

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

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Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 31 MAY 2024				
	2023/2024 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 078 188 918	995 682 533	82 506 385	92%
TOTAL EXPENDITURE	1 223 682 604	1 120 838 542	102 844 062	92%
CAPITAL EXPENDITURE	231 793 386	209 706 131	22 087 255	90%

Operating revenue generated for the reporting period amount to R995.6 million which translate to 92% against the budgeted amount. Year to date expenditure for the same period amount to R1 120 billion or 92% of the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R209.7 million or 90% of allocated adjustment budget of R231.7 million.

1.6 Material variances from SDBIP

As reported above, there are no variances on

1.7 Remedial corrective steps

N/A

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Section 2 - In-year monthly budget statement tables

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

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

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

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

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 - M11 May

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	124,807	154,525	154,525	12,666	137,977	141,648	(3,671)	-3%	154,525
Service charges	194,662	240,833	240,873	13,940	189,064	220,796	(31,732)	-14%	240,873
Investment revenue	9,745	6,251	6,251	881	12,975	5,730	7,245	126%	6,251
Transfers and subsidies - Operational	537,931	581,763	581,247	3,305	572,048	533,224	38,824		581,247
Other own revenue	107,859	94,111	94,111	8,286	83,619	86,269	(2,650)	-3%	-
Total Revenue (excluding capital transfers and contributions)	975,004	1,077,484	1,077,008	39,079	995,683	987,667	8,016	1%	1,077,008
Employee costs	283,415	296,872	293,462	35,947	291,222	269,749	21,473		293,462
Remuneration of Councillors	25,874	27,597	27,597	2,519	24,968	25,297	(329)		27,597
Depreciation and amortisation	132,550	155,041	155,041	10,912	123,517	142,121	(18,604)		155,041
Interest	5,619	5,600	8,900	705	3,458	7,773	(4,316)		8,900
Inventory consumed and bulk purchases	177,046	175,155	175,005	4,270	161,514	160,459	1,055		175,005
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	419,178	552,093	562,496	17,708	516,161	514,401	1,760	0%	562,496
Total Expenditure	1,043,682	1,212,358	1,222,501	72,060	1,120,839	1,119,800	1,039	0%	1,222,501
Surplus/(Deficit)	(68,678)	(134,874)	(145,494)	(32,981)	(125,156)	(132,133)	6,977	-5%	(145,494)
Transfers and subsidies - capital (monetary)	217,386	236,841	234,517	73,134	215,028	212,027	3,001	1%	234,517
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	148,708	101,967	89,023	40,153	89,872	79,894	9,978	12%	89,023
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	148,708	101,967	89,023	40,153	89,872	79,894	9,978	12%	89,023
Capital expenditure & funds sources									
Capital expenditure	8,803	244,591	242,621	13,801	182,776	219,384	(36,608)	-17%	#REF!
Capital transfers recognised	8,697	236,841	234,517	13,129	180,944	212,027	(31,083)	-15%	234,517
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	106	7,750	8,104	671	1,833	7,358	(5,525)	-75%	8,104
Total sources of capital funds	8,803	244,591	242,621	13,801	182,776	219,384	(36,608)	-17%	242,621
Financial position									
Total current assets	2,315,211	229,074	229,074		482,903				229,074
Total non current assets	3,152,582	3,619,431	3,617,462		3,213,415				3,617,462
Total current liabilities	378,290	192,126	189,132		391,741				189,132
Total non current liabilities	70,749	72,328	60,186		59,766				60,186
Community wealth/Equity	3,266,622	3,482,085	3,508,195		3,244,811				3,508,195
Cash flows									
Net cash from (used) operating	1,229,699	252,337	252,337	38,107	1,475,025	231,309	#####	-538%	252,337
Net cash from (used) investing	(8,817)	(244,591)	(244,591)	(13,801)	(182,776)	(224,208)	(41,432)	18%	(244,591)
Net cash from (used) financing	(5,813)	(12,820)	(12,820)	(9)	(3,946)	(11,752)	(7,806)	66%	(12,820)
Cash/cash equivalents at the month/year end	1,251,950	63,660	63,660	-	1,327,159	64,083	#####	-1971%	33,781
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	81,719	40,247	40,639	40,233	37,152	32,647	172,703	#####	1,496,621
Creditors Age Analysis									
Total Creditors	3,822	-	-	-	-	-	-	-	3,822

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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.

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		535,972	567,889	567,889	23,175	796,666	520,565	276,102	53%	567,889
Executive and council		21,455	22,852	22,852	527	1,456	20,947	(19,491)	-93%	22,852
Finance and administration		514,517	545,038	545,038	22,649	795,210	499,618	295,593	59%	545,038
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23,827	4,000	6,181	621	3,171	5,547	(2,376)	-43%	6,181
Community and social services		1,612	-	2,181	244	898	1,881	(983)	-52%	2,181
Sport and recreation		20,851	-	-	1	1	-	1	#DIV/0!	-
Public safety		1,365	4,000	4,000	375	2,272	3,667	(1,394)	-38%	4,000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,230	68,923	54,630	14,174	54,526	53,963	563	1%	54,630
Planning and development		4,778	8,097	5,400	1,343	5,286	5,483	(197)	-4%	5,400
Road transport		46,452	60,826	49,230	12,832	49,240	48,480	759	2%	49,230
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		581,362	673,513	682,825	74,242	356,347	619,618	(263,271)	-42%	682,825
Energy sources		16,357	8,000	8,858	696	6,109	8,051	(1,942)	-24%	8,858
Water management		424,392	428,759	544,229	72,127	333,961	480,155	(146,194)	-30%	544,229
Waste water management		47,406	130,953	30,199	381	4,453	39,437	(34,984)	-89%	30,199
Waste management		93,207	105,800	99,540	1,039	11,823	91,975	(80,152)	-87%	99,540
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,192,390	1,314,325	1,311,524	112,213	1,210,710	1,199,693	11,017	1%	1,311,524
Expenditure - Functional										
<i>Governance and administration</i>		289,665	375,428	377,288	24,117	439,803	345,632	94,171	27%	377,288
Executive and council		84,311	101,393	100,953	12,771	91,638	92,592	(954)	-1%	100,953
Finance and administration		200,450	269,233	271,533	10,918	343,149	248,638	94,511	38%	271,533
Internal audit		4,903	4,802	4,802	428	5,015	4,402	613	14%	4,802
<i>Community and public safety</i>		125,021	121,102	123,583	12,892	107,233	113,131	(5,898)	-5%	123,583
Community and social services		26,539	33,814	35,995	2,330	22,399	32,877	(10,478)	-32%	35,995
Sport and recreation		60,726	51,959	51,959	7,779	51,125	47,629	3,497	7%	51,959
Public safety		37,756	35,329	35,629	2,783	33,709	32,625	1,083	3%	35,629
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		77,589	89,084	86,387	6,193	66,911	79,721	(12,811)	-16%	86,387
Planning and development		21,391	29,621	26,924	1,944	22,738	25,213	(2,475)	-10%	26,924
Road transport		56,199	59,463	59,463	4,249	44,172	54,508	(10,336)	-19%	59,463
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		548,634	623,594	632,094	28,621	503,998	578,428	(74,430)	-13%	632,094
Energy sources		43,171	38,507	38,507	4,958	44,874	35,298	9,576	27%	38,507
Water management		402,470	492,993	501,493	12,196	383,382	458,710	(75,328)	-16%	501,493
Waste water management		55,609	29,949	29,949	9,770	29,286	27,454	1,833	7%	29,949
Waste management		47,385	62,144	62,144	1,697	46,456	56,966	(10,510)	-18%	62,144
<i>Other</i>		2,772	3,150	3,150	237	2,894	2,887	7	0%	3,150
Total Expenditure - Functional	3	1,043,682	1,212,358	1,222,501	72,060	1,120,839	1,119,800	1,039	0%	1,222,501
Surplus/ (Deficit) for the year		148,708	101,967	89,023	40,153	89,872	79,894	9,978	12%	89,023

