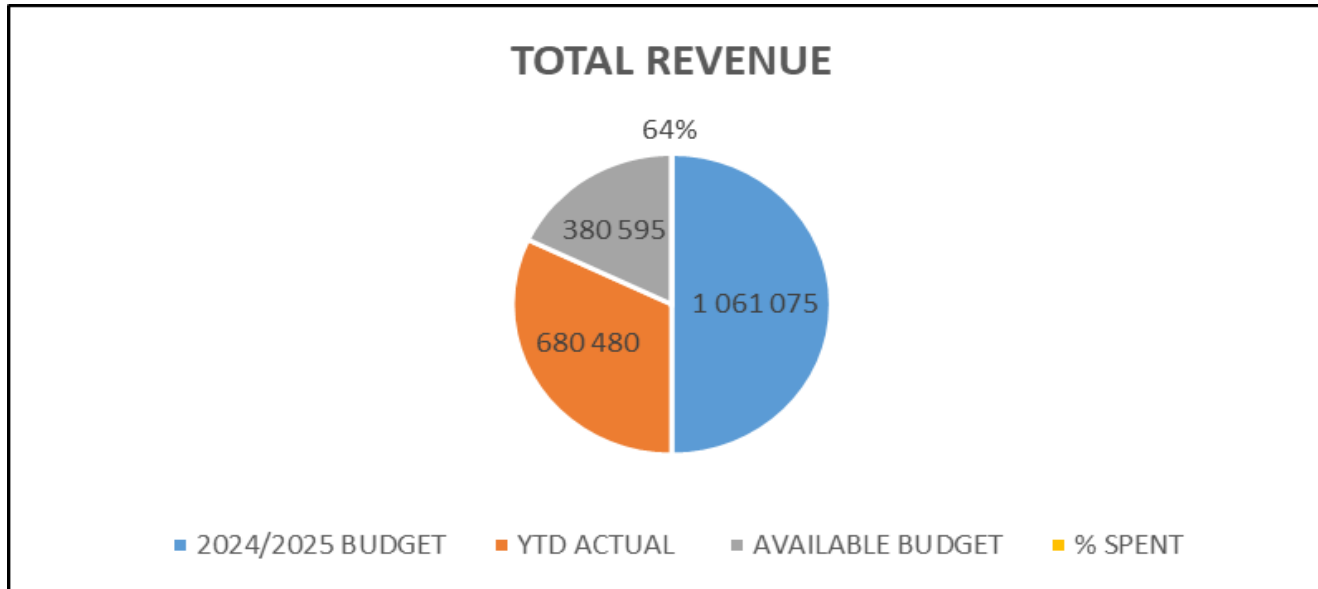
It must be noted that in all instance where the tables contained within this report includes the audited outcomes for 2023/24.

Operating Revenue Summary

The table below reflects operating revenue generated for the first half of the 2024/25 financial year, which encompasses property rates, services charges, operating grants and other revenue items.

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	50%
Service charges - water revenue	197 242	15 964	91 280	105 962	46%
Service charges - sanitation revenue	5 103	470	2 286	2 817	45%
Service charges - refuse revenue	11 189	1 107	6 521	4 668	58%
Interest earned - external investments	12 500	758	7 240	5 260	58%
Interest earned - outstanding debtors	72 803	10 015	44 610	28 193	61%
Traffic Fines	1 800			1 800	0%
Licence Applications	1 500	34	444	1 056	30%
Transfers recognised - operational	611 662	202 066	454 451	157 211	74%
Rental of facilities and equipment	118		4	114	3%
Other revenue	2 472	337	1 356	1 116	55%
TOTAL REVENUE	1 061 075	244 822	680 480	380 595	64%

Operating Revenue Graph



- a) Revenue generated for the reporting period amount to R680.4 million or 64% against the budget, this is 14% above the expected norm.
- b) The overperformance is attributed to the receipt of the equitable share tranches received in July and December 2024.
- c) The property rates and service charges have achieved an average of 50% when compared against the budget.
- d) Revenue generated from Interest on Investment has overperformed by 8%, this is due to high interest rates that was not anticipated. It must be noted that the interest on investment is inflation linked.
- e) Non-billing on fines and penalties is due to lack of integration between system utilised at Traffic Unit and the core financial system. A journal will therefore be processed towards the end of the year to account for the revenue generated.
- f) The over performance on transfer and subsidies is due to the grants money which are received as legislated in tranches rather than on equal monthly instalments.

The analysis on the material variation is provided in the tables below:

Major revenue variances against the revenue budget are as follows;

There are no major variances on revenue that requires an adjustment. Rental of facilities will be reviewed during adjustment budget stage.

Revenue collection

The table above reflects actual collection against the billing for property rates and service charges for the reporting period, wherein R172.3 million was billed and only R66.6 million or 39% was received. According to Treasury norms, municipalities are expected to collect at least 95% of the billed revenue. Revenue collection remains a challenge and a threat to the financial sustainability of the municipality.

REVENUE PERFORMANCE AS AT 31 DECEMBER 2024			
Description (R'000)	Billing	Actual Receipts	Actual/Billing
PROPERTY RATES	72 288	25 593	35%
WATER	91 280	39 870	44%
SANITATION	2 286	982	43%
REFUSE	6 521	173	3%
Total	172 376	66 618	39%

Table A: Summary of collection rates

- The levies represent all the amounts billed, including indigent accounts, but excluding prepaid water sales
- The levied amount is net of the free basic amount.
- The payment amount does not include the indigent subsidy, as the free basic services are deducted from the levies.
- If the free basic services amounts are included in the levies and in the payments, the payment level will be slightly higher.

