

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

TABLE OF CONTENTS

Part 1

Section 1: Budget Statement.....	3
1.1 Mayors Report.....	3
1.2 Resolution.....	3
1.3 Executive Summary.....	3
1.4 Performance against the approved budget.....	3
1.5 Capital Expenditure.....	3
1.6 Material variances from SDBIP.....	3
1.7 Remedial corrective steps.....	4
Section 2: In year monthly budget statement tables.....	4
2.1 Table C1: Monthly Budget Statement.....	5
2.2 Table C2: Financial Performance (standard classification)	6
2.3 Table C3: Financial Performance (revenue & expenditure by vote).....	7
2.4 Table C4: Financial Performance (revenue & expenditure)	8-10
2.5 Table C5: Capital Expenditure by Vote.....	10-11
2.6 Table C6: Financial Position.....	12
2.7 Table C7: Cash Flow.....	13
Part 2: Supporting Documents	14
Section 3: Performance Indicators.....	14
3.1 Supporting Table SC2.....	14
Section 4: Debtor's Analysis	15
4.1 Supporting Table SC3.....	15
Section 5: Creditor's Analysis.....	15
5.1 Supporting Table SC4.....	15
Section 6: Investment Portfolio Analysis.....	16
6.1 Supporting Table SC5: Investments.....	16
Section 7: Allocation of grants receipts and expenditure	17
7.1 Supporting Table SC6.....	17
7.2.1 Supporting Table SC7 (1).....	18
7.2.2 Supporting Table SC7 (2).....	19
Section 8: Expenditure on councillor allowances	20

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

8.1 Supporting Table SC8.....	20
Section 9: Actual & Revised Targets for Cash Receipts.....	21
9.1 Supporting Table SC9.....	21
9.2 Supporting Table SC1.....	22
Section 10: Capital Programme Performance.....	22
10.1 Supporting Table SC12.....	22
10.2 Supporting Table SC13.....	23
10.2.1 Supporting Table SC13a.....	24
10.2.2 Supporting Table SC13b.....	25
10.2.3 Supporting Table SC13c.....	26
10.2.4 Supporting Table SC13d.....	27
10.2.5 Supporting Table SC13e.....	28
Section 11: Quality Certificate (separate)	

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 31 JANUARY 2025				
(R'000)	2024/2025 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 061 075	722 157	338 918	68%
TOTAL EXPENDITURE	1 346 201	713 387	632 815	53%
CAPITAL EXPENDITURE	252 554	107 424	145 130	43%

Operating revenue generated for the reporting period amount to R722.1 million which translate to 68% against the budgeted amount. Operating expenditure for the same period amount to R713.3 million or 53% against the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R107.4 million or 43% when compared to the allocated budget.

1.6 Material variances from SDBIP

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

1.7 Remedial corrective steps

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Capital spending, especially WSIG grant will be accelerated to ensure that the allocated funds are fully spent at the end of the year.

Section 2 - In-year monthly budget statement tables

Municipal Budget and Reporting Regulations states that if a municipality does not have any entity, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

If a municipality does have one or more municipal entities, the adjustments budget tables must consist of -

- (a) The tables mentioned above, and
- (b) The tables in the Second Attachment to this Schedule, namely-
 - (i) Table C1 Consolidated Monthly Budget Statement Summary
 - (ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)
 - (iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
 - (iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance (revenue and expenditure)
 - (v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
 - (vi) Table C6 Consolidated Monthly Budget Statement- Financial Position
 - (vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

Supporting information and explanations of trends and anomalies are presented for each table.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

2.1 Table C1: Monthly Budget Statements Summary

The table below comprises of a summary information from the statement of financial performance, capital expenditure and funding, financial position, cash flow debtors and creditors.

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M07 January

Description	2023/24				Budget Year 2024/25				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	150,272	144,686	144,686	13,902	86,191	84,400	1,791	2%	86,191
Service charges	207,969	213,534	215,388	17,791	117,878	124,871	(6,992)	-6%	209,971
Investment revenue	13,500	12,500	12,500	1,472	8,712	7,292	1,420	19%	8,712
Transfers and subsidies - Operational	584,689	611,662	612,449	211	454,662	356,934	97,728	0	454,662
Other own revenue	94,143	78,693	95,023	8,301	54,714	48,626	6,089	13%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,080,046	41,677	722,157	622,122	100,035	16%	818,077
Employee costs	322,761	396,070	396,070	26,846	184,497	231,042	(46,545)	-20%	396,070
Remuneration of Councillors	26,872	31,802	31,802	1,881	14,790	18,551	(3,761)	-20%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	101,475	94,872	6,602	7%	101,475
Interest	6,434	2,252	2,252	153	1,336	1,314	23	2%	1,336
Inventory consumed and bulk purchases	210,602	239,755	239,755	5,592	94,001	139,857	(45,856)	-33%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	587,610	159,443	317,287	311,970	5,317	2%	623,921
Total Expenditure	1,230,440	1,346,201	1,420,127	208,436	713,387	797,607	(84,220)	-11%	1,394,359
Surplus/(Deficit)	(179,867)	(285,127)	(340,081)	(166,759)	8,770	(175,485)	184,255	-105%	(576,282)
Transfers and subsidies - capital (monetary)	232,306	247,504	249,557	-	99,145	144,719	###	-31%	249,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	-451%	(326,725)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	-451%	(326,725)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	255,327	6,308	93,477	147,785	(54,309)	-37%	255,327
Capital transfers recognised	24,725	247,504	249,557	6,065	92,327	144,719	(52,393)	-36%	249,557
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,770	243	1,150	3,066	(1,916)	-62%	5,770
Total sources of capital funds	26,404	252,554	255,327	6,308	93,477	147,785	(54,309)	-37%	255,327
Financial position									
Total current assets	420,083	279,341	279,341	-	59,100	-	-	-	579,742
Total non current assets	3,263,067	3,849,191	3,851,963	-	3,256,006	-	-	-	3,851,963
Total current liabilities	412,262	223,573	220,479	-	444,255	-	-	-	220,479
Total non current liabilities	60,409	62,505	62,505	-	62,458	-	-	-	62,505
Community wealth/Equity	3,275,387	3,940,176	3,998,944	-	3,318,428	-	-	-	3,998,944
Cash flows									
Net cash from (used) operating	1,497,510	72,838	72,838	16,459	594,707	42,489	(552,218)	-1300%	(142,011)
Net cash from (used) investing	(24,476)	(252,554)	(252,554)	(6,308)	(93,477)	(147,323)	(53,846)	37%	(93,477)
Net cash from (used) financing	(5,335)	(14,372)	(14,372)	(1,126)	(7,984)	(8,384)	(399)	5%	(14,372)
Cash/cash equivalents at the month/year end	1,428,845	(211,025)	(211,025)	536,833	536,833	(130,155)	(666,988)	512%	(206,273)
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	80,298	100,457	121,353	36,715	37,306	30,908	175,897	#####	1,657,773
Creditors Age Analysis									
Total Creditors	4	-	175	-	-	-	-	-	179