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2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	21,455	22,852	22,852	527	1,456	20,947	(19,491)	-93.0%	22,852
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		514,088	544,438	544,438	22,649	794,611	499,068	295,543	59.2%	544,438
Vote 04 - Corporate Services		429	600	600	-	599	550	49	9.0%	600
Vote 05 - Community Services		117,034	109,800	105,720	1,659	14,994	97,522	(82,528)	-84.6%	105,720
Vote 06 - Planning & Development		136	-	-	13	248	-	248	#DIV/0!	-
Vote 07 - Infrastructure & Technical Services		539,249	636,636	637,915	87,365	398,802	581,606	(182,804)	-31.4%	637,915
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,192,390	1,314,325	1,311,524	112,213	1,210,710	1,199,693	11,017	0.9%	1,311,524
Expenditure by Vote										
Vote 01 - Municipal Council	1	71,931	87,446	87,006	11,690	77,872	79,808	(1,935)	-2.4%	87,006
Vote 02 - Office Of The Accounting Officer		22,319	23,610	23,610	1,924	24,218	21,643	2,575	11.9%	23,610
Vote 03 - Budget And Treasury Office		95,828	158,731	158,731	5,243	247,495	145,503	101,992	70.1%	158,731
Vote 04 - Corporate Services		80,922	86,645	86,645	5,387	72,994	79,424	(6,430)	-8.1%	86,645
Vote 05 - Community Services		187,203	195,701	200,481	10,270	164,029	183,353	(19,325)	-10.5%	200,481
Vote 06 - Planning & Development		20,725	26,906	26,906	2,379	21,404	24,664	(3,260)	-13.2%	26,906
Vote 07 - Infrastructure & Technical Services		564,753	633,320	639,122	35,167	512,826	585,404	(72,578)	-12.4%	639,122
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,043,682	1,212,358	1,222,501	72,060	1,120,839	1,119,800	1,039	0.1%	1,222,501
Surplus/ (Deficit) for the year	2	148,708	101,967	89,023	40,153	89,872	79,894	9,978	12.5%	89,023

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

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2.5 Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	(0)	0	-100%	-	
Service charges - Water		178,981	222,520	222,560	12,521	172,787	204,009	(31,221)	-15%	222,560
Service charges - Waste Water Management		3,864	6,036	6,036	381	4,453	5,533	(1,080)	-20%	6,036
Service charges - Waste management		11,817	12,277	12,277	1,039	11,823	11,254	570	5%	12,277
Sale of Goods and Rendering of Services		761	520	520	55	757	477	280	59%	520
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		71,462	60,636	60,636	4,474	44,922	55,583	(10,661)	-19%	60,636
Interest from Current and Non Current Assets		9,745	6,251	6,251	881	12,975	5,730	7,245	126%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		152	188	188	1	98	172	(74)	-43%	188
Licence and permits		336	2,000	2,000	71	907	1,833	(926)	-51%	2,000
Operational Revenue		1,014	1,205	1,205	139	1,984	1,105	879	80%	1,205
Non-Exchange Revenue										
Property rates		124,807	154,525	154,525	12,666	137,977	141,648	(3,671)	-3%	154,525
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,028	2,000	2,000	304	1,366	1,833	(468)	-26%	2,000
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		537,931	581,763	581,247	3,305	572,048	533,224	38,824	7%	581,247
Interest		32,268	27,562	27,562	3,241	33,585	25,265	8,320	33%	27,562
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		838	-	-	-	-	-	-	-	-
Other Gains		0	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		975,004	1,077,484	1,077,008	39,079	995,683	987,667	8,016	1%	1,077,008
Expenditure By Type										
Employee related costs		283,415	296,872	293,462	35,947	291,222	269,749	21,473	8%	293,462
Remuneration of councillors		25,874	27,597	27,597	2,519	24,968	25,297	(329)	-1%	27,597
Bulk purchases - electricity		33,007	25,000	25,000	4,240	35,497	22,917	12,580	55%	25,000
Inventory consumed		144,039	150,155	150,005	30	126,017	137,542	(11,525)	-8%	150,005
Debt impairment		-	328,721	328,721	-	301,049	301,328	(279)	0%	328,721
Depreciation and amortisation		132,550	155,041	155,041	10,912	123,517	142,121	(18,604)	-13%	155,041
Interest		5,619	5,600	8,900	705	3,458	7,773	(4,316)	-56%	8,900
Contracted services		136,096	140,090	139,430	16,248	142,042	127,871	14,171	11%	139,430
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		147,426	-	-	(790)	931	-	931	#DIV/0!	-
Operational costs		116,715	83,281	94,345	2,249	72,139	85,202	(13,063)	-15%	94,345
Losses on Disposal of Assets		18,942	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,043,682	1,212,358	1,222,501	72,060	1,120,839	1,119,800	1,039	0%	1,222,501
Surplus/(Deficit)		(68,678)	(134,874)	(145,494)	(32,981)	(125,156)	(132,133)	6,977	(0)	(145,494)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		217,386	236,841	234,517	73,134	215,028	212,027	3,001	0	234,517
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148,708	101,967	89,023	40,153	89,872	79,894	9,978	0	89,023
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		148,708	101,967	89,023	40,153	89,872	79,894			89,023
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148,708	101,967	89,023	40,153	89,872	79,894			89,023
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148,708	101,967	89,023	40,153	89,872	79,894			89,023