Distribution losses

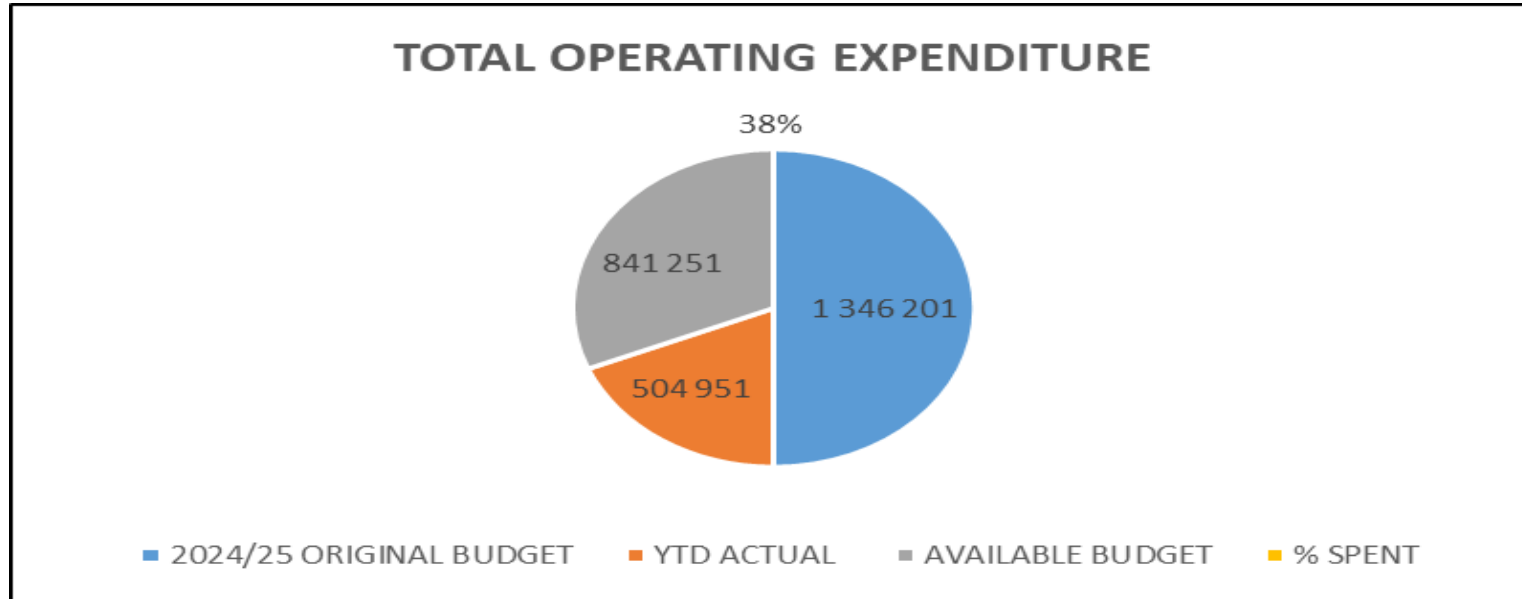
The norms are set by National Treasury as per MFMA Circular 71- **Uniform Ratios and Norms (January 2014) paragraph B –Distribution losses**

The water loss has increased from 38% in 2022/23 to 41% in 2023/24 financial year. This is an increase of 3% when compared to the preceding year. The total value of the loss amounts to R70.1 million.

Operating Expenditure Summary

The table below reflects operating expenditure incurred for the first half of the 2024/25 financial year.

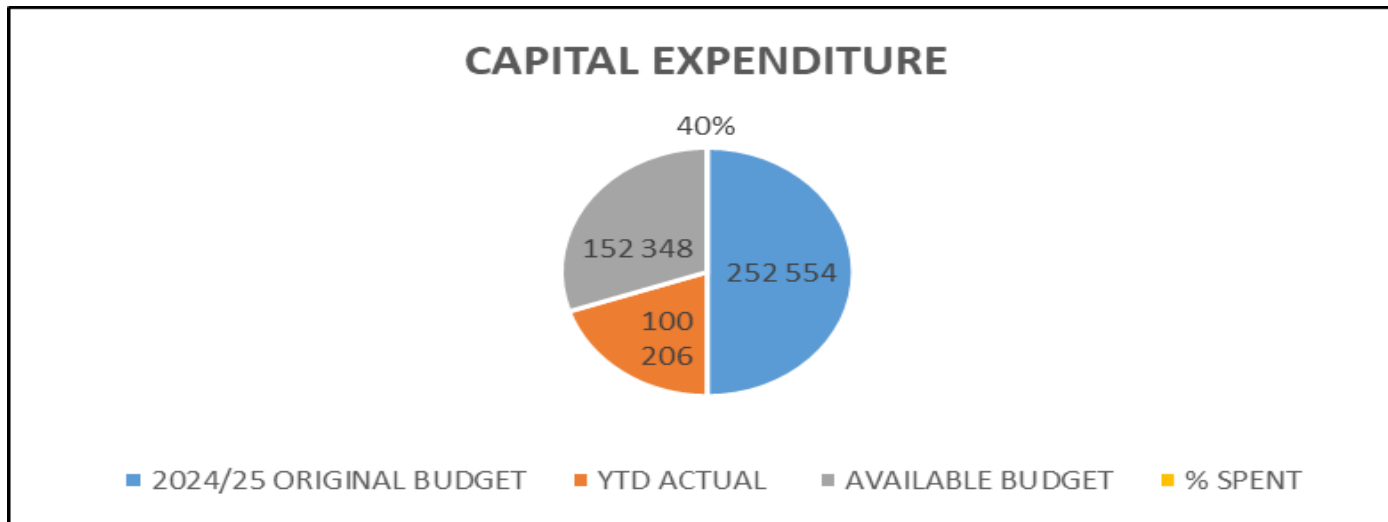
OPERATING EXPENDITURE					
Expenditure Item	2024/25 Budget	Actual	Year to date	Available	% Spent
R'000	DECEMBER 2024				
Employee Related Cost and Allowance of Councillors	427 872	30 240	170 560	257 311	40%
Contracted Services	205 880	38 067	100 097	105 782	49%
Operational Cost	110 513	12 591	43 177	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%



