

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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 FEBRUARY 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 FEBRUARY 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:

- 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.
- Any material variances from service delivery and budget implementation plan.
- 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 28 FEBRUARY 2025				
(R'000)	2024/2025 ADJUSTMENT	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 080 046	768 233	292 842	71%
TOTAL EXPENDITURE	1 420 127	806 851	539 351	57%
CAPITAL EXPENDITURE	255 327	117 021	135 533	46%

Operating revenue generated for the reporting period amount to R768.2 million which translate to 71% against the budgeted amount. Operating expenditure for the same period amount to R806.8 million or 57% against the appropriated budget.

1.5 Capital Expenditure

The capital expenditure reported for the period under review amount to R117 million or 46% 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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

1.7 Remedial corrective steps

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 FEBRUARY 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 - M08 February

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	13,897	100,087	96,457	3,630	4%	144,686
Service charges	207,969	213,534	215,388	19,065	136,943	142,974	(6,031)	-4%	215,388
Investment revenue	13,500	12,500	12,500	1,237	9,949	8,333	1,616	19%	12,500
Transfers and subsidies - Operational	584,689	611,662	612,449	1,711	456,373	408,037	48,336	0	612,449
Other own revenue	94,143	78,693	95,023	10,166	64,880	57,905	6,975	12%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,080,046	46,076	768,233	713,707	54,526	8%	1,080,046
Employee costs	322,761	396,070	395,850	24,667	209,165	264,004	(54,839)	-21%	395,850
Remuneration of Councillors	26,872	31,802	31,802	1,914	16,704	21,201	(4,497)	-21%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	115,995	108,426	7,570	7%	162,638
Interest	6,434	2,252	2,252	351	1,688	1,501	186	12%	2,252
Inventory consumed and bulk purchases	210,602	239,755	239,755	5,955	99,956	159,837	(59,881)	-37%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	587,830	46,056	363,343	367,142	(3,799)	-1%	587,830
Total Expenditure	1,230,440	1,346,201	1,420,127	93,464	806,851	922,111	(115,261)	-12%	1,420,127
Surplus/(Deficit)	(179,867)	(285,127)	(340,081)	(47,388)	(38,618)	(208,405)	169,787	-81%	(340,081)
Transfers and subsidies - capital (monetary)	232,306	247,504	249,557	16,523	115,668	165,687	##	-30%	249,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,439	(37,623)	(90,524)	(30,865)	77,050	(42,718)	119,768	-280%	(90,524)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,439	(37,623)	(90,524)	(30,865)	77,050	(42,718)	119,768	-280%	(90,524)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	255,327	8,768	102,245	169,294	(67,049)	-40%	255,327
Capital transfers recognised	24,725	247,504	249,557	8,684	101,011	165,687	(64,676)	-39%	249,557
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,770	84	1,234	3,607	(2,372)	-66%	5,770
Total sources of capital funds	26,404	252,554	255,327	8,768	102,245	169,294	(67,049)	-40%	255,327
Financial position									
Total current assets	420,083	279,341	279,341		512,463				279,341
Total non current assets	3,263,067	3,849,191	3,851,963		3,250,254				3,851,963
Total current liabilities	412,262	223,573	220,479		423,868				220,479
Total non current liabilities	60,409	62,505	62,505		51,320				62,505
Community wealth/Equity	3,154,931	3,292,418	3,292,418		3,210,478				3,292,418
Cash flows									
Net cash from (used) operating	1,497,510	72,838	72,838	(9,371)	585,336	48,559	(536,778)	-1105%	72,838
Net cash from (used) investing	(24,476)	(252,554)	(252,554)	(8,768)	(102,245)	(168,369)	(66,124)	39%	(252,554)
Net cash from (used) financing	(5,335)	(14,372)	(14,372)	(1,565)	(9,550)	(9,581)	(32)	0%	(14,372)
Cash/cash equivalents at the month/year end	1,506,555	(177,151)	(177,151)	517,129	517,129	(112,455)	(629,584)	560%	(150,501)
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	81,220	37,841	99,524	116,860	33,805	33,570	174,870	#####	1,677,395
Creditors Age Analysis									
Total Creditors	4,185	12	88	1,877	-	-	-	-	6,162

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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