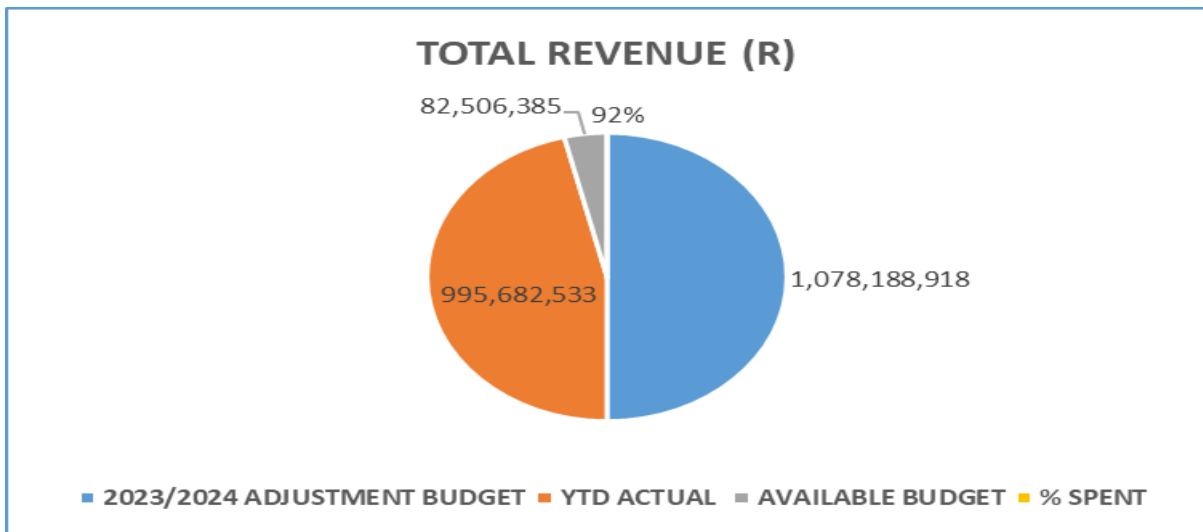
Revenue

- a) Budgeted (Adjustment) operating revenue for the 2023/2024 financial year to R1,078 billion.
- b) Total year to date operating revenue amount to R995.6 million or 92%.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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- c) Year to date operating revenue comprises of own revenue and grants at 43% and 57% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R423.6 million. Own revenue is mainly derived from property rates and service charges which contributed R327 million or 77% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R78.5 million or 8% of the total revenue generated to date. Low revenue collection remains a challenge for Moses Kotane, Council took a resolution to embark on a rehabilitation of debtors' campaign to encourage consumers to pay the outstanding debts.

Graphical Illustration of operating revenue against the approved budget

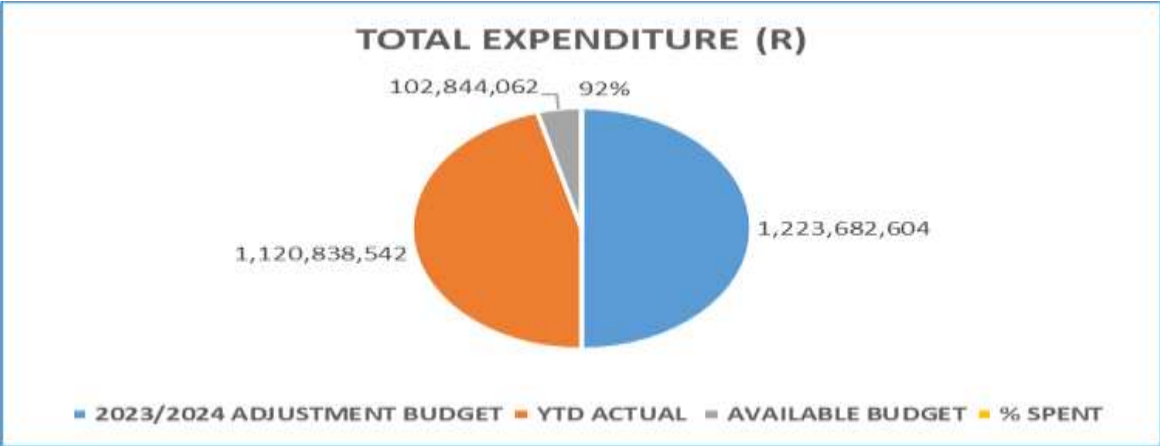


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R72 million, translating to total spending of R1 120 billion or 92% against the operating expenditure budget.
- (b) It is also noted that the electricity bulk purchases have performed above the average, this will also be monitored to avoid unauthorised expenditure.