- a) Operating expenditure for the reporting period is 38% above the budget. Underperformance resulted from lack of reporting for debt impairment.
- b) Employee related costs have spent 40% of the budget, this is due to vacancies that are not yet filled.
- c) The analysis for debt impairment is performed at year-end and subject to council consideration, therefore, the expenditure is reconciled at the end of the year.
- d) Depreciation and assets impairment have performed as expected, whereby 53% spending
- e) + was achieved.

Capital Expenditure Summary

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% when compared to the 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. For the reporting period, MIG and WSIG have spent R89.2 million and R9.9 million respectively.

Expenditure for the period under review was mainly incurred on water and roads projects. SCM processes, without compromising compliance, will be expedited to ensure that capital grants are fully spent at year end to avoid roll overs or reverting funds to National coffers.

4. In-Year Budget Statement Tables

4.1 Monthly Budget Statement Summary

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

Description	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget						
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)	1050 573	1061 075	1061 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

Moses Kotane Local Municipality – 2024/2025 Mid-Year Budget and Performance Assessment Report

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	1	1	130 900	504 951	673 102	(168 151)	25%	1 262 435
Surplus/(Deficit)	(179 867)	(285 127)	(285 127)	113 921	175 529	(142 565)	318 094	-223%	(396 616)
Transfers and subsidies - capital (monetary allocations)	232 306	247 504	504	907	40	99 145	123 752	#####	-20%
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	263 067	849 191	849 191		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

Moses Kotane Local Municipality – 2024/2025 Mid-Year Budget and Performance Assessment Report

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	1 048 459	1 634 797
Creditors Age Analysis									
Total Creditors	10 102	292	209	2 127	-	-	-	-	12 730

4.1.1 Financial Performance by Functional Classification

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										
Governance and administration		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		-	-	-	-	-	-	-	-	-
Community and public safety		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	50	24%	777
Sport and recreation		1	9 400	9 400	-	2	4 700	(4 698)	-100%	9 400

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Public safety		4 887	3 300	3 300	34	444	1 650	(1 206)	-73%	3 300
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		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		–	–	–	–	–	–	–		–
Trading services		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
Other	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										
Governance and administration		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
Community and public safety		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		–	–	–	–	–	–	–		–
Economic and environmental services		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		–	–	–	–	–	–	–		–
Trading services		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

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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
Other		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

4.1.2 Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

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	1									
Vote 01 - Municipal Council		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		-	-	-	-	-	-	-	-	-

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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	1									
Vote 01 - Municipal Council		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

4.1.3 Monthly Budget Statement - Financial Performance – Operating Revenue

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	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

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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	

Detailed Revenue Analysis

Total revenue generated for the 2nd quarter amount to R680.4 million. Revenue from Property Rates, Water, Refuse Removal, and Interest are the major sources of revenue for the Municipality, however revenue collection remains a challenge for the municipality.

Revenue for the second quarter equates to 64% when compared to the budget, this is 14% higher than the target of 50%. The over performance is attributed to the receipts of equitable shares.

Of the total amount of revenue generated for the reporting period, 33% relates to own revenue while operational grants contributed 67%. The above table indicates that the municipality relies on government grants to fund its daily operations.

REVENUE PERFORMANCE AS AT 31 DECEMBER 2024					
Description (R'000)	Budget	Billing	Actual Receipts	Billing/Budget	Actual/Billing
PROPERTY RATES	144 686	72 288	25 593	50%	35%
WATER	197 242	91 280	39 870	46%	44%
SANITATION	5 103	2 286	982	45%	43%
REFUSE	11 189	6 521	173	58%	3%
Total	358 220	172 376	66 618	48%	39%

Property Rates billing amount to R72.2 or 50% of the budgeted amount of R144.6 million, actual cash receipts amount to R25.5 million (35%) of the billed amount for the reporting period, i.e. July – December 2024

Water revenue reflects billing of 46% (R91.2 million) of the budgeted amount of R197.2. Water revenue has underperformed by 4%, this is mainly due to inconsistent water supply in the area of Mogwase and Madikwe. Actual cash receipts for the reporting period amount to R39.8 million or 44% when compared to the billed amount.

The low collection rate on water service has a negative impact on the cash flow of the municipality and if this trend of non-payment continues, the municipality will not be in the position to pay all the creditors within the legislated time frame. This will further have an influence on the quality of the service due lack of funds to perform routine maintenance on water infrastructure.