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

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

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		820,436	568,055	584,385	(116,280)	460,174	334,087	126,087	38%	483,445
Executive and council		1,577	23,856	23,856	211	861	13,916	(13,055)	-94%	23,856
Finance and administration		818,860	544,199	560,529	(116,490)	459,313	320,171	139,142	43%	459,589
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,253	13,954	7,341	25	1,248	7,038	(5,790)	-82%	7,359
Community and social services		10,365	1,254	2,041	0	777	863	(86)	-10%	2,059
Sport and recreation		1	9,400	2,000	-	2	4,250	(4,248)	-100%	2,000
Public safety		4,887	3,300	3,300	24	468	1,925	(1,457)	-76%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	59,654	41	33,690	34,265	(575)	-2%	38,012
Planning and development		5,664	7,099	7,099	41	2,757	4,141	(1,384)	-33%	7,079
Road transport		48,635	51,275	52,555	-	30,933	30,124	809	3%	30,933
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		392,892	668,196	678,222	157,891	326,190	391,452	(65,262)	-17%	668,604
Energy sources		5,690	5,000	6,064	-	543	3,094	(2,551)	-82%	6,064
Water management		369,552	526,825	535,898	156,333	315,282	308,827	6,455	2%	526,280
Waste water management		4,786	30,716	30,716	454	2,740	17,918	(15,177)	-85%	30,716
Waste management		12,864	105,654	105,544	1,104	7,625	61,613	(53,988)	-88%	105,544
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,282,879	1,308,579	1,329,602	41,677	821,302	766,841	54,460	7%	1,197,420
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	423,683	61,452	228,151	247,503	(19,352)	-8%	385,178
Executive and council		115,908	117,269	117,569	5,480	54,480	68,457	(13,977)	-20%	117,569
Finance and administration		336,515	300,575	299,425	55,520	170,318	175,144	(4,827)	-3%	260,921
Internal audit		5,474	6,689	6,689	452	3,354	3,902	(548)	-14%	6,689
<i>Community and public safety</i>		119,898	136,383	137,300	8,821	73,160	79,710	(6,550)	-8%	132,875
Community and social services		29,315	37,776	38,694	2,449	17,856	22,189	(4,333)	-20%	38,694
Sport and recreation		52,405	51,519	51,519	2,575	28,641	30,053	(1,412)	-5%	51,519
Public safety		38,177	47,088	47,088	3,797	26,663	27,468	(805)	-3%	42,662
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63,245	105,492	105,492	7,358	53,538	61,538	(8,000)	-13%	93,360
Planning and development		25,178	53,139	53,139	1,852	13,318	30,998	(17,681)	-57%	53,139
Road transport		38,067	52,353	52,353	5,507	40,220	30,539	9,681	32%	40,220
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		586,166	676,326	750,183	130,550	356,667	406,833	(50,166)	-12%	592,071
Energy sources		52,928	56,697	56,697	4,912	32,824	33,073	(249)	-1%	50,726
Water management		448,081	494,039	562,946	110,764	279,705	299,674	(19,969)	-7%	410,805
Waste water management		28,747	40,918	41,048	3,233	11,391	23,891	(12,499)	-52%	41,048
Waste management		56,411	84,671	89,492	11,641	32,747	50,195	(17,448)	-35%	89,492
<i>Other</i>		3,235	3,468	3,468	255	1,871	2,023	(152)	-8%	3,468
Total Expenditure - Functional	3	1,230,440	1,346,201	1,420,127	208,436	713,387	797,607	(84,220)	-11%	1,206,951
Surplus/ (Deficit) for the year		52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	-4.507662	(9,532)

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	1,577	23,856	23,856	211	861	13,916	(13,055)	-93.8%	23,856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,217	543,699	560,029	(116,490)	459,089	319,879	139,210	43.5%	459,089
Vote 04 - Corporate Services		643	500	500	-	224	292	(68)	-23.3%	500
Vote 05 - Community Services		28,117	119,608	112,885	1,129	8,873	68,651	(59,778)	-87.1%	112,903
Vote 06 - Planning & Development		264	120	120	41	100	70	30	43.1%	100
Vote 07 - Infrastructure & Technical Services		434,062	620,796	632,212	156,787	352,155	364,033	(11,878)	-3.3%	600,972
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,282,879	1,308,579	1,329,602	41,677	821,302	766,841	54,460	7.1%	1,197,420
Expenditure by Vote										
Vote 01 - Municipal Council	1	92,542	98,023	98,323	4,853	43,250	57,230	(13,980)	-24.4%	91,587
Vote 02 - Office Of The Accounting Officer		34,109	32,182	32,182	1,516	17,744	18,773	(1,029)	-5.5%	26,211
Vote 03 - Budget And Treasury Office		226,212	143,641	143,641	46,330	101,606	83,791	17,816	21.3%	149,760
Vote 04 - Corporate Services		84,751	114,618	113,868	7,657	55,666	66,736	(11,070)	-16.6%	113,651
Vote 05 - Community Services		187,747	232,803	238,141	21,175	112,514	136,692	(24,177)	-17.7%	233,716
Vote 06 - Planning & Development		25,335	47,688	47,688	1,813	13,334	27,818	(14,484)	-52.1%	48,329
Vote 07 - Infrastructure & Technical Services		579,745	677,247	746,284	125,091	369,272	406,567	(37,295)	-9.2%	581,886
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	1,420,127	208,436	713,387	797,607	(84,220)	-10.6%	1,245,139
Surplus/ (Deficit) for the year	2	52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	-450.8%	(47,719)