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) - M08 February

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	25,539	485,712	384,146	101,566	26%	584,385
Executive and council		1,577	23,856	23,856	118	979	15,904	(14,925)	-94%	23,856
Finance and administration		818,860	544,199	560,529	25,421	484,733	368,243	116,491	32%	560,529
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,253	13,954	7,341	1,468	2,716	7,098	(4,382)	-62%	7,341
Community and social services		10,365	1,254	2,041	223	1,000	1,098	(99)	-9%	2,041
Sport and recreation		1	9,400	2,000	1	4	3,800	(3,796)	-100%	2,000
Public safety		4,887	3,300	3,300	1,244	1,712	2,200	(488)	-22%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	64,654	2,655	36,345	40,343	(3,998)	-10%	64,654
Planning and development		5,664	7,099	7,099	3	2,761	4,733	(1,972)	-42%	7,099
Road transport		48,635	51,275	57,555	2,651	33,584	35,610	(2,026)	-6%	57,555
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		392,892	668,196	673,222	32,937	359,127	447,806	(88,678)	-20%	673,222
Energy sources		5,690	5,000	6,064	-	543	3,688	(3,145)	-85%	6,064
Water management		369,552	526,825	530,898	31,261	346,543	353,241	(6,698)	-2%	530,898
Waste water management		4,786	30,716	30,716	433	3,174	20,477	(17,304)	-85%	30,716
Waste management		12,864	105,654	105,544	1,242	8,867	70,399	(61,532)	-87%	105,544
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,282,879	1,308,579	1,329,602	62,599	883,901	879,393	4,507	1%	1,329,602
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	425,583	25,118	253,270	283,119	(29,849)	-11%	425,583
Executive and council		115,908	117,269	119,069	5,761	60,240	78,579	(18,339)	-23%	119,069
Finance and administration		336,515	300,575	299,825	18,846	189,163	200,081	(10,917)	-5%	299,825
Internal audit		5,474	6,689	6,689	512	3,866	4,459	(593)	-13%	6,689
<i>Community and public safety</i>		119,898	136,383	136,900	12,175	85,335	91,148	(5,813)	-6%	136,900
Community and social services		29,315	37,776	38,694	3,074	20,930	25,490	(4,560)	-18%	38,694
Sport and recreation		52,405	51,519	51,119	4,141	32,782	34,266	(1,484)	-4%	51,119
Public safety		38,177	47,088	47,088	4,959	31,623	31,392	231	1%	47,088
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63,245	105,492	103,992	7,222	60,760	70,029	(9,269)	-13%	103,992
Planning and development		25,178	53,139	51,639	1,761	15,079	35,127	(20,048)	-57%	51,639
Road transport		38,067	52,353	52,353	5,461	45,681	34,902	10,779	31%	52,353
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		586,166	676,326	750,183	48,694	405,360	475,503	(70,143)	-15%	750,183
Energy sources		52,928	56,697	56,697	2,912	35,736	37,798	(2,062)	-5%	56,697
Water management		448,081	494,039	562,946	31,880	311,585	352,329	(40,744)	-12%	562,946
Waste water management		28,747	40,918	41,048	9,408	20,800	27,322	(6,523)	-24%	41,048
Waste management		56,411	84,671	89,492	4,493	37,240	58,055	(20,814)	-36%	89,492
<i>Other</i>		3,235	3,468	3,468	255	2,126	2,312	(186)	-8%	3,468
Total Expenditure - Functional	3	1,230,440	1,346,201	1,420,127	93,464	806,851	922,111	(115,261)	-12%	1,420,127
Surplus/ (Deficit) for the year		52,439	(37,623)	(90,524)	(30,865)	77,050	(42,718)	119,768	-2.803698	(90,524)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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) - M08 February

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		1,577	23,856	23,856	118	979	15,904	(14,925)	-93.8%	23,856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,217	543,699	560,029	25,421	484,510	367,909	116,600	31.7%	560,029
Vote 04 - Corporate Services		643	500	500	-	224	333	(110)	-32.9%	500
Vote 05 - Community Services		28,117	119,608	112,885	2,711	11,584	77,498	(65,914)	-85.1%	112,885
Vote 06 - Planning & Development		264	120	120	3	104	80	24	29.6%	120
Vote 07 - Infrastructure & Technical Services		434,062	620,796	632,212	34,346	386,501	417,669	(31,168)	-7.5%	632,212
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	62,599	883,901	879,393	4,507	0.5%	1,329,602
Expenditure by Vote	1									
Vote 01 - Municipal Council		92,542	98,023	99,823	4,430	47,680	65,749	(18,069)	-27.5%	99,823
Vote 02 - Office Of The Accounting Officer		34,109	32,182	32,182	2,334	20,078	21,455	(1,377)	-6.4%	32,182
Vote 03 - Budget And Treasury Office		226,212	143,641	145,541	9,544	111,150	96,141	15,009	15.6%	145,541
Vote 04 - Corporate Services		84,751	114,618	112,368	8,140	63,806	75,862	(12,056)	-15.9%	112,368
Vote 05 - Community Services		187,747	232,803	237,741	17,104	129,619	156,902	(27,283)	-17.4%	237,741
Vote 06 - Planning & Development		25,335	47,688	46,188	1,572	14,906	31,492	(16,587)	-52.7%	46,188
Vote 07 - Infrastructure & Technical Services		579,745	677,247	746,284	50,340	419,613	474,511	(54,898)	-11.6%	746,284
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	93,464	806,851	922,111	(115,261)	-12.5%	1,420,127
Surplus/ (Deficit) for the year	2	52,439	(37,623)	(90,524)	(30,865)	77,050	(42,718)	119,768	-280.4%	(90,524)