Revenue raised from sanitation amount to R2.2 million or 45% against the budgeted amount of R5.1 million. Actual cash receipts amount to R982 thousand (43%) of the billed amount.

The above indicates that water and sanitation services have billed below the expected 50%. The underperformance occurred as a result of shortage of water during the first six months of the financial year. It is further noted that collection of revenue remains low for the reporting period.

Revenue generated from refuse removal service amount to R6.5 million 58% of the appropriated budget of R11.1 million. Actual cash receipts amount to R173 thousand or 3% against the billed amount.

Interest charges on arrear accounts amount to R44.6 million and have exceeded the target by 11% when measured against the budget. This clearly indicates that the municipality is unable to collect revenue.

Revenue generated interest earned from investment amounts to R7.2 million or 58% when compared to the budget of R12.5 million. The item will be reviewed during adjustment budget stage. It must also be noted that interest on investments is inflation linked.

Operating revenue have fairly performed well for the first six months of the financial year.

4.1.4 Monthly Budget Statement – Financial Performance - Operating 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										
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

Detailed Operating Expenditure Analysis

The year to date expenditure as at the end of the 2nd quarter amount to R504.9 or 38% of the total operating expenditure budget of R1,346 billion. The operating expenditure incurred for the reporting period is 12% below the target of 50% as at the end of the second quarter. This is as a result of implementation of cost containment, delays in filling vacant positions and lack or recording of debt impairment. It is a requirement that debt impairment be reported on a monthly basis.

The Council has resolved that consumers be provided with incentives with the aim to improve collection rate, a total of R13.7 million have been written off since the resolution was taken. The provision of bad debts is a non-cash item and does not have impact on the cash flow of the municipality. It however gives an indication that the municipality is not performing as expected on revenue collection, the higher the provision, the lower the collection rate.

Current spending patterns on the line items indicates that the municipality as at second quarter is on average, with exception of debt impairment and inventory consumed.

Employee Related Costs (Incl. Councillors remuneration) as at the mid-year amount to R170.5 million or 40% of the budget.

Contracted services – expenditure incurred to date amount to R100 million or 49% of the allocated budget. Performance is in line with the target as per the SDBIP.

Bulk Purchases – Expenditure to date amounts to R21 million or 50% when compared to the allocated budget.

As at the reporting period, operational costs have spent 39% of the appropriated budget.

4.1.5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding)

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										
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	

NB The amount reflected on the C-Schedule above is VAT exclusive.

The total accumulated capital spending (VAT Inclusive) for the period ended 31st December 2024, amounted **R100.2 million** which is translate to **40%** of the capital budget of **R252.5 million**. Most spending was recorded on water and roads projects.

Capital Expenditure per source of funding;

- Grants spending 98%
- Borrowing 0%
- Own funding 2%

2024/2025 Grant's Performance

GRANT PERFORMANCE					
31/12/2024					
DESCRIPTION (R'000)	BUDGET	RECEIVED	CONDITIONS SPEND	% Spending / Budget	% Spending/ Received
MIG CAPITAL PROJECTS	167 504	128 334	89 239	53%	70%
WSIG CAPITAL PROJECTS	80 000	55 000	9 906	12%	18%
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	259 096	194 265	103 755	40%	53%

The percentage is calculated based on the Grants received as well as the budgeted amount. The percentage calculation is based on the Grants as per DORA as well as the funds received

Total conditional grant spending to date amount to R103.7 million or (53%) of the received allocation. The total expenditure incurred as at the reporting period accounts for 40% of the appropriated budget. It must be noted that most grants have achieved an average of 50% which is acceptable when compared to the allocated budget, however the performance on WSIG and FMG are a concern as it has only spent 12% and 28% against the allocated budget. The spending will be expedited in accordance with the approved plan as underperformance could lead to stopping of funds by the transferring Department. WSIG under performed due to delays in supply chain processes.

4.1.6 Monthly Budget Statement - 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

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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

The cash flow reporting remains a challenge to the municipality; however, the matter is receiving and will be addressed as outlined in the mSCOA Road Map. The cash balance of the municipality stood at R216.1 million as at the end of the financial year.

4.1.7 Monthly Budget Statement - Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100 014	80 353	80 353	7 417	53 181	40 177	13 004	32%	80 353
Service charges		154 773	69 811	69 811	6 172	42 306	34 906	7 400	21%	69 811
Other revenue		589 255	5 913	5 913	34 795	87 339	2 957	84 382	2854%	5 913
Transfers and Subsidies - Operational		161 779	581 763	581 763	184 778	425 204	290 882	134 322	46%	581 763
Transfers and Subsidies - Capital		208 558	236 841	236 841	90 679	130 679	118 420	12 259	10%	236 841
Interest		9 745	6 251	6 251	60	5 652	3 126	2 526	81%	6 251
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		5 575	(728 596)	(728 596)	179 191	154 966	(364 298)	(519 264)	143%	(728 596)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 229 699	252 337	252 337	503 093	899 326	126 168	(773 158)	-613%	252 337
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(13)	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(8 803)	(244 591)	(244 591)	(25 813)	(108 427)	(122 295)	(13 868)	11%	(244 591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 817)	(244 591)	(244 591)	(25 813)	(108 427)	(122 295)	(13 868)	11%	(244 591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	(254)	(254)	-	(254)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	0	4	-	4	#DIV/0!	-
Payments										
Repayment of borrowing		(5 813)	(12 820)	(12 820)	(2 845)	(3 655)	(6 410)	(2 755)	43%	(12 820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 813)	(12 820)	(12 820)	(3 098)	(3 905)	(6 410)	(2 505)	39%	(12 820)
NET INCREASE/ (DECREASE) IN CASH HELD		1 215 070	(5 074)	(5 074)	474 182	786 994	(2 537)			(5 074)
Cash/cash equivalents at beginning:		36 880	68 734	68 734	166 930	38 855	68 734			38 855
Cash/cash equivalents at month/year end:		1 251 950	63 660	63 660		825 849	66 197			33 781