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

2.5 Table C4: Financial Performance (Revenue & Expenditure)

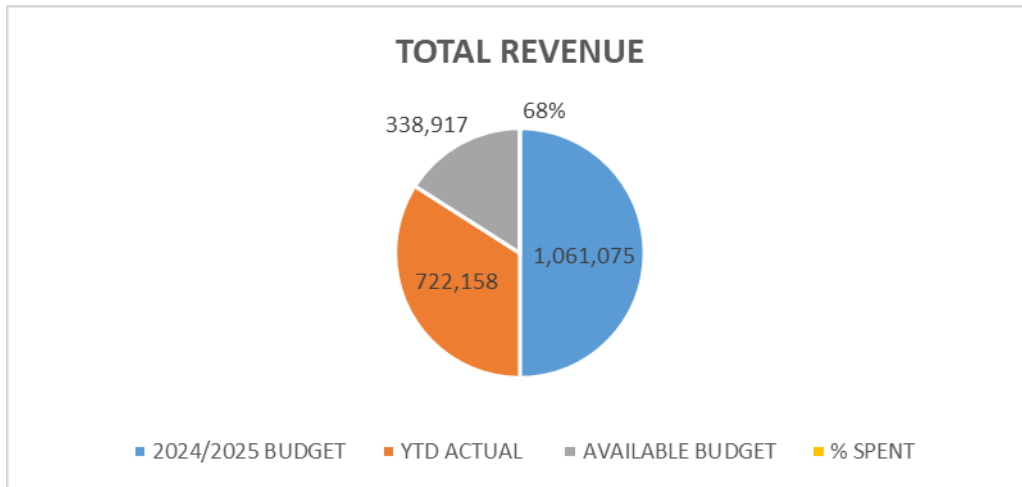
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	(0)	0	-100%	-	
Service charges - Water		190,319	197,242	197,242	16,233	107,513	115,058	(7,545)	-7%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	454	2,740	2,977	(237)	-8%	5,103
Service charges - Waste management		12,864	11,189	13,042	1,104	7,625	6,836	789	12%	7,625
Sale of Goods and Rendering of Services		793	547	547	57	449	319	130	41%	449
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49,267	41,304	56,100	4,966	33,059	26,560	6,499	24%	33,059
Interest from Current and Non Current Assets		13,500	12,500	12,500	1,472	8,712	7,292	1,420	19%	8,712
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	-	4	69	(65)	-95%	118
Licence and permits		3,128	1,500	1,500	24	468	875	(407)	-46%	1,500
Operational Revenue		2,058	1,925	1,925	311	1,043	1,123	(80)	-7%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	13,902	86,191	84,400	1,791	2%	86,191
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,759	1,800	1,800	-	-	1,050	(1,050)	-100%	1,800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584,689	611,662	612,449	211	454,662	356,934	97,728	27%	454,662
Interest		35,103	31,498	33,033	2,942	19,459	18,630	829	4%	19,459
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1,928	-	-	-	-	-	-	-	-
Other Gains		8	-	-	-	232	-	232	#DIV/0!	232
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,050,573	1,061,075	1,080,046	41,677	722,157	622,122	100,035	16%	818,077
Expenditure By Type										
Employee related costs		322,761	396,070	396,070	26,846	184,497	231,042	(46,545)	-20%	396,070
Remuneration of councillors		26,872	31,802	31,802	1,881	14,790	18,551	(3,761)	-20%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	3,049	24,098	24,500	(402)	-2%	42,000
Inventory consumed		168,696	197,755	197,755	2,543	69,903	115,357	(45,454)	-39%	197,755
Debt impairment		302,703	194,642	268,499	123,435	123,435	125,851	(2,415)	-2%	268,499
Depreciation and amortisation		121,308	162,638	162,638	14,520	101,475	94,872	6,602	7%	101,475
Interest		6,434	2,252	2,252	153	1,336	1,314	23	2%	1,336
Contracted services		145,069	205,880	205,530	8,824	108,921	120,038	(11,117)	-9%	205,530
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8,010	-	-	22,373	36,091	-	36,091	#DIV/0!	36,091
Operational costs		81,826	113,163	113,581	4,811	48,619	66,082	(17,462)	-26%	113,581
Losses on Disposal of Assets		4,852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	-	221	-	221	#DIV/0!	221
Total Expenditure		1,230,440	1,346,201	1,420,127	208,436	713,387	797,607	(84,220)	-11%	1,394,359
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(179,867)	(285,127)	(340,081)	(166,759)	8,770	(175,485)	184,255	(0)	(576,282)
Transfers and subsidies - capital (in-kind)		232,306	247,504	249,557	-	99,145	144,719	(45,575)	(0)	249,557
Surplus/(Deficit) after capital transfers & contributions		52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	(0)	(326,725)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	(0)	(326,725)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	(0)	(326,725)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52,439	(37,623)	(90,524)	(166,759)	107,915	(30,765)	138,680	(0)	(326,725)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

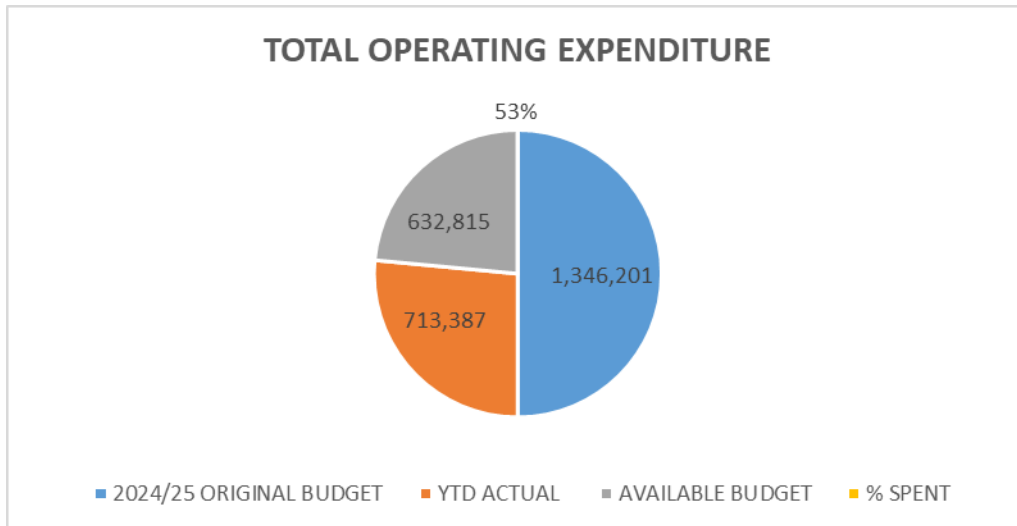


- The budgeted operating revenue for the 2024/2025 financial year amounts to R1,061 billion.
- Total year operating revenue for the reporting period amount to R722.1 million or 68% when compared to the appropriated budget.
- Operating revenue comprises of own revenue and grants at 37% and 63% respectively. The municipality depends on government grants to fund its operations.
- Total year to date own revenue generated amount to R722.1 million. Own revenue is mainly derived from property rates and service charges which contributed R204. million or 76% of the total own revenue generated for the reported period.
- Interest earned charged on outstanding debtors amount to R52.5 million or 20% of the own revenue generated for the month. Low revenue collection contributed immensely to the increasing interest charged and it remains a challenge for the municipality. Revenue collection measures must be enhanced to collect dues of the municipalities and improve cash flow status.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R713.3 million, translating to 53% against the operating expenditure budget.
- (b) The budget for irrecoverable debt will be provided during adjustment budget period.
- (c) Over performance on debt impairment will rectified through budget adjustment budget.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