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

2.5 Table C4: Financial Performance (Revenue & Expenditure)

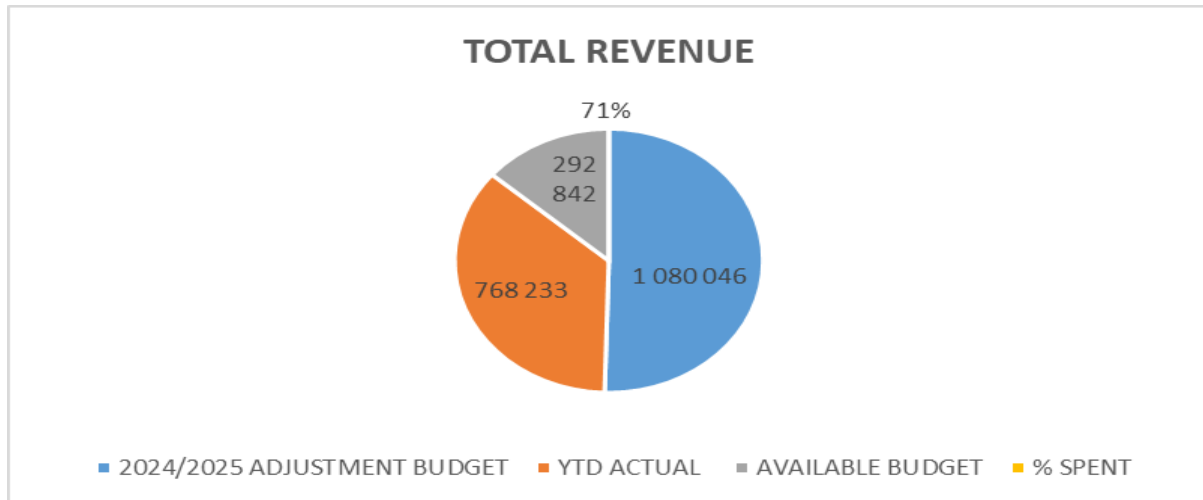
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	(0)	0	-100%	–
Service charges - Water		190,319	197,242	197,242	17,389	124,902	131,495	(6,593)	-5%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	433	3,174	3,402	(228)	-7%	5,103
Service charges - Waste management		12,864	11,189	13,042	1,242	8,867	8,077	791	10%	13,042
Sale of Goods and Rendering of Services		793	547	547	37	486	365	121	33%	547
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		49,267	41,304	56,100	5,484	38,543	32,468	6,075	19%	56,100
Interest from Current and Non Current Assets		13,500	12,500	12,500	1,237	9,949	8,333	1,616	19%	12,500
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		99	118	118	1	5	79	(73)	-94%	118
Licence and permits		3,128	1,500	1,500	32	500	1,000	(500)	-50%	1,500
Operational Revenue		2,058	1,925	1,925	63	1,106	1,283	(177)	-14%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	13,897	100,087	96,457	3,630	4%	144,686
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,759	1,800	1,800	1,212	1,212	1,200	12	1%	1,800
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		584,689	611,662	612,449	1,711	456,373	408,037	48,336	12%	612,449
Interest		35,103	31,498	33,033	3,337	22,796	21,510	1,285	6%	33,033
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		1,928	–	–	–	–	–	–	–	–
Other Gains		8	–	–	–	232	–	232	#DIV/0!	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		1,050,573	1,061,075	1,080,046	46,076	768,233	713,707	54,526	8%	1,080,046
Expenditure By Type										
Employee related costs		322,761	396,070	395,850	24,667	209,165	264,004	(54,839)	-21%	395,850
Remuneration of councillors		26,872	31,802	31,802	1,914	16,704	21,201	(4,497)	-21%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	2,227	26,325	28,000	(1,675)	-6%	42,000
Inventory consumed		168,696	197,755	197,755	3,727	73,631	131,837	(58,206)	-44%	197,755
Debt impairment		302,703	194,642	268,499	–	123,435	154,380	(30,945)	-20%	268,499
Depreciation and amortisation		121,308	162,638	162,638	14,520	115,995	108,426	7,570	7%	162,638
Interest		6,434	2,252	2,252	351	1,688	1,501	186	12%	2,252
Contracted services		145,069	205,880	204,930	19,684	128,605	137,017	(8,412)	-6%	204,930
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		8,010	–	–	20,883	56,974	–	56,974	#DIV/0!	–
Operational costs		81,826	113,163	114,401	5,489	54,109	75,745	(21,637)	-29%	114,401
Losses on Disposal of Assets		4,852	–	–	–	–	–	–	–	–
Other Losses		3	–	–	–	221	–	221	#DIV/0!	–
Total Expenditure		1,230,440	1,346,201	1,420,127	93,464	806,851	922,111	(115,261)	-12%	1,420,127
Surplus/(Deficit)		(179,867)	(285,127)	(340,081)	(47,388)	(38,618)	(208,405)	169,787	(0)	(340,081)
Transfers and subsidies - capital (monetary allocations)		232,306	247,504	249,557	16,523	115,668	165,687	(50,019)	(0)	249,557
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		52,439	(37,623)	(90,524)	(30,865)	77,050	(42,718)	119,768	(0)	(90,524)
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		52,439	(37,623)	(90,524)	(30,865)	77,050	(42,718)	119,768	(0)	(90,524)
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)	(30,865)	77,050	(42,718)	119,768	(0)	(90,524)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany /Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		52,439	(37,623)	(90,524)	(30,865)	77,050	(42,718)	119,768	(0)	(90,524)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

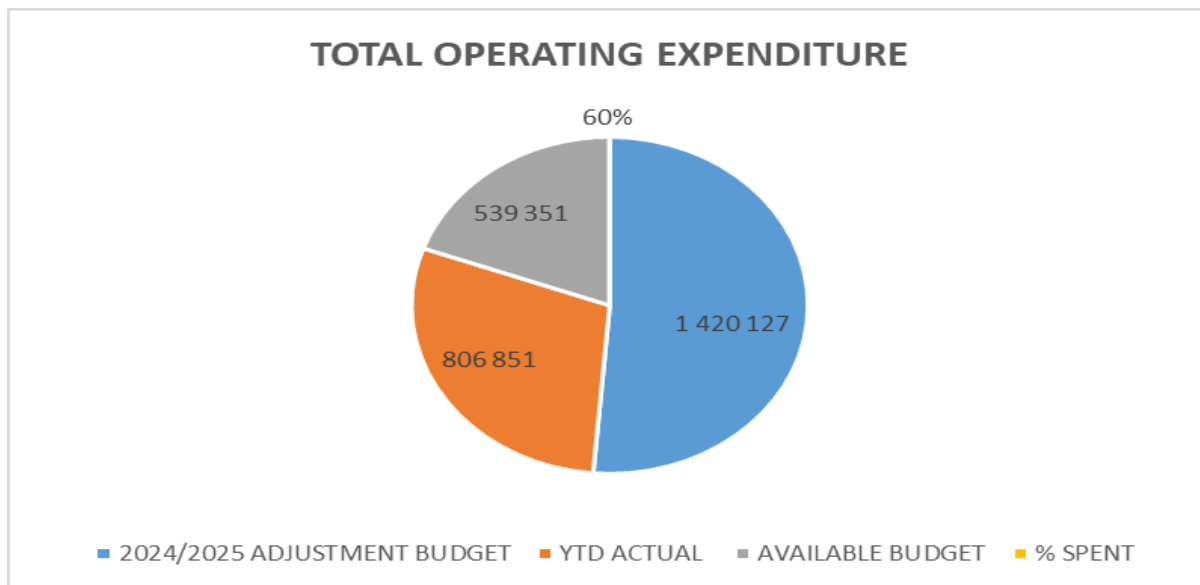


- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1,061 billion.
- b) Total year operating revenue for the reporting period amount to R768.2 million or 71% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 41% and 59% respectively. The municipality depends on government grants to fund its operations.
- d) Total year to date own revenue generated amount to R311.8 million. Own revenue is mainly derived from property rates and service charges which contributed R237 million or 30.8% of the total own revenue generated for the reported period.
- e) Interest earned charged on outstanding debtors amount to R61.3 million or 19.6% 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 FEBRUARY 2025