Due to the challenges highlighted on the statement of Financial Position, the above cash flow statement does not reflect a true cash position of the municipality. The municipality closed the period with a favourable cash balance of R216.1 million.

5. Debtors' Analysis

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
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 debtor's age analysis until the month of December 2024 amounts R1.634 billion.
- The age analysis will continue to grow to the extent of non-payment below 100% and by interest charged every month on the arrears.
- Credit control measures must be applied strictly throughout the municipality, regardless of the customer type.
- Households and businesses are the most owing customers at 53% and 26% respectively. Organs of state owes R169.7 million

or 21% of the total outstanding debtors.

5.1 Debtors’ Book Analysis

The table below reflects the municipality’s debtors book trend analysis.

Debtors growth analysis							
Description R thousands	Budget Year 2024/25						
	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Debtors Growth Analysis							
Gross debtors balance	1,477,128	1,509,793	1,547,193	1,512,535	1,615,716	1,606,903	1,634,797
Net debtor increase / (decrease)	–	32,665	37,400	-34,658	103,181	-8,813	27,894
Percentage increase (decrease)	–	3%	3%	-3%	7%	-1%	2%

- a) The gross debtors’ book amount to R1.634 billion for the reporting period.
- b) The consumer household are the main contributors to the debtors’ book with R780.6 million or 53%

5.1.1 Debt collection Control

- a) Debt collection control measures are to be applied to all household consumers throughout the municipality
- b) The municipality does not have sufficient capacity in the debt management department to manage all the household debt.
- c) The debt management department needs to be further capacitated
- d) No debt collection control measures in all the areas
- e) The consumption of water and the non-payment for water consumption must be address as a matter of urgency.
- f) Most Indigent households used more than the 6kl water that they received free, measures to curb the excess water consumption beyond 6kl must be implemented.

6. Creditors' Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 397	81.7%	209	1.6%	2 127	16.7%	-	-	12 733	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 397	81.7%	209	1.6%	2 127	16.7%	-	-	12 733	100.0%

The outstanding creditors balance for the reporting period amount to R12.7 million. The total balance is payable to trade creditors. The above indicates serious transgression of the MFMA Section 65 (2) (e) which requires that the invoices be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrance of fruitless and wasteful expenditure. The municipality has entered into a payment arrangement with Magalies Water Board to curb the interest and settle the outstanding balance.

7. Investment Portfolio analysis

The table below reflects a summary of investments for the first six months of the 2024/2025 financial year.

INVESTMENTS MOSES KOTANE 2024/2025							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2024	CHARGES		CAPITALIZED		31/12/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	25 870.56	0.00	150 000 000.00	2 339 648.28	136 000 000.00	16 365 518.84
2062250801	12 MONTHS CEDED 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 municipality’s investments amount to R93.6 million for the period under review. Investments are made in accordance with Municipal Investment Regulations.

8. Allocation and grant receipts and expenditure

a. Table SC6 Monthly Budget Statement - transfers and grant receipts

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

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Provincial Government:		-	-	-	-	-	-	-	-	-
<i>Infrastructure Grant</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>								-		
<i>Municipal Infrastructure Investment Unit</i>		-	-	-	-	-	-	-	-	-
<i>National Small Business Council</i>		-	-	-	-	-	-	-	-	-
<i>Registration of Deeds Trade Account</i>		-	-	-	-	-	-	-	-	-
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

9. Councillor allowances and employee benefits

Notes:

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)	1									
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%

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Senior Managers of the Municipality	3									
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
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
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	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-

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Scarcity										
Acting and post related allowance		1 249	20	20	44	673	10	-	6698%	673
In kind benefits								-		
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

- a) Employee cost as at December 2024 amount R157.6 million which represents 40% of the remuneration budget,
- b) Councillors remuneration as at December 2024 amount to R12.9 million which represents 41% of the remuneration budget
- c) The average staff complements in terms of Moses Kotane LM Payroll and HR administrative records totals to **599**, this number exclude councillors and temporary employee.

Overtime analysis

The schedule below is an analysis of the overtime for the period of **December 2024 per Department**.

OVERTIME EXPENDITURE									
Department (R'000)	Budget	Quarter 1 - Sep 24	Oct-24	Nov-24	Dec-24	Quarter 2 - Dec 24	YTD	Q1 - Q2	% to date
INFRASTRUCTURE	9 793	2 307	920	931	890	2 741	5 047	434	52%
COMMUNITY SERVICES	4 362	805	186	238	207	632	1 437	(174)	33%
CORPORATE SERVICES	3 932	550	284	303	296	883	1 433	333	36%
BTO	508	180	27	61	53	141	321	(38)	63%
COUNCIL GENERAL	199	23	9	-	-	9	32	(14)	16%
MUNICIPAL MANAGER	73	41	-	-	-	-	41	(41)	56%
LED	207	11	-	22	-	22	33	11	16%
TOTAL	19 075	3 918	1 426	1 556	1 446	4 428	8 345	510	44%

The table above indicates that the departments have spent a total of R8.3 million for the reporting period, wherein the BTO have overspent by 13%. The overtime report is reported to Council on a quarterly basis as required by Municipal Cost Containment Regulation.