2.5 Table C5: Capital Expenditure by Vote

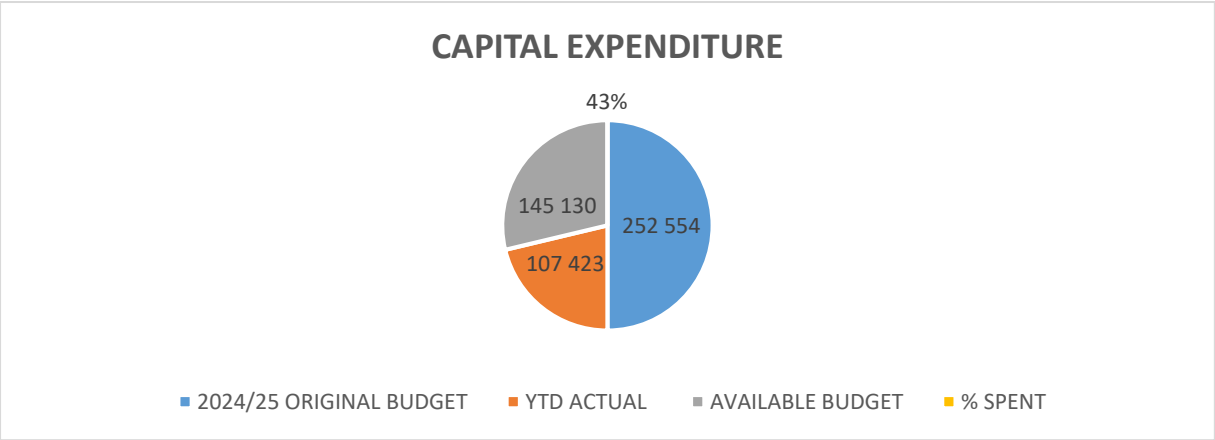
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	2,500	2,500	-	678	1,458	(780)	-54%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	243	472	1,488	(1,015)	-68%	2,550
Vote 05 - Community Services		497	11,364	2,720	-	-	5,188	(5,188)	-100%	2,720
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	247,557	6,065	92,327	139,651	(47,325)	-34%	247,557
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	26,404	252,554	255,327	6,308	93,477	147,785	(54,309)	-37%	255,327
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		26,404	252,554	255,327	6,308	93,477	147,785	(54,309)	-37%	255,327
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	243	1,150	2,946	(1,796)	-61%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	243	1,150	2,946	(1,796)	-61%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,493	9,400	2,720	-	-	4,370	(4,370)	-100%	2,720
Community and social services		1,438	9,400	2,720	-	-	4,370	(4,370)	-100%	2,720
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		246	51,275	52,555	1,145	28,081	30,124	(2,043)	-7%	52,555
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51,275	52,555	1,145	28,081	30,124	(2,043)	-7%	52,555
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24,478	186,829	195,001	4,920	64,245	110,346	(46,100)	-42%	195,001
Energy sources		-	5,000	6,064	-	483	3,094	(2,611)	-84%	6,064
Water management		25,474	167,865	170,029	2,686	56,464	98,282	(41,818)	-43%	170,029
Waste water management		-	12,000	18,908	2,234	7,299	8,151	(852)	-10%	18,908
Waste management		(996)	1,964	-	-	-	818	(818)	-100%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26,404	252,554	255,327	6,308	93,477	147,785	(54,309)	-37%	255,327
Funded by:										
National Government		24,725	247,504	249,557	6,065	92,327	144,719	(52,393)	-36%	249,557
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	249,557	6,065	92,327	144,719	(52,393)	-36%	249,557
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,679	5,050	5,770	243	1,150	3,066	(1,916)	-62%	5,770
Total Capital Funding		26,404	252,554	255,327	6,308	93,477	147,785	(54,309)	-37%	255,327

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Capital budget for 2024/25 financial year amount to R252.5 million. The budget is mainly funded by National grants at 98%, i.e. MIG and WSIG. Total expenditure incurred as at January 2025 amount to R93.4 million, VAT exclusive. (VAT inclusive amount – R107.4 million). Capital spending to date accounts for 3% against the appropriated budget. The capital spending will be accelerated to avoid the funds being returned to National coffers at the end of the financial year.

Graphical Illustration of capital expenditure against the approved budget



**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	172,619	172,619
Trade and other receivables from exchange transactions		102,865	82,503	82,503	100,329	100,329
Receivables from non-exchange transactions		80,918	112,848	112,848	92,206	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	21,658	21,658
VAT		146,889	26,122	26,122	147,982	147,982
Other current assets		24,353	2,049	2,049	24,306	24,306
Total current assets		420,083	279,341	279,341	559,100	579,742
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	3,683,643	3,091,765	3,683,643
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		12,478	15,354	15,354	11,930	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	3,851,963	3,256,006	3,851,963
TOTAL ASSETS		3,683,150	4,128,532	4,131,304	3,815,106	4,431,705
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	140,932	204,741
Trade and other payables from non-exchange transactions		3,305	–	(3,094)	93,604	(3,094)
Provision		58,317	3,861	3,861	56,263	3,861
VAT		131,049	–	–	149,126	–
Other current liabilities		–	–	–	–	–
Total current liabilities		412,262	223,573	220,479	444,255	220,479
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	14,994	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	52,458	62,505
TOTAL LIABILITIES		472,671	286,079	282,985	496,713	282,985
NET ASSETS	2	3,210,478	3,842,453	3,848,319	3,318,393	4,148,720
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,275,387	3,940,176	3,998,944	3,318,428	3,998,944
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3,275,387	3,940,176	3,998,944	3,318,428	3,998,944