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R806.8 million, translating to 60% against the operating expenditure budget.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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) - M08 February

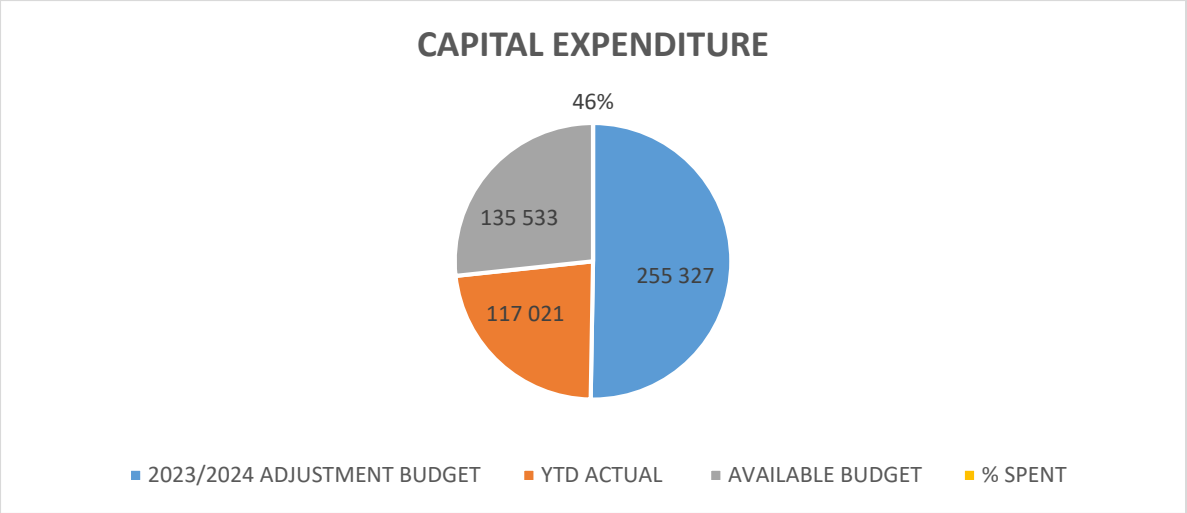
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	2,500	2,500	-	678	1,667	(989)	-59%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	84	556	1,700	(1,144)	-67%	2,550
Vote 05 - Community Services		497	11,364	2,720	-	-	4,695	(4,695)	-100%	2,720
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	247,557	8,684	101,011	161,232	(60,221)	-37%	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	8,768	102,245	169,294	(67,049)	-40%	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	8,768	102,245	169,294	(67,049)	-40%	255,327
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	84	1,234	3,367	(2,132)	-63%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	84	1,234	3,367	(2,132)	-63%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,493	9,400	2,720	-	-	4,040	(4,040)	-100%	2,720
Community and social services		1,438	9,400	2,720	-	-	4,040	(4,040)	-100%	2,720
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		246	51,275	57,555	1,161	29,242	35,610	(6,368)	-18%	57,555
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51,275	57,555	1,161	29,242	35,610	(6,368)	-18%	57,555
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24,478	186,829	190,001	7,524	71,769	126,277	(54,508)	-43%	190,001
Energy sources		-	5,000	6,064	-	483	3,688	(3,205)	-87%	6,064
Water management		25,474	167,865	165,029	6,072	62,535	111,631	(49,096)	-44%	165,029
Waste water management		-	12,000	18,908	1,452	8,751	10,303	(1,552)	-15%	18,908
Waste management		(996)	1,964	-	-	-	655	(655)	-100%	-
Other										
Total Capital Expenditure - Functional Classification	3	26,404	252,554	255,327	8,768	102,245	169,294	(67,049)	-40%	255,327
Funded by:										
National Government		24,725	247,504	249,557	8,684	101,011	165,687	(64,676)	-39%	249,557
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24,725	247,504	249,557	8,684	101,011	165,687	(64,676)	-39%	249,557
Borrowing	6									
Internally generated funds		1,679	5,050	5,770	84	1,234	3,607	(2,372)	-66%	5,770
Total Capital Funding		26,404	252,554	255,327	8,768	102,245	169,294	(67,049)	-40%	255,327

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

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

incurred as at February 2025 amount to R102.2 million, VAT exclusive. (VAT inclusive amount – R117 million). Capital spending to date accounts for 46% 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 FEBRUARY 2025