Graphical Illustration of operating expenditure against the approved budget

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

2.5 Table C5: Capital Expenditure by Vote

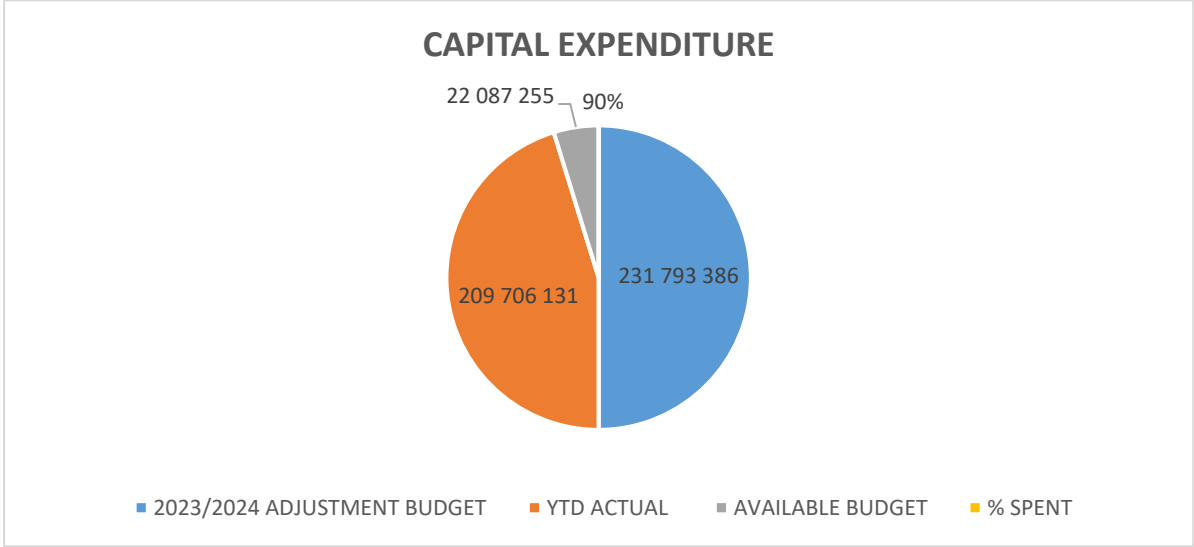
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	3,000	1,000	(897)	-	1,583	(1,583)	-100%	1,000
Vote 04 - Corporate Services		106	3,000	2,000	(22)	187	1,917	(1,730)	-90%	2,000
Vote 05 - Community Services		1,957	8,011	2,850	1,591	1,646	2,785	(1,139)	-41%	2,850
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		6,740	230,580	234,517	13,129	180,944	211,296	(30,353)	-14%	234,517
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	8,803	244,591	240,367	13,801	182,776	217,581	(34,805)	-16%	240,367
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	2,054	-	-	1,643	(1,643)	-100%	2,054
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	#REF!
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	#REF!
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	#REF!
Vote 05 - Community Services		-	-	200	-	-	160	(160)	-100%	200
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	#REF!
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-	-	#REF!
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	2,254	-	-	1,803	(1,803)	-100%	#REF!
Total Capital Expenditure		8,803	244,591	242,621	13,801	182,776	219,384	(36,608)	-17%	#REF!
Capital Expenditure - Functional Classification										
Governance and administration		106	6,000	5,054	(920)	187	5,143	(4,956)	-96%	5,054
Executive and council		-	-	2,054	-	-	1,643	(1,643)	-100%	2,054
Finance and administration		106	6,000	3,000	(920)	187	3,500	(3,313)	-95%	3,000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,816	1,750	3,050	1,591	1,646	2,214	(569)	-26%	3,050
Community and social services		-	-	1,600	1,591	1,591	800	791	99%	1,600
Sport and recreation		2,816	750	1,250	-	55	1,104	(1,050)	-95%	1,250
Public safety		-	1,000	200	-	-	310	(310)	-100%	200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,790	60,826	49,230	2,714	41,829	48,427	(6,598)	-14%	49,230
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,790	60,826	49,230	2,714	41,829	48,427	(6,598)	-14%	49,230
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3,092	176,015	185,287	10,416	139,115	163,600	(24,485)	-15%	185,287
Energy sources		-	4,000	4,858	-	3,778	4,438	(661)	-15%	4,858
Water management		3,950	155,754	175,429	10,416	134,815	153,265	(18,450)	-12%	175,429
Waste water management		-	10,000	5,000	-	522	5,167	(4,645)	-90%	5,000
Waste management		(859)	6,261	-	-	-	730	(730)	-100%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8,803	244,591	242,621	13,801	182,776	219,384	(36,608)	-17%	242,621
Funded by:										
National Government		8,697	236,841	234,517	13,129	180,944	212,027	(31,083)	-15%	234,517
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		8,697	236,841	234,517	13,129	180,944	212,027	(31,083)	-15%	234,517
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		106	7,750	8,104	671	1,833	7,358	(5,525)	-75%	8,104
Total Capital Funding		8,803	244,591	242,621	13,801	182,776	219,384	(36,608)	-17%	242,621

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

Capital budget for 2023/2024 financial year amount to R231.7 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at 31 May 2024 amount to R182.7 million, VAT exclusive. (VAT inclusive amount – R209.7 million). Capital spending to date accounts for 90% against the appropriated budget. The capital spending for the reporting period is satisfactory when compared to the acceptable norm of 91%.

Graphical Illustration of capital expenditure against the approved budget



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

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1,902,658	63,040	63,040	104,619	63,040
Trade and other receivables from exchange transactions		70,897	66,260	66,260	130,998	66,260
Receivables from non-exchange transactions		172,477	66,260	66,260	76,981	66,260
Current portion of non-current receivables						
Inventory		16,493	14,665	14,665	18,966	14,665
VAT		129,471	12,635	12,635	128,267	12,635
Other current assets		23,214	6,214	6,214	23,071	6,214
Total current assets		2,315,211	229,074	229,074	482,903	229,074
Non current assets						
Investments		-	-	-	-	-
Investment property		150,664	151,438	151,438	150,664	151,438
Property, plant and equipment		2,988,511	3,452,125	3,451,155	3,051,560	3,451,155
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		13,393	15,854	14,854	11,177	14,854
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
Total non current assets		3,152,582	3,619,431	3,617,462	3,213,415	3,617,462
TOTAL ASSETS		5,467,793	3,848,505	3,846,536	3,696,318	3,846,536
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		8,840	12,820	12,820	4,954	12,820
Consumer deposits		1,823	-	-	1,831	-
Trade and other payables from exchange transactions		210,314	177,266	177,266	183,828	177,266
Trade and other payables from non-exchange transactions		8,156	-	(2,995)	26,143	(2,995)
Provision		49,159	2,040	2,040	46,391	2,040
VAT		99,997	-	-	128,594	-
Other current liabilities		-	-	-	-	-
Total current liabilities		378,290	192,126	189,132	391,741	189,132
Non current liabilities						
Financial liabilities		34,753	33,895	21,753	23,678	21,753
Provision		35,996	38,433	38,433	36,088	38,433
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		70,749	72,328	60,186	59,766	60,186
TOTAL LIABILITIES		449,039	264,454	249,317	451,507	249,317
NET ASSETS	2	5,018,754	3,584,052	3,597,218	3,244,811	3,597,218
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,266,622	3,482,085	3,508,195	3,244,811	3,508,195
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,266,622	3,482,085	3,508,195	3,244,811	3,508,195

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

The municipality closed the month with a favourable cash balance of R112.3 million which is made up of investments of R90 million and cash balances of R21.6 million.