The municipality closed the month with a favourable cash balance million which is made up of investments and bank cash balances.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	75,237	75,237	6,662	32,255	43,888	(11,633)	-27%	75,237
Service charges		93,693	88,506	88,506	9,905	50,931	51,628	(698)	-1%	88,506
Other revenue		425,826	4,810	4,810	10,142	(349,969)	2,806	(352,775)	-12573%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	211	454,004	356,803	97,201	27%	454,004
Transfers and Subsidies - Capital		232,503	247,504	247,504	-	190,313	144,377	45,936	32%	190,313
Interest		13,045	34,341	34,341	1,746	13,393	20,032	(6,639)	-33%	34,341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76,091	(989,222)	(989,222)	(12,208)	203,781	(577,046)	(780,827)	135%	(989,222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,510	72,838	72,838	16,459	594,707	42,489	(552,218)	-1300%	(142,011)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,928	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(26,404)	(252,554)	(252,554)	(6,308)	(93,477)	(147,323)	(53,846)	37%	(93,477)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	(252,554)	(252,554)	(6,308)	(93,477)	(147,323)	(53,846)	37%	(93,477)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	(1,126)	(7,951)	-	(7,951)	#DIV/0!	-
Borrowing long term/refinancing		(84)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(5)	-	-	-	(1)	-	(1)	#DIV/0!	-
Payments										
Repayment of borrowing		(5,246)	(14,372)	(14,372)	-	(33)	(8,384)	(8,351)	100%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,335)	(14,372)	(14,372)	(1,126)	(7,984)	(8,384)	(399)	5%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		(38,855)	(16,937)	(16,937)	527,808	43,587	(16,937)			43,587
Cash/cash equivalents at month/year end:		1,428,845	(211,025)	(211,025)	536,833	536,833	(130,155)			(206,273)

The cash flow statement must reflect receipts and payments for the reporting month.

The Municipality noted the following challenges:

The municipality is currently experiencing challenges with cash flow reporting. The opening balance, other revenue and suppliers are employees will be investigated and be corrected in the next reporting period.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	12.2%	11.6%	2.2%	2.4%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.5%	6.1%	5.9%	7.6%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	101.9%	124.9%	126.7%	125.9%	262.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	17.2%	17.4%	38.9%	78.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		19.8%	18.6%	18.3%	30.0%	29.0%
Longstanding Debtors Recovered			0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30.7%	37.3%	36.7%	25.5%	48.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.0%	8.4%	11.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.3%	2.2%	4.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

Section 4 – Aged Debtors’ Analysis

The debtor's analysis comprises of debtors age analysis by income sources and debtors age analysis by customer group.

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	39,278	31,252	29,775	16,181	15,421	14,386	86,609	553,331	786,234	685,929	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	22,162	59,986	81,713	11,596	12,634	7,457	37,222	241,744	474,513	310,653	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	997	410	359	353	368	2,572	7,523	12,936	11,169	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,519	1,469	1,433	1,251	1,247	1,254	7,032	27,765	43,970	38,549	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	15,076	7,012	7,883	7,195	7,508	7,331	41,632	216,639	310,277	280,304	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	254	327	189	138	143	112	832	27,837	29,842	29,062	-	-	
Total By Income Source	2000	80,298	100,457	121,353	36,715	37,306	30,908	175,897	1,074,839	1,657,773	1,355,665	-	-	
2023/24 - totals only		80715120	37567995	38452782	37631794	32342447	30615758	#####	#####	1,389,820	1,233,084	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	13,969	66,428	86,178	7,972	8,427	6,886	36,727	117,609	344,197	177,621	-	-	
Commercial	2300	27,675	14,479	13,344	9,405	8,987	7,990	34,058	314,129	430,066	374,568	-	-	
Households	2400	38,494	19,473	21,714	19,261	19,799	15,972	104,588	638,991	878,294	798,613	-	-	
Other	2500	159	77	117	77	93	61	524	4,109	5,217	4,863	-	-	
Total By Customer Group	2600	80,298	100,457	121,353	36,715	37,306	30,908	175,897	1,074,839	1,657,773	1,355,665	-	-	

The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.657 billion. Of the total balance, R1.355 billion or 82% of the debt is older than 90 days, rendering it difficult to be collect. Revenue collection measures must be enhanced to improve the cash flow status.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	4	-	175	-	-	-	-	-	179	21,720
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	4	-	175	-	-	-	-	-	179	21,720

The creditors balance for January 2025 amount to R179 thousands. Total outstanding creditors are payable to trade creditors. The above indicates serious transgression of the MFMA Section 65 (2) (e) which requires that the invoices be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrance of fruitless and wasteful expenditure. The municipality has entered into a payment arrangement with Magalies water for the payment of arrears.

Section 6 - Investment Portfolio Analysis

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
Municipality sub-total										-	-	-	-	-
Entities														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

INVESTMENTS MOSES KOTANE 2024/2025							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2024	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/01/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	25,870.56	0.00	150,000,000.00	2,339,648.28	136,000,000.00	16,365,518.84
2062250801	12 MONTHS CEDEED ESCOM	458,112.66		0.00	0.00		502,452.95
228810957(004)	CALL - MIG STANDARD BANK	1,473,300.88	0.00	135,313,000.00	2,088,424.15	80,718,030.06	58,156,694.97
228810957(003)	CALL WSIG GRANT	25,304,937.91		55,000,000.00	1,515,544.12	40,391,968.00	41,428,514.03
228810957(001)	CALL FLEET	379,916.59	0.00	0.00	19,763.97	0.00	399,680.56
BALANCE		27,642,138.60		340,313,000.00	5,963,380.52	257,109,998.06	116,852,861.35

The investment reported as at 31 January 2025 amount to R116.8 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		576,015	610,408	610,408	211	453,912	356,071	97,841	27.5%	460,390
Energy Efficiency and Demand Side Management Grant		1,000	-	-	-	-	-	-	-	-
Equitable Share		566,087	600,070	600,070	211	450,052	350,041	100,011	28.6%	450,052
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	-	650	793	(143)	-18.0%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	-	553	1,167	(614)	-52.6%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,400	6,979	6,979	-	2,657	4,071	(1,414)	-34.7%	6,979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,139	1,254	2,041	-	750	863	(113)	-13.1%	2,041
Capacity Building and Other Grants		1,139	1,254	2,041	-	750	863	(113)	-13.1%	2,041
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	612,449	211	454,662	356,934	97,728	27.4%	462,431
Capital Transfers and Grants										
National Government:		232,306	247,504	249,557	-	99,145	144,719	(45,575)	-31.5%	249,557
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162,524	167,504	167,504	-	89,239	97,711	(8,472)	-8.7%	167,504
Water Services Infrastructure Grant		69,782	80,000	82,053	-	9,906	47,009	(37,103)	-78.9%	82,053
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	232,306	247,504	249,557	-	99,145	144,719	(45,575)	-31.5%	249,557
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	862,006	211	553,807	501,653	52,153	10.4%	711,988