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	124,706	38,450
Trade and other receivables from exchange transactions		102,865	82,503	82,503	99,897	82,503
Receivables from non-exchange transactions		80,918	112,848	112,848	93,396	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	17,281	17,370
VAT		146,889	26,122	26,122	152,876	26,122
Other current assets		24,353	2,049	2,049	24,306	2,049
Total current assets		420,083	279,341	279,341	512,463	279,341
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	3,086,098	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	11,844	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	3,250,254	3,851,963
TOTAL ASSETS		3,683,150	4,128,532	4,131,304	3,762,717	4,131,304
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		3,605	14,372	14,372	3,145	14,372
Consumer deposits		755	600	600	758	600
Trade and other payables from exchange transactions		215,231	204,741	204,741	136,496	204,741
Trade and other payables from non-exchange transactions		3,305	–	(3,094)	75,405	(3,094)
Provision		58,317	3,861	3,861	55,888	3,861
VAT		131,049	–	–	152,177	–
Other current liabilities		–	–	–	–	–
Total current liabilities		412,262	223,573	220,479	423,868	220,479
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	13,856	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	51,320	62,505
TOTAL LIABILITIES		472,671	286,079	282,985	475,188	282,985
NET ASSETS	2	3,210,478	3,842,453	3,848,319	3,287,529	3,848,319
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,154,931	3,292,418	3,292,418	3,210,478	3,292,418
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3,154,931	3,292,418	3,292,418	3,210,478	3,292,418

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

The municipality closed the month with a favourable cash balance of R124.7 million which is made up of investments and bank cash balances.

Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	75,237	75,237	8,518	40,774	50,158	(9,384)	-19%	75,237
Service charges		93,693	88,506	88,506	9,540	60,471	59,004	1,467	2%	88,506
Other revenue		425,826	4,810	4,810	11,152	(338,817)	3,207	(342,024)	-10666%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	–	454,004	407,775	46,229	11%	611,662
Transfers and Subsidies - Capital		232,503	247,504	247,504	–	190,313	165,003	25,310	15%	247,504
Interest		13,045	34,341	34,341	2,184	15,577	22,894	(7,317)	-32%	34,341
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		76,091	(989,222)	(989,222)	(40,765)	163,016	(659,481)	(822,497)	125%	(989,222)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,510	72,838	72,838	(9,371)	585,336	48,559	(536,778)	-1105%	72,838
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)	(8,768)	(102,245)	(168,369)	(66,124)	39%	(252,554)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	(252,554)	(252,554)	(8,768)	(102,245)	(168,369)	(66,124)	39%	(252,554)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	(1,138)	(9,089)	–	(9,089)	#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)	(427)	(460)	(9,581)	(9,121)	95%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,335)	(14,372)	(14,372)	(1,565)	(9,550)	(9,581)	(32)	0%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD		1,467,700	(194,088)	(194,088)	(19,704)	473,542	(129,392)			(194,088)
Cash/cash equivalents at beginning:		38,855	16,937	16,937	536,833	43,587	16,937			43,587
Cash/cash equivalents at month/year end:		1,506,555	(177,151)	(177,151)	517,129	517,129	(112,455)			(150,501)

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, suppliers and employees will be investigated and be corrected in the next reporting period.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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 - M08 February

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%	2.0%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.8%	7.3%	7.2%	7.1%	7.2%
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%	120.9%	126.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	17.2%	17.4%	29.4%	17.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual		19.8%	18.6%	18.3%	28.3%	18.3%
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	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%	27.2%	36.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.1%	9.7%	9.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.3%	2.1%	3.2%
<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 FEBRUARY 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 - M08 February

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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	18,219	30,470	25,617	14,981	14,848	85,466	565,477	794,356	706,390	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22,048	10,606	59,876	81,607	9,953	9,528	36,738	247,026	477,381	384,851	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	817	458	389	338	332	343	2,466	7,619	12,762	11,099	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,508	1,260	1,468	1,432	1,250	1,246	7,108	28,925	45,196	39,961	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	16,305	7,169	6,995	7,677	7,151	7,461	42,272	222,704	317,734	287,265	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	264	130	326	188	138	143	820	27,955	29,964	29,245	-	-
Total By Income Source	2000	81,220	37,841	99,524	116,860	33,805	33,570	174,870	1,099,706	1,677,395	1,458,810	-	-
2023/24 - totals only		82720592	39044806	37475413	36724310	34709800	27568186	#####	#####	1,406,354	1,247,113	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	14,094	6,213	66,161	85,891	7,729	8,186	36,460	116,390	341,125	254,657	-	-
Commercial	2300	27,363	12,927	13,853	9,172	6,769	5,799	35,576	323,815	435,274	381,131	-	-
Households	2400	39,603	18,625	19,433	21,681	19,231	19,492	102,321	655,321	895,706	818,045	-	-
Other	2500	160	76	76	116	76	93	512	4,181	5,290	4,978	-	-
Total By Customer Group	2600	81,220	37,841	99,524	116,860	33,805	33,570	174,870	1,099,706	1,677,395	1,458,810	-	-

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 R1.67 billion. Of the total balance, 87% 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 - M08 February

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	294	-	4	-	-	-	-	-	-	298	8,820
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions											-	
Total By Customer Type	1000	294	-	4	-	-	-	-	-	-	298	8,820

The creditors balance for February 2025 amount to R298 thousand. 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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

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 - M08 February

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 ,	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														-
Municipality sub-total										-	-	-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

INVESTMENTS MOSES KOTANE 2024/2025							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2024	CHARGES		CAPITALIZED		28/02/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	25,870.56	0.00	150,000,000.00	2,535,493.36	136,000,000.00	16,561,363.92
2062250801	12 MONTHS CEEDED 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	2,411,179.17	88,160,315.06	51,037,164.99
228810957(003)	CALL WSIG GRANT	25,304,937.91		55,000,000.00	1,747,543.80	42,667,404.00	39,385,077.71
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	6,713,980.30	266,827,719.06	107,885,740.13