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100,014	80,353	80,353	966	70,533	73,657	(3,124)	-4%	80,353
Service charges		154,773	69,811	69,811	1,213	79,328	63,994	15,335	24%	69,811
Other revenue		589,255	5,913	5,913	67,691	364,691	5,420	359,270	6628%	5,913
Transfers and Subsidies - Operational		161,779	581,763	581,763	-	567,216	533,283	33,933	6%	581,763
Transfers and Subsidies - Capital		208,558	236,841	236,841	-	237,903	217,104	20,799	10%	236,841
Interest		9,745	6,251	6,251	881	12,975	5,730	7,245	126%	6,251
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		5,575	(728,596)	(728,596)	(32,645)	142,380	(667,879)	(810,259)	121%	(728,596)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,229,699	252,337	252,337	38,107	1,475,025	231,309	#####	-538%	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)	(13,801)	(182,776)	(224,208)	(41,432)	18%	(244,591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,817)	(244,591)	(244,591)	(13,801)	(182,776)	(224,208)	(41,432)	18%	(244,591)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	(9)	(70)	-	(70)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	-	5	-	5	#DIV/0!	-
Payments										
Repayment of borrowing		(5,813)	(12,820)	(12,820)	-	(3,880)	(11,752)	(7,872)	67%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,813)	(12,820)	(12,820)	(9)	(3,946)	(11,752)	(7,806)	66%	(12,820)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1,215,070	(5,074)	(5,074)	24,297	1,288,304	(4,651)			(5,074)
Cash/cash equivalents at month/year end:		36,880	68,734	68,734	1,302,862	38,855	68,734			38,855
		1,251,950	63,660	63,660		1,327,159	64,083			33,781

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

The Municipality noted the following challenges:

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.3%	13.4%	0.3%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.0%	6.4%	6.0%	7.4%	6.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	612.0%	119.2%	121.1%	123.3%	121.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		503.0%	32.8%	33.3%	26.7%	33.3%
<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 Revenue		27.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	27.6%	27.2%	29.2%	27.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.6%	10.2%	13.3%	10.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.2%	14.9%	15.2%	0.3%	3.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

Section 4 – Aged Debtors’ Analysis

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

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2023/24									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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	40,359	20,467	20,885	20,729	18,317	16,642	79,113	489,949	706,462	624,750	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22,344	10,642	10,594	10,541	8,943	7,665	44,781	327,552	443,062	399,482	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,168	412	613	460	300	309	2,018	6,220	11,501	9,308	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,372	1,191	1,189	1,190	1,188	1,187	6,964	19,150	34,431	29,678	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15,225	7,410	7,234	7,191	8,285	6,725	38,666	181,131	271,868	241,999	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	250	124	124	122	119	119	1,161	27,279	29,298	28,800	-	-
Total By Income Source	2000	81,719	40,247	40,639	40,233	37,152	32,647	172,703	1,051,281	1,496,621	1,334,016	-	-
2022/23 - totals only		81010037	40140528	39105341	38114650	39577483	35418253	#####	#####	2,093,034	1,932,778	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	18,475	8,535	8,833	7,274	9,043	7,145	37,947	230,917	328,169	292,326	-	-
Commercial	2300	26,429	11,952	13,635	13,712	10,116	6,487	28,415	275,702	386,449	334,433	-	-
Households	2400	36,668	19,687	18,098	19,174	17,924	18,946	105,637	540,651	776,986	702,533	-	-
Other	2500	148	73	72	72	69	68	703	3,812	5,017	4,725	-	-
Total By Customer Group	2600	81,719	40,247	40,639	40,233	37,152	32,647	172,703	1,051,281	1,496,621	1,334,016	-	-

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 496 billion. Of the total balance, 89% is older than 90 days, rendering it difficult to collect.

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

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2023/24									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	3,822	-	-	-	-	-	-	-	-	3,822	11,294
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,822	-	-	-	-	-	-	-	-	3,822	11,294

The creditors balance for May amounts to R3.8 million. Total outstanding creditors are payable to trade creditors and the current account amounts to R3.8 million or 100%.

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Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 2023/2024							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2023	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/05/2024
228810957(002)	CALL MKLM MAIN STANDARD BANK	5,160,908.71	0.00	462,173,000.00	6,492,261.85	452,290,300.00	21,535,870.56
2062250801	12 MONTHS CEDED ESCOM	425,755.26		0.00	0.00		458,112.66
228810957(004)	CALL - MIG STANDARD BANK	10,683,660.31	0.00	151,088,890.00	3,214,648.10	129,419,385.53	35,567,812.88
228810957(003)	CALL WSIG GRANT	11,690,577.14		84,028,005.00	1,866,697.30	65,166,878.53	32,418,400.91
228810957(001)	CALL FLEET	4,842,691.84	0.00	0.00	187,224.75	4,650,000.00	379,916.59
BALANCE		32,803,593.26		697,289,895.00	11,760,832.00	651,526,564.06	90,360,113.60

The investment reported as at 31 May 2024 amount to R90 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.

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Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		537,195	581,763	579,066	3,066	571,204	531,343	39,861	7.5%	579,066
Energy Efficiency and Demand Side Management Grant		350	4,000	4,000	-	1,495	3,667	(2,172)	-59.2%	4,000
Equitable Share		528,602	566,087	566,087	-	561,437	518,913	42,524	8.2%	566,087
Expanded Public Works Programme Integrated Grant		1,652	1,629	1,629	527	1,456	1,493	(37)	-2.5%	1,629
Local Government Financial Management Grant		1,950	1,950	1,950	1,209	1,778	1,788	(10)	-0.6%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4,642	8,097	5,400	1,330	5,039	5,483	(444)	-8.1%	5,400
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		735	-	2,181	240	844	1,881	(1,036)	-55.1%	2,181
Capacity Building and Other Grants		735	-	2,181	240	844	1,881	(1,036)	-55.1%	2,181
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	537,931	581,763	581,247	3,305	572,048	533,224	38,824	7.3%	581,247
Capital Transfers and Grants										
National Government:		217,144	236,841	234,517	73,134	215,028	212,027	3,001	1.4%	234,517
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		157,450	171,841	162,682	56,620	162,449	149,976	12,473	8.3%	162,682
Water Services Infrastructure Grant		59,694	65,000	71,835	16,515	52,579	62,051	(9,472)	-15.3%	71,835
Provincial Government:		242	-	-	-	-	-	-	-	-
Infrastructure Grant		242	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	217,386	236,841	234,517	73,134	215,028	212,027	3,001	1.4%	234,517
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	755,317	818,604	815,764	76,440	787,076	745,251	41,825	5.6%	815,764

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

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

The following grants were received to date;

- Equitable Shares – R561.437 million
- WSIG – R70 million
- MIG – R167,903 b million
- EPWP – R1,629,000
- FMG- R1.9 million
- Library - R1.2 million
- EEDSM - R1 million

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7.2 Supporting Table SC7 (1)