10. Material variances to the service delivery and budget implementation plan

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M06 December				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
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.

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December 2024

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	
R thousands	1																
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 Corporatons, Higher Educ Institutions)																	
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 month/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 month/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)	

11. Capital Programme Performance

a. Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	11 191	11 191	2 864	6 479	5 595	(884)	-15.8%	6 479
Drainage Collection		-	11 191	11 191	2 864	6 479	5 595	(884)	-15.8%	6 479
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	5 000	5 000	-	483	2 500	2 017	80.7%	5 000
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-

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<i>HV Switching Station</i>								-		
<i>HV Transmission Conductors</i>								-		
<i>MV Substations</i>								-		
<i>MV Switching Stations</i>								-		
<i>MV Networks</i>								-		
<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>Dams and Weirs</i>								-		
<i>Boreholes</i>								-		
<i>Reservoirs</i>	-	-	-	-	-	-	-	-		-
<i>Pump Stations</i>								-		
<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
<i>Waste Transfer Stations</i>								-		

Waste Processing Facilities								-	
Waste Drop-off Points								-	
Waste Separation Facilities								-	
Electricity Generation Facilities								-	
Capital Spares								-	
Rail Infrastructure	-	-	-	-	-	-		-	-
Rail Lines								-	
Rail Structures								-	
Rail Furniture								-	
Drainage Collection								-	
Storm water Conveyance								-	
Attenuation								-	
MV Substations								-	
LV Networks								-	
Capital Spares								-	
Coastal Infrastructure	-	-	-	-	-	-		-	-
Sand Pumps								-	
Piers								-	
Revetments								-	
Promenades								-	
Capital Spares								-	
Information and Communication Infrastructure	-	-	-	-	-	-		-	-
Data Centres								-	
Core Layers								-	
Distribution Layers								-	
Capital Spares								-	
Community Assets	-	-	-	-	-	-		-	-
Community Facilities	-	-	-	-	-	-		-	-
Halls								-	
Centres								-	
Crèches								-	
Clinics/Care Centres								-	

<i>Fire/Ambulance Stations</i>								-	
<i>Testing Stations</i>								-	
<i>Museums</i>								-	
<i>Galleries</i>								-	
<i>Theatres</i>								-	
<i>Libraries</i>								-	
<i>Cemeteries/Crematoria</i>								-	
<i>Police</i>								-	
<i>PurIs</i>								-	
<i>Public Open Space</i>								-	
<i>Nature Reserves</i>								-	
<i>Public Ablution Facilities</i>								-	
<i>Markets</i>	-	-	-	-	-	-		-	-
<i>Stalls</i>								-	
<i>Abattoirs</i>								-	
<i>Airports</i>								-	
<i>Taxi Ranks/Bus Terminals</i>								-	
<i>Capital Spares</i>								-	
Sport and Recreation Facilities	-	-	-	-	-	-		-	-
<i>Indoor Facilities</i>								-	
<i>Outdoor Facilities</i>								-	
<i>Capital Spares</i>								-	
Heritage assets	-	-	-	-	-	-		-	-
<i>Monuments</i>								-	
<i>Historic Buildings</i>								-	
<i>Works of Art</i>								-	
<i>Conservation Areas</i>								-	
<i>Other Heritage</i>								-	
Investment properties	-	-	-	-	-	-		-	-
<i>Revenue Generating</i>	-	-	-	-	-	-		-	-
<i>Improved Property</i>								-	
<i>Unimproved Property</i>								-	

Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>									
<i>Unimproved Property</i>									
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>									
<i>Pay/Enquiry Points</i>									
<i>Building Plan Offices</i>									
<i>Workshops</i>									
<i>Yards</i>									
<i>Stores</i>									
<i>Laboratories</i>									
<i>Training Centres</i>									
<i>Manufacturing Plant</i>									
<i>Depots</i>									
<i>Capital Spares</i>									
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>									
<i>Social Housing</i>									
<i>Capital Spares</i>									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>									
<i>Effluent Licenses</i>									
<i>Solid Waste Licenses</i>									
<i>Computer Software and Applications</i>									
<i>Load Settlement Software Applications</i>									

<i>Unspecified</i>								-		
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

b. Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing 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									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		-	23 000	23 000	2 171	11 610	11 500	(110)	-1.0%	11 610
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	23 000	23 000	2 171	11 610	11 500	(110)	-1.0%	11 610
Dams and Weirs										