The investment reported as at 28 February 2025 amount to R107.8 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 FEBRUARY 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 - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		576,015	610,408	610,408	1,493	455,405	406,939	48,467	11.9%	610,408
Energy Efficiency and Demand Side Management Grant		1,000	–	–	–	–	–	–	–	–
Equitable Share		566,087	600,070	600,070	–	450,052	400,047	50,005	12.5%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	118	768	906	(138)	-15.2%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	1,375	1,928	1,333	595	44.6%	2,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	3	5,400	6,979	6,979	–	2,657	4,653	(1,996)	-42.9%	6,979
Other transfers and grants [insert description]										
Provincial Government:		1,139	1,254	2,041	218	968	1,098	(131)	-11.9%	2,041
Capacity Building and Other Grants		1,139	1,254	2,041	218	968	1,098	(131)	-11.9%	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	1,711	456,373	408,037	48,336	11.8%	612,449
Capital Transfers and Grants										
National Government:		232,306	247,504	249,557	16,523	115,668	165,687	(50,019)	-30.2%	249,557
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		162,524	167,504	167,504	11,111	100,349	111,669	(11,320)	-10.1%	167,504
Water Services Infrastructure Grant		69,782	80,000	82,053	5,413	15,319	54,018	(38,699)	-71.6%	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	16,523	115,668	165,687	(50,019)	-30.2%	249,557
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	862,006	18,235	572,041	573,724	(1,683)	-0.3%	862,006

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 adjustment 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 FEBRUARY 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 - M08 February

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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		582,123	610,408	606,738	30,238	347,364	405,602	(58,238)	-14.4%	606,738
Energy Efficiency and Demand Side Management Grant		1,300	–	–	–	–	–	–	–	–
Equitable Share		571,550	600,070	596,400	28,700	341,404	398,710	(57,306)	-14.4%	596,400
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	(10)	768	906	(138)	-15.2%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	1,159	1,760	1,333	427	32.0%	2,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		5,785	6,979	6,979	389	3,432	4,653	(1,221)	-26.2%	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	606,738	30,238	347,364	405,602	(58,238)	-14.4%	606,738
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		24,725	247,504	249,557	8,684	101,011	165,687	(64,676)	-39.0%	249,557
Municipal Infrastructure Grant		11,491	167,504	167,504	6,242	87,720	111,669	(23,949)	-21.4%	167,504
Water Services Infrastructure Grant		13,233	80,000	82,053	2,443	13,291	54,018	(40,727)	-75.4%	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	8,684	101,011	165,687	(64,676)	-39.0%	249,557
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,847	857,912	856,294	38,922	448,375	571,289	(122,914)	-21.5%	856,294

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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 - M08 February

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											
	1	A	B	C						D	
Councillors (Political Office Bearers plus Other)	4										
Basic Salaries and Wages		22,647	23,168	23,168	1,833	15,719	15,445	274	2%	23,168	
Pension and UIF Contributions		–	3,362	3,362	(199)	(1,398)	2,242	(3,639)	-162%	3,362	
Medical Aid Contributions		–	311	311	(69)	(480)	207	(687)	-331%	311	
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–	
Cellphone Allowance		3,126	3,329	3,329	267	2,194	2,220	(26)	-1%	3,329	
Housing Allowances		–	–	–	–	–	–	–	–	–	
Other benefits and allowances		1,099	1,631	1,631	82	668	1,087	(419)	-39%	1,631	
Sub Total - Councillors			26,872	31,802	31,802	1,914	16,704	21,201	(4,497)	-21%	31,802
% increase				18.3%	18.3%						18.3%
Senior Managers of the Municipality	3										
Basic Salaries and Wages		3,967	10,125	10,125	238	2,488	6,750	(4,262)	-63%	10,125	
Pension and UIF Contributions		118	1,016	1,016	11	88	677	(589)	-87%	1,016	
Medical Aid Contributions		–	101	101	–	–	67	(67)	-100%	101	
Overtime		–	–	–	–	–	–	–	–	–	
Performance Bonus		118	725	725	–	238	483	(245)	-51%	725	
Motor Vehicle Allowance		403	1,172	1,172	45	361	782	(421)	-54%	1,172	
Cellphone Allowance		–	–	–	–	–	–	–	–	–	
Housing Allowances		–	–	–	–	–	–	–	–	–	
Other benefits and allowances		0	1	1	–	–	1	(1)	-100%	1	
Sub Total - Senior Managers of Municipality	4	4,606	13,140	13,140	294	3,175	8,760	(5,586)	-64%	13,140	
% increase			185.3%	185.3%						185.3%	
Other Municipal Staff											
Basic Salaries and Wages		204,435	253,803	253,583	17,071	142,126	169,158	(27,033)	-16%	253,583	
Pension and UIF Contributions		41,465	51,413	51,413	3,276	26,480	34,276	(7,796)	-23%	51,413	
Medical Aid Contributions		16,707	28,843	28,843	1,510	11,593	19,229	(7,636)	-40%	28,843	
Overtime		20,182	19,075	19,075	1,420	11,689	12,717	(1,028)	-8%	19,075	
Performance Bonus		16,120	23,822	23,822	564	9,476	15,882	(6,405)	-40%	23,822	
Motor Vehicle Allowance		1,305	498	498	68	500	332	168	51%	498	
Cellphone Allowance		–	–	–	–	–	–	–	–	–	
Housing Allowances	763	724	724	71	554	483	72	15%	724		
Other benefits and allowances	4,148	4,732	4,732	331	2,673	3,155	(481)	-15%	4,732		
Payments in lieu of leave	4,059	–	–	–	–	–	–	–	–		
Long service awards	7,720	–	–	–	–	–	–	–	–		
Acting and post related allowance	1,249	20	20	62	899	13	885	6707%	20		
In kind benefits	–	–	–	–	–	–	–	–	–		
Sub Total - Other Municipal Staff	4	318,155	382,930	382,710	24,373	205,990	255,244	(49,254)	-19%	382,710	
% increase				20.4%	20.3%					20.3%	
Total Parent Municipality		349,633	427,872	427,652	26,581	225,869	285,205	(59,336)	-21%	427,652	
			22.4%	22.3%						22.3%	
Unpaid salary, allowances & benefits in arrears:											
% increase	4										
TOTAL SALARY, ALLOWANCES & BENEFITS											
		349,633	427,872	427,652	26,581	225,869	285,205	(59,336)	-21%	427,652	
% increase	4		22.4%	22.3%						22.3%	
TOTAL MANAGERS AND STAFF		322,761	396,070	395,850	24,667	209,165	264,004	(54,839)	-21%	395,850	