The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- a) Allocation and grant receipts and expenditure against each allocation or grant; and
- b) Any change in allocations and a result.
 - i. An adjustments of the national, provincial government, district, Local municipalities and
 - ii. Changes in grants from other providers

The following grants were received to date;

- Equitable Shares – R449 million
- WSIG – R55 million
- MIG – R135 million
- FMG – R2 million
- EPWP – R952 000
- LIBRARY – R1 million

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

7.2 Supporting Table SC7

The below attached table shows the expenditure per grant (operating and capital)

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		582,123	610,408	605,880	34,049	317,126	355,318	(38,192)	-10.7%	605,880
Energy Efficiency and Demand Side Management Grant		1,300	-	-	-	-	-	-	-	-
Equitable Share		571,550	600,070	595,542	33,449	312,704	349,288	(36,583)	-10.5%	595,542
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	128	778	793	(14)	-1.8%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	66	601	1,167	(566)	-48.5%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,785	6,979	6,979	405	3,043	4,071	(1,028)	-25.3%	6,979
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		582,123	610,408	605,880	34,049	317,126	355,318	(38,192)	-10.7%	605,880
Capital expenditure of Transfers and Grants										
National Government:		24,725	247,504	249,557	6,065	92,327	144,719	(52,393)	-36.2%	249,557
Municipal Infrastructure Grant		11,491	167,504	167,504	3,831	81,479	97,711	(16,232)	-16.6%	167,504
Water Services Infrastructure Grant		13,233	80,000	82,053	2,234	10,848	47,009	(36,161)	-76.9%	82,053
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24,725	247,504	249,557	6,065	92,327	144,719	(52,393)	-36.2%	249,557
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,847	857,912	855,437	40,114	409,452	500,038	(90,585)	-18.1%	855,437

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Section 8- Expenditure on councillor and board members allowances and employee benefits

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22,647	23,168	23,168	1,797	13,887	13,515	372	3%	13,887
Pension and UIF Contributions		-	3,362	3,362	(199)	(1,199)	1,961	(3,160)	-161%	3,362
Medical Aid Contributions		-	311	311	(66)	(411)	181	(592)	-326%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,126	3,329	3,329	267	1,927	1,942	(15)	-1%	3,329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,099	1,631	1,631	82	586	951	(365)	-38%	1,631
Sub Total - Councillors		26,872	31,802	31,802	1,881	14,790	18,551	(3,761)	-20%	22,521
% increase	4		18.3%	18.3%						-16.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,967	10,125	10,125	238	2,250	5,906	(3,656)	-62%	10,125
Pension and UIF Contributions		118	1,016	1,016	11	77	593	(516)	-87%	1,016
Medical Aid Contributions		-	101	101	-	-	59	(59)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	114	238	423	(185)	-44%	725
Motor Vehicle Allowance		403	1,172	1,172	45	316	684	(368)	-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	408	2,880	7,665	(4,785)	-62%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204,435	253,803	253,803	18,177	125,055	148,052	(22,997)	-16%	253,803
Pension and UIF Contributions		41,465	51,413	51,413	3,261	23,204	29,991	(6,787)	-23%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,505	10,082	16,825	(6,743)	-40%	28,843
Overtime		20,182	19,075	19,075	1,785	10,269	11,127	(858)	-8%	19,075
Performance Bonus		16,120	23,822	23,822	1,040	8,912	13,896	(4,985)	-36%	23,822
Motor Vehicle Allowance		1,305	498	498	53	433	291	142	49%	433
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	71	483	422	61	14%	483
Other benefits and allowances		4,148	4,732	4,732	384	2,343	2,761	(418)	-15%	4,732
Payments in lieu of leave		4,059	-	-	-	-	-	-	-	-
Long service awards		7,720	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,249	20	20	163	836	12	825	7139%	836
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		318,155	382,930	382,930	26,438	181,617	223,377	(41,760)	-19%	383,440
% increase	4		20.4%	20.4%						20.5%
Total Parent Municipality		349,633	427,872	427,872	28,727	199,288	249,593	(50,305)	-20%	419,101
Unpaid salary, allowances & benefits in arrears:			22.4%	22.4%						19.9%
TOTAL SALARY, ALLOWANCES & BENEFITS										
		349,633	427,872	427,872	28,727	199,288	249,593	(50,305)	-20%	419,101
% increase	4		22.4%	22.4%						19.9%
TOTAL MANAGERS AND STAFF		322,761	396,070	396,070	26,846	184,497	231,042	(46,545)	-20%	396,580