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Boreholes	-	23 000	23 000	2 171	11 610	11 500	(110)	-1.0%	11 610
Reservoirs								-	
Pump Stations								-	
Water Treatment Works								-	
Bulk Mains								-	
Distribution								-	
Distribution Points								-	
PRV Stations								-	
Capital Spares								-	
Sanitation Infrastructure	-	-	-	-	-	-		-	-
Pump Station								-	
Reticulation								-	
Waste Water Treatment Works								-	
Outfall Sewers								-	
Toilet Facilities								-	
Capital Spares								-	
Solid Waste Infrastructure	-	-	-	-	-	-		-	-
Landfill Sites								-	
Waste Transfer Stations								-	
Waste Processing Facilities								-	
Waste Drop-off Points								-	
Waste Separation Facilities								-	
Electricity Generation Facilities								-	
Capital Spares								-	
Rail Infrastructure	-	-	-	-	-	-		-	-
Rail Lines								-	
Rail Structures								-	
Rail Furniture								-	
Drainage Collection								-	
Storm water Conveyance								-	
Attenuation								-	
MV Substations								-	
LV Networks								-	

<i>Capital Spares</i>								-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>								-	
<i>Piers</i>								-	
<i>Revetments</i>								-	
<i>Promenades</i>								-	
<i>Capital Spares</i>								-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>								-	
<i>Core Layers</i>								-	
<i>Distribution Layers</i>								-	
<i>Capital Spares</i>								-	
Community Assets	438	1	-	-	-	-	-	-	-
Community Facilities	438	1	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>								-	
<i>Crèches</i>								-	
<i>Clinics/Care Centres</i>								-	
<i>Fire/Ambulance Stations</i>								-	
<i>Testing Stations</i>	438	1	-	-	-	-	-	-	-
<i>Museums</i>								-	
<i>Galleries</i>								-	
<i>Theatres</i>								-	
<i>Libraries</i>								-	
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>								-	
<i>PurIs</i>								-	
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>								-	
<i>Public Ablution Facilities</i>								-	

Markets										
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	2 400	2 400	-	-	1 200	200	1	100.0%	2 400
Operational Buildings	-	2 400	2 400	-	-	1 200	200	1	100.0%	2 400
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										

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Stores	-	-	-	-	-	-	-	-	-
Laboratories									
Training Centres	-	2 400	2 400	-	-	1 200	200	100.0%	2 400
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
								77.1%	
Intangible Assets	-	2 000	2 000	(154)	229	1 000	771		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 Applications	-	2 000	2 000	(154)	229	1 000	771	77.1%	2 000
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-

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Machinery and Equipment									-			
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 renewal of existing assets	1	438	1	27 400	27 400	2 017	11 839	13 700	861	1	13.6%	16 010

Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance 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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
-									-22.1%	
Infrastructure		21 125	74 657	74 657	15 607	45 576	37 329	(8 247)		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
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation								-	100.0%	
Electrical Infrastructure		2 132	100	100	-	-	50	50		100
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
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

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Dams and Weirs							-		
Boreholes							-		
Reservoirs	975	-	-	-	-	-	-		-
Pump Stations							-		
Water Treatment Works	-	44 000	44 000	13 540	39 122	22 000	(17 122)	-77.8%	39 122
Bulk Mains							-		
Distribution							-		
Distribution Points							-		
PRV Stations							-		
Capital Spares							-		
Sanitation Infrastructure	-	11 500	11 500	-	-	5 750	5 750	100.0%	11 500
Pump Station							-		
Reticulation							-		
Waste Water Treatment Works	-	11 500	11 500	-	-	5 750	5 750	100.0%	11 500
Outfall Sewers							-		
Toilet Facilities							-		
Capital Spares							-		
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
Waste Transfer Stations	-	-	-	-	-	-	-		-
Waste Processing Facilities							-		
Waste Drop-off Points							-		
Waste Separation Facilities							-		
Electricity Generation Facilities							-		
Capital Spares							-		
Rail Infrastructure	-	-	-	-	-	-	-		-
Rail Lines							-		
Rail Structures							-		
Rail Furniture							-		
Drainage Collection							-		
Storm water Conveyance							-		

<i>Attenuation</i>							-	
<i>MV Substations</i>							-	
<i>LV Networks</i>							-	
<i>Capital Spares</i>							-	
Coastal Infrastructure	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>							-	
<i>Piers</i>							-	
<i>Revetments</i>							-	
<i>Promenades</i>							-	
<i>Capital Spares</i>							-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-
<i>Data Centres</i>							-	
<i>Core Layers</i>							-	
<i>Distribution Layers</i>							-	
<i>Capital Spares</i>							-	
Community Assets	1	250	250	-	-	125	125	100.0%
Community Facilities	-	-	-	-	-	-	-	-
<i>Halls</i>							-	
<i>Centres</i>							-	
<i>Crèches</i>							-	
<i>Clinics/Care Centres</i>							-	
<i>Fire/Ambulance Stations</i>							-	
<i>Testing Stations</i>	-	-	-	-	-	-	-	-
<i>Museums</i>							-	
<i>Galleries</i>							-	
<i>Theatres</i>							-	
<i>Libraries</i>							-	
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-
<i>Police</i>							-	
<i>Purls</i>							-	
<i>Public Open Space</i>							-	

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Nature Reserves							-		
Public Ablution Facilities							-		
Markets							-		
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	1	250	250	-	-	125	125	100.0%	250
Indoor Facilities							-	100.0%	250
Outdoor Facilities	1	250	250	-	-	125	125		250
Capital Spares							-		
Heritage assets							-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties							-		-
Revenue Generating							-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating							-		-
Improved Property							-		
Unimproved Property							-		
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
Pay/Enquiry Points							-		
Building Plan Offices							-		