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

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		4,151	581,763	585,226	30,888	489,196	536,274	(47,078)	-8.8%	585,226
Energy Efficiency and Demand Side Management Grant		573	4,000	4,000	-	1,300	3,667	(2,367)	-64.5%	4,000
Equitable Share		176	566,087	572,247	28,877	479,510	523,843	(44,333)	-8.5%	572,247
Expanded Public Works Programme Integrated Grant		1,634	1,629	1,629	108	1,428	1,493	(66)	-4.4%	1,629
Local Government Financial Management Grant		1,769	1,950	1,950	1,175	1,755	1,788	(33)	-1.8%	1,950
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	8,097	5,400	727	5,204	5,483	(279)	-5.1%	5,400
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4,151	581,763	585,226	30,888	489,196	536,274	(47,078)	-8.8%	585,226
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		8,697	236,841	234,517	13,129	180,944	212,027	(31,083)	-14.7%	234,517
Municipal Infrastructure Grant		4,747	171,841	162,682	11,754	134,107	149,976	(15,869)	-10.6%	162,682
Water Services Infrastructure Grant		3,950	65,000	71,835	1,376	46,837	62,051	(15,214)	-24.5%	71,835
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		8,697	236,841	234,517	13,129	180,944	212,027	(31,083)	-14.7%	234,517
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12,848	818,604	819,743	44,017	670,140	748,301	(78,161)	-10.4%	819,743

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

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

The approved roll over of R1.8 million (WSIG) and R179 418 (MIG) projects and was incorporated in the adjustment budget and to date WSIG is spent in full.

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21,687	23,211	23,211	2,189	20,987	21,277	(289)	-1%	23,211
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,017	3,174	3,174	251	2,852	2,909	(58)	-2%	3,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,170	1,211	1,211	79	1,129	1,111	18	2%	1,211
Sub Total - Councillors		25,874	27,597	27,597	2,519	24,968	25,297	(329)	-1%	27,597
% increase	4		6.7%	6.7%						6.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,731	9,559	9,559	359	3,609	8,763	(5,154)	-59%	9,559
Pension and UIF Contributions		213	683	683	20	98	626	(528)	-84%	683
Medical Aid Contributions		54	114	114	-	-	104	(104)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		98	367	367	-	118	337	(219)	-65%	367
Motor Vehicle Allowance		556	1,225	1,225	45	358	1,123	(765)	-68%	1,225
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-92%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		93	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,745	11,949	11,949	423	4,183	10,954	(6,771)	-62%	11,949
% increase	4		151.8%	151.8%						151.8%
Other Municipal Staff										
Basic Salaries and Wages		181,806	202,326	199,863	17,241	188,899	183,702	5,197	3%	199,863
Pension and UIF Contributions		38,071	40,740	40,474	3,531	38,041	37,255	785	2%	40,474
Medical Aid Contributions		15,403	16,572	16,641	1,485	15,260	15,252	8	0%	16,641
Overtime		20,210	5,856	5,356	1,755	18,178	4,968	13,211	266%	5,356
Performance Bonus		12,509	14,192	14,302	5,205	17,972	13,097	4,875	37%	14,302
Motor Vehicle Allowance		1,078	669	509	161	1,200	485	715	148%	509
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		631	629	644	153	921	590	331	56%	644
Other benefits and allowances		2,876	3,558	3,534	346	3,806	3,250	556	17%	3,534
Payments in lieu of leave		719	-	-	5,466	1,594	-	1,594	#DIV/0!	-
Long service awards		4,195	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,171	382	190	180	1,167	196	971	494%	190
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		278,670	284,923	281,512	35,523	287,039	258,795	28,244	11%	281,512
% increase	4		2.2%	1.0%						1.0%
Total Parent Municipality		309,289	324,469	321,058	38,466	316,189	295,046	21,144	7%	321,058

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

Expenditure and budgeted expenditure on -

(a) Councillor allowances

(b) Board member allowances; and

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(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 - M11 May

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousands	1																
Cash Receipts By Source																	
Property rates		4,450	1,522	4,701	31,755	3,336	7,417	1,210	6,966	3,922	4,287	966	9,821	80,353	75,237	76,816	
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water revenue		9,141	3,234	5,850	13,795	2,971	6,104	7,786	11,796	152	12,439	1,189	(7,765)	66,693	82,896	86,709	
Service charges - Waste Water Management		32	149	54	595	23	30	1,273	2,003	5	15	11	(2,380)	1,811	2,143	2,242	
Service charges - Waste Mangement		42	69	72	77	29	38	19	59	7	254	13	628	1,308	3,467	3,626	
Rental of facilities and equipment		8	-	18	16	9	9	9	9	9	9	1	89	188	118	123	
Interest earned - ex-ternal investments		1,103	1,976	1,053	823	636	60	2,444	1,102	72	2,825	881	(6,724)	6,251	12,500	13,075	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	21,841	22,845	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		36	34	21	12	18	23	32	42	76	20	23	1,665	2,000	2,000	2,094	
Licences and permits		113	76	64	125	81	84	91	97	41	63	71	1,093	2,000	1,500	1,569	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		235,869	2,357	2,200	-	-	184,778	-	-	142,012	-	-	14,547	581,763	611,662	623,364	
Other revenue		(443,693)	70,263	302,922	63,375	59,047	34,679	46,575	57,812	21,724	83,051	67,596	(361,625)	1,725	1,192	1,245	
Cash Receipts by Source		(192,900)	79,680	316,956	110,573	66,149	233,223	59,440	79,887	168,020	102,963	70,752	(350,651)	744,092	814,555	833,709	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,000	-	-	20,000	-	90,679	33,109	-	74,115	-	-	(1,062)	236,841	247,504	261,615	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	(254)	-	-	193	-	(9)	70	-	-	-	
Increase (decrease) in consumer deposits		-	-	1	2	0	0	0	0	-	-	-	(5)	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		(172,900)	79,680	316,957	130,575	66,150	323,648	92,549	79,888	242,328	102,963	70,743	(351,648)	980,933	1,062,059	1,095,324	
Cash Payments by Type																	
Employee related costs		(17)	(4,906)	4,961	875	(137)	584	(396)	690	(3,243)	(284)	(4,670)	303,416	296,872	396,070	412,778	
Remuneration of councillors		(24)	(496)	446	(796)	(58)	(76)	23	(53)	(221)	(55)	(573)	29,479	27,597	31,802	33,269	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		3,669	4,241	(1,232)	854	669	-	-	-	-	39	-	16,761	25,000	42,000	43,932	
Acquisitions - water & other inventory		22,966	24,564	-	38,242	-	33,026	-	26,293	-	16,969	-	(32,060)	130,000	173,300	181,272	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		(212,610)	51,044	27,850	22,017	40,945	(215,989)	(16,154)	26,864	(116,556)	43,498	37,308	560,910	249,127	346,050	358,847	
Cash Payments by Type		(186,017)	74,447	32,025	61,192	41,419	(182,454)	(16,527)	53,794	(120,019)	60,166	32,065	878,506	728,596	989,222	1,030,097	
Other Cash Flows/Payments by Type																	
Capital assets		9,552	8,926	17,796	19,802	26,539	25,813	11,579	5,083	26,789	17,097	13,801	61,815	244,591	252,554	266,897	
Repayment of borrowing		584	-	226	-	-	2,845	-	-	225	-	-	8,940	12,820	14,372	6,571	
Other Cash Flows/Payments		-	-	213	-	945	3,264	607	-	691	1,230	580	(7,531)	-	-	-	
Total Cash Payments by Type		(175,880)	83,372	50,260	80,994	68,903	(150,533)	(4,341)	58,876	(92,314)	78,493	46,446	941,730	886,006	1,256,148	1,303,565	
NET INCREASE/(DECREASE) IN CASH HELD		2,980	(3,692)	266,697	49,581	(2,754)	474,182	96,890	21,011	334,642	24,470	24,297	(1,293,377)	(5,074)	(194,088)	(208,241)	
Cash/cash equivalents at the monthly/year beginning:		38,855	41,836	38,143	304,841	354,421	351,668	825,849	922,739	943,751	1,278,392	1,302,862	1,327,159	38,855	33,781	(160,307)	
Cash/cash equivalents at the monthly/year end:		41,836	38,143	304,841	354,421	351,668	825,849	922,739	943,751	1,278,392	1,302,862	1,327,159	33,781	33,781	(160,307)	(368,548)	