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

Expenditure and budgeted expenditure on -

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

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

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		5,911	1,332	4,049	912	12,028	1,362	6,662	6,270	6,270	6,270	6,270	17,902	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	9,724	6,908	6,908	6,908	6,908	5,670	82,896	86,709	90,611
Service charges - Waste Water Management		21	308	135	167	216	135	163	179	179	179	179	284	2,143	2,242	2,343
Service charges - Waste Mangement		23	23	48	30	34	15	18	289	289	289	289	2,120	3,467	3,626	3,789
Rental of facilities and equipment		-	-	2	-	1	-	-	10	10	10	10	75	118	123	129
Interest earned - external investments		910	3,102	1,323	759	388	758	1,472	1,042	1,042	1,042	1,042	(379)	12,500	13,075	13,663
Interest earned - outstanding debtors		637	1,614	158	1,120	-	878	274	1,820	1,820	1,820	1,820	9,880	21,841	22,845	23,874
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30	8	597	(364)	20	19	28	167	167	167	167	994	2,000	2,094	-
Licences and permits		92	105	83	84	46	34	24	125	125	125	125	532	1,500	1,569	1,640
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		250,029	2,340	1,000	-	-	200,424	211	50,972	50,972	50,972	50,972	(46,229)	611,662	623,364	620,041
Other revenue		(319,689)	12,479	98,557	92,291	(27,575)	(216,932)	10,090	99	99	99	99	351,575	1,192	1,245	3,489
Cash Receipts by Source		(61,419)	22,902	107,242	99,011	9,011	(4,801)	28,667	67,880	67,880	67,880	67,880	342,423	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	(25,310)	247,504	261,615	279,845
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	(4,600)	(1,105)	(1,120)	(1,126)	-	-	-	-	7,951	-	-	-
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	27,541	88,505	88,505	88,505	88,505	325,065	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	(1,271)	33,006	33,006	33,006	33,006	262,287	396,070	412,778	431,434
Remuneration of councillors		(79)	(1)	899	445	428	(567)	2,742	2,650	2,650	2,650	2,650	17,334	31,802	33,269	34,786
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		384	-	-	-	543	-	-	3,500	3,500	3,500	3,500	27,073	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	(19,758)	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)	10,579	28,837	28,837	28,837	28,837	583,569	346,050	358,847	365,794
Cash Payments by Type		(266,753)	16,465	88,430	62,433	(42,115)	(81,533)	12,050	82,435	82,435	82,435	82,435	870,504	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	6,308	21,046	21,046	21,046	21,046	74,893	252,554	266,897	285,365
Repayment of borrowing		16	16	-	-	-	-	-	1,198	1,198	1,198	1,198	9,549	14,372	6,571	6,692
Other Cash Flows/Payments		1,960	748	980	-	303	3,094	158	-	-	-	-	(7,243)	-	-	-
Total Cash Payments by Type		(255,877)	22,691	112,496	86,622	(24,074)	(70,645)	18,516	104,679	104,679	104,679	104,679	947,703	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	9,025	(16,174)	(16,174)	(16,174)	(16,174)	(622,638)	(194,088)	(208,241)	(237,749)
Cash/cash equivalents at the monthly/year beginning:		43,587	326,565	326,776	321,522	329,312	435,460	527,808	536,833	520,659	504,485	488,311	472,137	43,587	(150,501)	(358,742)
Cash/cash equivalents at the monthly/year end:		326,565	326,776	321,522	329,312	435,460	527,808	536,833	520,659	504,485	488,311	472,137	(150,501)	(150,501)	(358,742)	(596,491)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Interest on investment		Over collection on interest from the banks	Budget will be increased should the trend continue
	Transfer and subsidies		Transfer of equitable shares	Corrections will be done during adj budget - align with payment schedule
	Refuse removal		Budget undersated	Budget will be adjusted accordingly in February 2025
	Interest on receivables		Budget undersated	
2	Expenditure By Type			
	Irrecoverable debt		The write off were not anticipated	Budget will be adjusted accordingly in February 2025
3	Variances was Not Calculated			
4	Financial Position			
	Variances was Not Calculated			
5	Cash Flow			
	Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	9,552	21,046	21,046	8,901	8,901	21,046	12,146	57.7%	3%
August	8,926	21,046	21,046	5,461	5,461	42,092	36,631	87.0%	2%
September	17,796	21,046	21,046	23,087	23,087	63,139	40,052	63.4%	9%
October	19,802	21,046	21,046	24,189	24,189	84,185	59,996	71.3%	9%
November	26,539	21,046	21,046	17,738	17,738	105,231	87,493	83.1%	7%
December	25,813	21,046	21,046	7,794	7,794	126,277	118,483	93.8%	3%
January	11,579	21,508	21,508	6,308	6,308	147,785	141,477	95.7%	2%
February	5,083	21,508	21,508	–	–	169,294	169,294	100.0%	0%
March	26,789	21,508	21,508	–	–	190,802	190,802	100.0%	0%
April	17,097	21,508	21,508	–	–	212,310	212,310	100.0%	–
May	13,801	21,508	21,508	–	–	233,818	233,818	100.0%	–
June	13,766	21,508	21,508	–	–	255,327	255,327	100.0%	–
Total Capital expenditure	196,542	255,327	255,327	93,477					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07

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	178,663	4,144	58,339	101,452	43,113	42.5%	161,323
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	11,191	11,191	390	6,869	6,528	(341)	-5.2%	6,869
Drainage Collection		-	11,191	11,191	390	6,869	6,528	(341)	-5.2%	6,869
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	5,000	6,064	-	483	3,094	2,611	84.4%	6,064
LV Networks		-	5,000	6,064	-	483	3,094	2,611	84.4%	6,064
Capital Spares										
Water Supply Infrastructure		25,474	144,865	145,792	2,638	44,805	84,659	39,854	47.1%	133,277
Water Treatment Works		-	20,382	28,297	2,520	15,782	13,209	(2,573)	-19.5%	15,782
Bulk Mains		11,074	7,000	267	-	-	2,961	2,961	100.0%	267
Distribution		14,400	115,483	115,228	117	29,024	67,322	38,299	56.9%	115,228
Distribution Points		-	2,000	2,000	-	-	1,167	1,167	100.0%	2,000
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	9,000	15,617	1,117	6,182	6,353	171	2.7%	15,114
Pump Station		-	3,000	3,292	1,117	1,117	1,799	682	37.9%	3,292
Reticulation		-	1,667	1,903	-	1,655	1,012	(643)	-63.6%	1,655
Waste Water Treatment Works		-	2,667	8,469	-	1,712	2,523	811	32.1%	8,469
Outfall Sewers										
Toilet Facilities		-	1,667	1,953	-	1,699	1,020	(679)	-66.5%	1,699
Capital Spares										
Solid Waste Infrastructure		(996)	1,964	-	-	-	818	818	100.0%	-
Landfill Sites		(996)	1,964	-	-	-	818	818	100.0%	-
Furniture and Office Equipment		187	3,000	3,000	-	678	1,750	1,072	61.3%	3,000
Furniture and Office Equipment		187	3,000	3,000	-	678	1,750	1,072	61.3%	3,000
Machinery and Equipment		55	50	50	-	-	29	29	100.0%	50
Machinery and Equipment		55	50	50	-	-	29	29	100.0%	50
Transport Assets		-	-	720	-	-	120	120	100.0%	720
Transport Assets		-	-	720	-	-	120	120	100.0%	720
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	24,720	175,070	182,433	4,144	59,017	103,351	44,334	42.9%	165,093

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2025

10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	23,000	24,237	48	11,658	13,623	1,964	14.4%	24,237
Water Supply Infrastructure		-	23,000	24,237	48	11,658	13,623	1,964	14.4%	24,237
Dams and Weirs								-		
Boreholes		-	23,000	24,237	48	11,658	13,623	1,964	14.4%	24,237
Testing Stations		1,438	-	-	-	-	-	-		-
Other assets		-	2,400	-	-	-	1,000	1,000	100.0%	-
Operational Buildings		-	2,400	-	-	-	1,000	1,000	100.0%	-
Training Centres		-	2,400	-	-	-	1,000	1,000	100.0%	-
Intangible Assets		-	2,000	2,000	243	472	1,167	695	59.5%	2,000
Servitudes								-		
Licences and Rights		-	2,000	2,000	243	472	1,167	695	59.5%	2,000
Computer Software and Applications		-	2,000	2,000	243	472	1,167	695	59.5%	2,000
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on renewal of existing ass	1	1,438	27,400	26,237	291	12,131	15,790	3,659	23.2%	26,237