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

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

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

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 - M08 February

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		5,911	1,332	4,049	912	12,028	1,362	6,662	8,518	6,270	6,270	6,270	15,654	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	8,903	6,908	6,908	6,908	6,908	3,675	82,896	86,709	90,611
Service charges - Waste Water Management	21	308	135	167	216	135	163	606	179	179	179	179	(144)	2,143	2,242	2,343
Service charges - Waste Mangement	23	23	48	30	34	15	18	31	289	289	289	289	2,378	3,467	3,626	3,789
Rental of facilities and equipment	-	-	2	-	1	-	-	1	10	10	10	10	83	118	123	129
Interest earned - external investments	910	3,102	1,323	759	388	758	1,472	1,237	1,042	1,042	1,042	1,042	(574)	12,500	13,075	13,663
Interest earned - outstanding debtors	637	1,614	158	1,120	-	878	274	947	1,820	1,820	1,820	1,820	10,753	21,841	22,845	23,874
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	8	597	(364)	20	19	28	16	167	167	167	167	1,145	2,000	2,094	-
Licences and permits	92	105	83	84	46	34	24	32	125	125	125	125	625	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	4,743	611,662	623,364	620,041
Other revenue	(319,689)	12,479	98,557	92,291	(27,575)	(216,932)	10,090	11,103	99	99	99	99	340,572	1,192	1,245	3,489
Cash Receipts by Source		(61,419)	22,902	107,242	99,011	9,011	(4,801)	28,667	31,394	67,880	67,880	67,880	378,909	814,555	833,709	841,616
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	(4,685)	247,504	261,615	279,845
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	(4,600)	(1,105)	(1,120)	(1,126)	(1,138)	-	-	-	-	9,089	-	-	-
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	30,256	88,505	88,505	88,505	383,314	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)	259	33,006	33,006	33,006	33,006	295,034	396,070	412,778	431,434
Remuneration of councillors	(79)	(1)	899	445	428	(567)	2,742	557	2,650	2,650	2,650	2,650	19,426	31,802	33,269	34,786
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	384	-	-	-	543	-	-	-	3,500	3,500	3,500	3,500	30,573	42,000	43,932	45,909
Acquisitions - water & other inventory	31,034	-	20,948	5,656	5,250	72,403	-	-	14,442	14,442	14,442	14,442	(5,316)	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	39,949	28,837	28,837	28,837	28,837	572,458	346,050	358,847	365,794
Cash Payments by Type	(266,753)	16,465	88,430	62,433	(42,115)	(81,533)	12,050	40,765	82,435	82,435	82,435	82,435	912,174	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	8,768	21,046	21,046	21,046	21,046	87,171	252,554	266,897	285,365
Repayment of borrowing	16	16	-	-	-	-	-	427	1,198	1,198	1,198	1,198	10,319	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	49,961	104,679	104,679	104,679	104,679	1,002,421	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	(19,704)	(16,174)	(16,174)	(16,174)	(619,108)	(194,088)	(208,241)	(237,749)
Cash/cash equivalents at the month/year beginning:	43,587	326,565	326,776	321,522	329,312	435,460	527,808	536,833	517,129	500,955	484,780	468,606	43,587	(150,501)	(358,742)	(596,491)
Cash/cash equivalents at the month/year end:	326,565	326,776	321,522	329,312	435,460	527,808	536,833	517,129	500,955	484,780	468,606	(150,501)	(150,501)	(358,742)	(596,491)	(596,491)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue</u> Interest on investment Transfer and subsidies		Revenue was not anticipated Transfer of equitable shares	This revenue is inflation linked. Corrections will be aligned in the main budget - align with payment schedule
2	<u>Expenditure By Type</u> Irrecoverable debt		Write offs were performed in line with Council resolution.	
3	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>			

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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									
<u>Monthly expenditure performance trend</u>									
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	8,768	8,768	169,294	160,525	94.8%	3%
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	102,245					

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

(d) SC13d: Expenditure on depreciation by asset class

(e) SC13e: Expenditure on upgrading of existing assets by asset class

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	173,663	6,073	64,412	115,894	51,482	44.4%	173,663
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	11,191	11,191	-	6,869	7,461	592	7.9%	11,191
<i>Drainage Collection</i>		-	11,191	11,191	-	6,869	7,461	592	7.9%	11,191
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
Electrical Infrastructure		-	5,000	6,064	-	483	3,688	3,205	86.9%	6,064
<i>LV Networks</i>		-	5,000	6,064	-	483	3,688	3,205	86.9%	6,064
<i>Capital Spares</i>										
Water Supply Infrastructure		25,474	144,865	140,792	5,247	50,052	95,886	45,834	47.8%	140,792
<i>Water Treatment Works</i>		-	20,382	28,297	2,912	18,693	16,227	(2,467)	-15.2%	28,297
<i>Bulk Mains</i>		11,074	7,000	267	-	-	2,422	2,422	100.0%	267
<i>Distribution</i>		14,400	115,483	112,228	2,335	31,359	76,304	44,945	58.9%	112,228
<i>Distribution Points</i>		-	2,000	-	-	-	933	933	100.0%	-
Sanitation Infrastructure		-	9,000	15,617	827	7,009	8,206	1,197	14.6%	15,617
<i>Pump Station</i>		-	3,000	3,292	827	1,944	2,097	154	7.3%	3,292
<i>Reticulation</i>		-	1,667	1,903	-	1,655	1,190	(465)	-39.1%	1,903
<i>Waste Water Treatment Works</i>		-	2,667	8,469	-	1,712	3,712	2,000	53.9%	8,469
<i>Outfall Sewers</i>										
<i>Toilet Facilities</i>		-	1,667	1,953	-	1,699	1,207	(492)	-40.8%	1,953
<i>Capital Spares</i>										
Solid Waste Infrastructure		(996)	1,964	-	-	-	655	655	100.0%	-
<i>Landfill Sites</i>		(996)	1,964	-	-	-	655	655	100.0%	-
Furniture and Office Equipment		187	3,000	3,000	-	678	2,000	1,322	66.1%	3,000
Furniture and Office Equipment		187	3,000	3,000	-	678	2,000	1,322	66.1%	3,000
Machinery and Equipment		55	50	50	-	-	33	33	100.0%	50
Machinery and Equipment		55	50	50	-	-	33	33	100.0%	50
Transport Assets		-	-	720	-	-	240	240	100.0%	720
Transport Assets		-	-	720	-	-	240	240	100.0%	720
<i>Immature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	1	24,720	175,070	177,433	6,073	65,090	118,168	53,077	44.9%	177,433