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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u> Variances was Not Calculated			
2	<u>Expenditure By Type</u> Variances was Not Calculated			
3	<u>Capital Expenditure</u> Variances was Not Calculated			
4	<u>Financial Position</u> Variances was Not Calculated			
5	<u>Cash Flow</u> Variances was Not Calculated			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

There are no variances for the reporting month.

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Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	5,977	20,383	20,383	9,552	9,552	20,383	10,830	53.1%	4%
August	4,768	20,383	20,383	8,926	8,926	40,765	31,840	78.1%	4%
September	13,266	20,383	20,383	17,796	17,796	61,148	43,352	70.9%	7%
October	4,596	20,383	20,383	19,802	19,802	81,530	61,728	75.7%	8%
November	23,413	20,383	20,383	26,539	26,539	101,913	75,374	74.0%	11%
December	22,574	20,383	20,383	25,813	25,813	122,295	96,483	78.9%	11%
January	10,035	20,383	20,383	11,579	11,579	142,678	131,099	91.9%	5%
February	18,590	17,823	17,823	5,083	5,083	160,501	155,419	96.8%	2%
March	24,580	17,823	17,823	26,789	26,789	178,324	151,535	85.0%	11%
April	12,525	17,823	17,823	17,097	17,097	196,147	179,050	91.3%	0
May	25,837	23,237	23,237	13,801	17,097	219,384	202,287	92.2%	0
June	(60,057)	23,237	23,237	-	-	242,621	242,621	100.0%	-
Total Capital expenditure	106,104	242,621	242,621	182,776					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

10.2.1 Supporting Table SC13a

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		3,092	171,460	195,460	10,629	147,390	170,796	23,406	13.7%	195,460
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	14,738	15,232	214	12,674	13,757	1,083	7.9%	15,232
<i>Drainage Collection</i>		-	14,738	15,232	214	12,674	13,757	1,083	7.9%	15,232
Electrical Infrastructure		-	4,000	4,858	-	3,778	4,438	661	14.9%	4,858
<i>LV Networks</i>		-	4,000	4,858	-	3,778	4,438	661	14.9%	4,858
<i>Capital Spares</i>								-		
Water Supply Infrastructure		3,950	136,461	170,370	10,416	130,416	146,703	16,287	11.1%	170,370
<i>Water Treatment Works</i>		-	17,000	20,037	544	17,075	17,102	27	0.2%	20,037
<i>Bulk Mains</i>		-	14,702	13,002	-	10,361	12,416	2,056	16.6%	13,002
<i>Distribution</i>		3,950	102,560	137,331	9,871	102,980	116,928	13,948	11.9%	137,331
<i>Distribution Points</i>		-	2,200	-	-	-	257	257	100.0%	-
Sanitation Infrastructure		-	10,000	5,000	-	522	5,167	4,645	89.9%	5,000
<i>Toilet Facilities</i>		-	10,000	5,000	-	522	5,167	4,645	89.9%	5,000
Solid Waste Infrastructure		(859)	6,261	-	-	-	730	730	100.0%	-
<i>Landfill Sites</i>		(859)	6,261	-	-	-	730	730	100.0%	-
Furniture and Office Equipm		-	3,500	1,700	(897)	187	2,202	2,015	91.5%	1,700
Furniture and Office Equipm		-	3,500	1,700	(897)	187	2,202	2,015	91.5%	1,700
Machinery and Equipment		-	750	1,250	-	55	1,104	1,050	95.1%	1,250
Machinery and Equipment		-	750	1,250	-	55	1,104	1,050	95.1%	1,250
Transport Assets		-	-	2,054	-	-	1,643	1,643	100.0%	2,054
Transport Assets		-	-	2,054	-	-	1,643	1,643	100.0%	2,054
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital	1	3,092	175,710	200,465	9,732	147,631	175,745	28,114	16.0%	200,465

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.2 Supporting Table SC13b

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	19,293	5,059	-	4,399	6,561	2,162	33.0%	5,059
Water Supply Infrastructure		-	19,293	5,059	-	4,399	6,561	2,162	33.0%	5,059
Dams and Weirs								-		
Boreholes		-	19,293	5,059	-	4,399	6,561	2,162	33.0%	5,059
Community Assets		2,816	1,000	1,600	1,591	1,591	950	(641)	-67.5%	1,600
Community Facilities		2,816	1,000	1,600	1,591	1,591	950	(641)	-67.5%	1,600
Halls		2,816	-	-	-	-	-	-		-
Testing Stations		-	1,000	1,600	1,591	1,591	950	(641)	-67.5%	1,600
Investment properties		-	-	-	-	-	-	-		-
Intangible Assets		106	2,500	1,500	(22)	-	1,458	1,458	100.0%	1,500
Servitudes								-		
Licences and Rights		106	2,500	1,500	(22)	-	1,458	1,458	100.0%	1,500
Computer Software and A		106	2,500	1,500	(22)	-	1,458	1,458	100.0%	1,500
Zoo's, Marine and Non-biol		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital	1	2,922	22,793	8,159	1,569	5,990	8,970	2,980	33.2%	8,159