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		21,125	74,657	74,657	1,396	46,971	43,550	(3,421)	-7.9%	70,638
Roads Infrastructure		1,304	5,300	5,300	-	-	3,092	3,092	100.0%	5,300
Roads		1,169	5,000	5,000	-	-	2,917	2,917	100.0%	5,000
Road Structures										
Road Furniture		136	300	300	-	-	175	175	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	58	58	100.0%	100
LV Networks		2,132	100	100	-	-	58	58	100.0%	100
Capital Spares										
Water Supply Infrastructure		975	44,000	44,000	859	39,981	25,667	(14,314)	-55.8%	39,981
Dams and Weirs										
Boreholes										
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations										
Water Treatment Works		-	44,000	44,000	859	39,981	25,667	(14,314)	-55.8%	39,981
Sanitation Infrastructure		-	11,500	11,500	-	-	6,708	6,708	100.0%	11,500
Pump Station										
Reticulation										
Waste Water Treatment Works		-	11,500	11,500	-	-	6,708	6,708	100.0%	11,500
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		16,714	13,757	13,757	536	6,990	8,025	1,035	12.9%	13,757
Landfill Sites		16,714	13,757	13,757	536	6,990	8,025	1,035	12.9%	13,757
Community Assets		1	250	350	30	30	163	133	81.7%	350
Community Facilities		-	-	100	-	-	17	17	100.0%	100
Cemeteries/Crematoria		-	-	100	-	-	17	17	100.0%	100
Sport and Recreation Facilities		1	250	250	30	30	146	116	79.6%	250
Indoor Facilities										
Outdoor Facilities		1	250	250	30	30	146	116	79.6%	250
Other assets		3,420	5,886	5,886	147	2,814	3,434	620	18.1%	5,886
Operational Buildings		3,420	5,886	5,886	147	2,814	3,434	620	18.1%	5,886
Municipal Offices		3,420	5,886	5,886	147	2,814	3,434	620	18.1%	5,886
Intangible Assets		4,312	7,500	7,500	1,338	9,107	4,375	(4,732)	-108.2%	9,107
Servitudes										
Licences and Rights		4,312	7,500	7,500	1,338	9,107	4,375	(4,732)	-108.2%	9,107
Computer Software and Applications		4,312	7,500	7,500	1,338	9,107	4,375	(4,732)	-108.2%	9,107
Computer Equipment		22	50	50	2	15	29	15	50.0%	50
Computer Equipment		22	50	50	2	15	29	15	50.0%	50
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		24,183	8,550	8,550	216	1,808	4,988	3,179	63.7%	8,550
Transport Assets		24,183	8,550	8,550	216	1,808	4,988	3,179	63.7%	8,550
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zooological plants and animals										
Total Repairs and Maintenance Expenditure	1	53,063	96,894	96,994	3,128	60,745	56,538	(4,207)	-7.4%	94,582

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		86,177	122,023	122,023	11,098	77,685	71,180	(6,505)	-9.1%	111,641
Roads Infrastructure		20,009	39,337	39,337	4,445	31,118	22,946	(8,171)	-35.6%	31,118
Roads		20,009	39,337	39,337	4,445	31,118	22,946	(8,171)	-35.6%	31,118
Storm water Infrastructure		5,226	5,306	5,306	449	3,143	3,095	(48)	-1.5%	3,143
Drainage Collection		5,226	5,306	5,306	449	3,143	3,095	(48)	-1.5%	3,143
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		3,560	4,412	4,412	322	2,255	2,574	319	12.4%	4,412
Power Plants		3,560	4,412	4,412	322	2,255	2,574	319	12.4%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	39,410	39,965	555	1.4%	68,512
Distribution		54,628	68,512	68,512	5,630	39,410	39,965	555	1.4%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	1,348	1,987	638	32.1%	3,406
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		1,989	3,406	3,406	193	1,348	1,987	638	32.1%	3,406
Solid Waste Infrastructure		764	1,051	1,051	59	411	613	201	32.9%	1,051
Landfill Sites		764	1,051	1,051	59	411	613	201	32.9%	1,051
Community Assets		17,714	18,147	18,147	1,874	13,115	10,586	(2,529)	-23.9%	13,115
Community Facilities		17,714	18,147	18,147	1,874	13,115	10,586	(2,529)	-23.9%	13,115
Halls		15,146	16,209	16,209	1,574	11,016	9,455	(1,560)	-16.5%	11,016
Centres		2,568	1,938	1,938	300	2,100	1,131	(969)	-85.7%	2,100
Other assets		6,159	7,499	7,499	628	4,395	4,374	(21)	-0.5%	4,395
Operational Buildings		6,159	7,499	7,499	628	4,395	4,374	(21)	-0.5%	4,395
Municipal Offices		6,159	7,499	7,499	628	4,395	4,374	(21)	-0.5%	4,395
Intangible Assets		2,597	6,268	6,268	170	1,020	3,656	2,636	72.1%	6,268
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		2,597	6,268	6,268	170	1,020	3,656	2,636	72.1%	6,268
Computer Software and Applications		2,597	6,268	6,268	170	1,020	3,656	2,636	72.1%	6,268
Furniture and Office Equipment		2,504	5,432	5,432	233	1,629	3,169	1,540	48.6%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	1,629	3,169	1,540	48.6%	5,432
Machinery and Equipment		242	410	410	20	142	239	98	40.8%	410
Machinery and Equipment		242	410	410	20	142	239	98	40.8%	410
Transport Assets		5,917	2,859	2,859	498	3,488	1,668	(1,821)	-109.2%	3,488
Transport Assets		5,917	2,859	2,859	498	3,488	1,668	(1,821)	-109.2%	3,488
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Depreciation	1	121,308	162,638	162,638	14,520	101,475	94,872	(6,602)	-7.0%	144,750

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JANUARY 2025**

10.2.5 Supporting Table SC13e

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		246	43,084	44,656	1,872	22,329	25,394	3,065	12.1%	44,656
Roads Infrastructure		246	40,084	41,364	755	21,212	23,596	2,384	10.1%	41,364
Roads		246	40,084	41,364	755	21,212	23,596	2,384	10.1%	41,364
Sanitation Infrastructure		-	3,000	3,292	1,117	1,117	1,799	682	37.9%	3,292
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	3,000	3,292	1,117	1,117	1,799	682	37.9%	3,292
Community Assets		-	7,000	2,000	-	-	3,250	3,250	100.0%	2,000
Community Facilities		-	7,000	2,000	-	-	3,250	3,250	100.0%	2,000
Cemeteries/Crematoria		-	7,000	2,000	-	-	3,250	3,250	100.0%	2,000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	246	50,084	46,656	1,872	22,329	28,644	6,315	22.0%	46,656