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Workshops							-	
Yards							-	
Stores							-	
Laboratories							-	
Training Centres							-	
Manufacturing Plant							-	
Depots							-	
Capital Spares							-	
Housing	-	-	-	-	-	-	-	-
Staff Housing							-	
Social Housing							-	
Capital Spares							-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Biological or Cultivated Assets							-	
Intangible Assets	4 312	7 500	7 500	2 417	7 769	3 750	(4 019)	-107.2%
Servitudes							-	
Licences and Rights	4 312	7 500	7 500	2 417	7 769	3 750	(4 019)	-107.2%
Water Rights							-	
Effluent Licenses							-	
Solid Waste Licenses							-	
Computer Software and Applications	4 312	7 500	7 500	2 417	7 769	3 750	(4 019)	-107.2%
Load Settlement Software Applications							-	
Unspecified							-	
Computer Equipment	22	50	50	-	13	25	12	48.3%
Computer Equipment	22	50	50	-	13	25	12	48.3%
Furniture and Office Equipment	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-

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Machinery and Equipment		-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-
Transport Assets		24 183	8 550	8 550	980	1 593	4 275	2 682	62.7%
Transport Assets		24 183	8 550	8 550	980	1 593	4 275	2 682	62.7%
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 Repairs and Maintenance Expenditure	1	53 063	96 894	96 894	20 245	57 617	48 447	(9 170)	-18.9%

12.3. Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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

Description	Ref	2023/24	Budget Year							
		Audited Outcome	2024/25 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
<i>Roads</i>		20 009	39 337	39 337	4 445	26 672	19 668	(7 004)	-35.6%	26 672
<i>Road Structures</i>		-	-	-	-	-	-	-		-
<i>Road Furniture</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Storm water Infrastructure		5 226	5 306	5 306	449	2 694	2 653	(41)	-1.5%	2 694
<i>Drainage Collection</i>		5 226	5 306	5 306	449	2 694	2 653	(41)	-1.5%	2 694
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-		-
<i>Attenuation</i>		-	-	-	-	-	-	-		-
Electrical Infrastructure		3 560	4 412	4 412	322	1 933	2 206	274	12.4%	4 412
<i>Power Plants</i>		3 560	4 412	4 412	322	1 933	2 206	274	12.4%	4 412
<i>HV Substations</i>		-	-	-	-	-	-	-		-
<i>HV Switching Station</i>		-	-	-	-	-	-	-		-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-		-
<i>MV Substations</i>		-	-	-	-	-	-	-		-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-		-
<i>MV Networks</i>		-	-	-	-	-	-	-		-

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<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	54 628	68 512	68 512	5 630	33 780	34 256	476	1.4%	68 512
<i>Dams and Weirs</i>	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
Distribution	54 628	68 512	68 512	5 630	33 780	34 256	476	1.4%	68 512
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1 989	3 406	3 406	193	1 156	1 703	547	32.1%	3 406
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	1 989	3 406	3 406	193	1 156	1 703	547	32.1%	3 406
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
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
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-

Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
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

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-

Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
<i>Improved Property</i>							-		
<i>Unimproved Property</i>							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
<i>Improved Property</i>							-		
<i>Unimproved Property</i>							-		
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
<i>Municipal Offices</i>	6 159	7 499	7 499	628	3 767	3 749	(18)	-0.5%	3 767
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-		-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-		-
<i>Workshops</i>	-	-	-	-	-	-	-		-
<i>Yards</i>	-	-	-	-	-	-	-		-
<i>Stores</i>	-	-	-	-	-	-	-		-
<i>Laboratories</i>	-	-	-	-	-	-	-		-
<i>Training Centres</i>	-	-	-	-	-	-	-		-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-		-
<i>Depots</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-

Moses Kotane Local Municipality – 2024/2025 Mid-Year Budget and Performance Assessment Report

Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	2 597	6 268	6 268	170	850	3 134	2 284	72.9%	6 268
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	2 597	6 268	6 268	170	850	3 134	2 284	72.9%	6 268
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	2 597	6 268	6 268	170	850	3 134	2 284	72.9%	6 268
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
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
Machinery and Equipment	242	410	410	20	121	205	84	40.8%	410
Machinery and Equipment	242	410	410	20	121	205	84	40.8%	410
Transport Assets	5 917	2 859	2 859	498	2 990	1 429	(1 561)	-109.2%	2 990
Transport Assets	5 917	2 859	2 859	498	2 990	1 429	(1 561)	-109.2%	2 990

Moses Kotane Local Municipality – 2024/2025 Mid-Year Budget and Performance Assessment Report

Land		-	-	-	-	-	-	-	-	-
Land										
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 Depreciation	1	121 308	162 638	162 638	14 520	86 954	81 319	(5 635)	-6.9%	136 856

12.4. Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

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										
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
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
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	7 000	7 000	-	-	3 500	3 500	100.0%	7 000
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
Total Capital Expenditure on upgrading of existing assets	1	246	50 084	50 084	2 134	20 457	25 042	4 585	18.3%	30 457

Quality Certificate

I, **M.V Letsoalo** the Municipal Manager of **Moses Kotane Local Municipality**, hereby certify that:

The Mid-Year Budget and Performance Assessment Report for the period 1 July 2024 to 31 December 2024 have been prepared in accordance with the Municipal Finance Management Act, No. 56 of 2003 and Municipal Budget and Reporting Regulations Notice 393 of 2009.

Mr MV Letsoalo

Municipal Manager

Moses Kotane Local Municipality, NW375