10.2.3 Supporting Table SC13c

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		30 248	23 800	21 800	9 596	21 522	20 483	(1 039)	-5.1%	21 800
Roads Infrastructure		1 640	5 200	3 200	181	1 204	3 433	2 229	64.9%	3 200
Roads		1 640	5 000	3 000	181	1 068	3 250	2 182	67.1%	3 000
Road Structures										
Road Furniture		-	200	200	-	136	183	48	26.0%	200
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation										
Electrical Infrastructure		1 398	4 200	4 200	-	1 368	3 850	2 482	64.5%	4 200
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		1 398	4 200	4 200	-	1 368	3 850	2 482	64.5%	4 200
Capital Spares										
Water Supply Infrastructure		324	1 000	1 000	258	968	917	(52)	-5.6%	1 000
Dams and Weirs										
Boreholes										
Reservoirs		324	1 000	1 000	258	968	917	(52)	-5.6%	1 000
Solid Waste Infrastructure		26 886	13 400	13 400	9 157	17 982	12 283	(5 699)	-46.4%	13 400
Landfill Sites		26 886	13 400	13 400	9 157	17 982	12 283	(5 699)	-46.4%	13 400
Community Assets		37	255	255	-	1	234	233	99.7%	255
Community Facilities		-	5	5	-	-	4	4	100.0%	5
Cemeteries/Crematoria		-	5	5	-	-	4	4	100.0%	5
Sport and Recreation Facilities		37	250	250	-	1	229	228	99.7%	250
Indoor Facilities										
Outdoor Facilities		37	250	250	-	1	229	228	99.7%	250
Other assets		3 040	3 800	3 800	4	1 984	3 483	1 499	43.0%	3 800
Operational Buildings		3 040	3 800	3 800	4	1 984	3 483	1 499	43.0%	3 800
Municipal Offices		3 040	3 800	3 800	4	1 984	3 483	1 499	43.0%	3 800
Intangible Assets		(44)	2 000	2 000	-	1 772	1 833	61	3.3%	2 000
Servitudes										
Licences and Rights		(44)	2 000	2 000	-	1 772	1 833	61	3.3%	2 000
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		(44)	2 000	2 000	-	1 772	1 833	61	3.3%	2 000
Load Settlement Software Applications										
Unspecified										
Computer Equipment		13	50	50	1	20	46	26	56.7%	50
Computer Equipment		13	50	50	1	20	46	26	56.7%	50
Transport Assets		17 330	27 250	27 250	687	40 666	24 979	(15 686)	-62.8%	27 250
Transport Assets		17 330	27 250	27 250	687	40 666	24 979	(15 686)	-62.8%	27 250
Total Repairs and Maintenance Expenditure	1	50 624	57 155	55 155	10 289	65 964	51 059	(14 906)	-29.2%	55 155

10.2.4 Supporting Table SC13d

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		98,964	116,323	116,323	8,385	90,751	106,630	15,879	14.9%	116,323
Roads Infrastructure		32,163	37,499	37,499	2,724	28,580	34,374	5,794	16.9%	37,499
Roads		32,163	37,499	37,499	2,724	28,580	34,374	5,794	16.9%	37,499
Storm water Infrastructure		4,512	5,058	5,058	439	4,824	4,637	(187)	-4.0%	5,058
Drainage Collection		4,512	5,058	5,058	439	4,824	4,637	(187)	-4.0%	5,058
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		3,479	4,206	4,206	291	3,206	3,856	650	16.9%	4,206
Power Plants		3,479	4,206	4,206	291	3,206	3,856	650	16.9%	4,206
Water Supply Infrastructure		55,241	65,312	65,312	4,668	51,349	59,869	8,520	14.2%	65,312
Distribution		55,241	65,312	65,312	4,668	51,349	59,869	8,520	14.2%	65,312
Sanitation Infrastructure		2,734	3,246	3,246	185	2,039	2,976	937	31.5%	3,246
Waste Water Treatment Works		2,734	3,246	3,246	185	2,039	2,976	937	31.5%	3,246
Solid Waste Infrastructure		835	1,001	1,001	77	753	918	165	18.0%	1,001
Landfill Sites		835	1,001	1,001	77	753	918	165	18.0%	1,001
Community Assets		16,754	17,300	17,300	1,450	15,954	15,858	(96)	-0.6%	17,300
Community Facilities		16,754	17,300	17,300	1,450	15,954	15,858	(96)	-0.6%	17,300
Halls		14,185	15,452	15,452	1,236	13,600	14,164	564	4.0%	15,452
Centres		2,568	1,848	1,848	214	2,354	1,694	(660)	-39.0%	1,848
Investment properties		-	-	-	-	-	-	-		-
Other assets		6,514	7,148	7,148	588	6,465	6,553	88	1.3%	7,148
Operational Buildings		6,514	7,148	7,148	588	6,465	6,553	88	1.3%	7,148
Municipal Offices		6,514	7,148	7,148	588	6,465	6,553	88	1.3%	7,148
Intangible Assets		2,361	5,975	5,975	61	2,217	5,477	3,261	59.5%	5,975
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		2,361	5,975	5,975	61	2,217	5,477	3,261	59.5%	5,975
Computer Software and Applications		2,361	5,975	5,975	61	2,217	5,477	3,261	59.5%	5,975
Furniture and Office Equipment		3,429	5,178	5,178	(86)	2,351	4,747	2,395	50.5%	5,178
Furniture and Office Equipment		3,429	5,178	5,178	(86)	2,351	4,747	2,395	50.5%	5,178
Machinery and Equipment		252	391	391	24	231	358	128	35.7%	391
Machinery and Equipment		252	391	391	24	231	358	128	35.7%	391
Transport Assets		4,278	2,725	2,725	490	5,549	2,498	(3,051)	-122.1%	2,725
Transport Assets		4,278	2,725	2,725	490	5,549	2,498	(3,051)	-122.1%	2,725
Living resources		-	-	-	-	-	-	-		-
Total Depreciation	1	132,550	155,041	155,041	10,912	123,517	142,121	18,604	13.1%	155,041

10.2.5 Supporting Table SC13e

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2024

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		2,790	46,088	33,997	2,500	29,155	34,670	5,515	15.9%	33,997
Roads Infrastructure		2,790	46,088	33,997	2,500	29,155	34,670	5,515	15.9%	33,997
Roads		2,790	46,088	33,997	2,500	29,155	34,670	5,515	15.9%	33,997
Community Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital	1	2,790	46,088	33,997	2,500	29,155	34,670	5,515	15.9%	33,997