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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 - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	23,000	24,237	825	12,483	15,746	3,262	20.7%	24,237
Water Supply Infrastructure		–	23,000	24,237	825	12,483	15,746	3,262	20.7%	24,237
Dams and Weirs								–		
Boreholes		–	23,000	24,237	825	12,483	15,746	3,262	20.7%	24,237
Reservoirs								–		
Community Assets		1,438	–	–	–	–	–	–		–
Community Facilities		1,438	–	–	–	–	–	–		–
Testing Stations		1,438	–	–	–	–	–	–		–
Intangible Assets		–	2,000	2,000	84	556	1,333	777	58.3%	2,000
Servitudes								–		
Licences and Rights		–	2,000	2,000	84	556	1,333	777	58.3%	2,000
Computer Software and Applications		–	2,000	2,000	84	556	1,333	777	58.3%	2,000
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on renewal of existing assets	1	1,438	27,400	26,237	909	13,040	17,879	4,840	27.1%	26,237

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

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	12,916	59,887	49,772	(10,116)	-20.3%	74,657
Roads Infrastructure		1,304	5,300	5,300	-	-	3,533	3,533	100.0%	5,300
Roads		1,169	5,000	5,000	-	-	3,333	3,333	100.0%	5,000
Road Structures								-		
Road Furniture		136	300	300	-	-	200	200	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	67	67	100.0%	100
LV Networks		2,132	100	100	-	-	67	67	100.0%	100
Capital Spares								-		
Water Supply Infrastructure		975	44,000	44,000	4,107	44,088	29,333	(14,755)	-50.3%	44,000
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations								-		
Water Treatment Works		-	44,000	44,000	4,107	44,088	29,333	(14,755)	-50.3%	44,000
Sanitation Infrastructure		-	11,500	11,500	7,810	7,810	7,667	(144)	-1.9%	11,500
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works		-	11,500	11,500	7,810	7,810	7,667	(144)	-1.9%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	998	7,989	9,171	1,183	12.9%	13,757
Landfill Sites		16,714	13,757	13,757	998	7,989	9,171	1,183	12.9%	13,757
Community Assets		1	250	350	-	30	200	170	85.2%	350
Community Facilities		-	-	100	-	-	33	33	100.0%	100
Cemeteries/Crematoria		-	-	100	-	-	33	33	100.0%	100
Sport and Recreation Facilities		1	250	250	-	30	167	137	82.2%	250
Indoor Facilities								-		
Outdoor Facilities		1	250	250	-	30	167	137	82.2%	250
Other assets		3,420	5,886	5,886	838	3,652	3,924	272	6.9%	5,886
Operational Buildings		3,420	5,886	5,886	838	3,652	3,924	272	6.9%	5,886
Municipal Offices		3,420	5,886	5,886	838	3,652	3,924	272	6.9%	5,886
Intangible Assets		4,312	7,500	9,107	-	9,107	5,321	(3,786)	-71.1%	9,107
Servitudes								-		
Licences and Rights		4,312	7,500	9,107	-	9,107	5,321	(3,786)	-71.1%	9,107
Computer Software and Applications		4,312	7,500	9,107	-	9,107	5,321	(3,786)	-71.1%	9,107
Computer Equipment		22	50	50	1	15	33	18	53.7%	50
Computer Equipment		22	50	50	1	15	33	18	53.7%	50
Transport Assets		24,183	8,550	8,550	24	1,832	5,700	3,868	67.9%	8,550
Transport Assets		24,183	8,550	8,550	24	1,832	5,700	3,868	67.9%	8,550
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Repairs and Maintenance Expenditure	1	53,063	96,894	98,601	13,779	74,524	64,951	(9,573)	-14.7%	98,601

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 2025

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	88,783	81,349	(7,434)	-9.1%	122,023
Roads Infrastructure		20,009	39,337	39,337	4,445	35,563	26,225	(9,339)	-35.6%	39,337
Roads		20,009	39,337	39,337	4,445	35,563	26,225	(9,339)	-35.6%	39,337
Storm water Infrastructure		5,226	5,306	5,306	449	3,592	3,537	(55)	-1.5%	5,306
Drainage Collection		5,226	5,306	5,306	449	3,592	3,537	(55)	-1.5%	5,306
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		3,560	4,412	4,412	322	2,577	2,942	365	12.4%	4,412
Power Plants		3,560	4,412	4,412	322	2,577	2,942	365	12.4%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	45,040	45,675	635	1.4%	68,512
Distribution		54,628	68,512	68,512	5,630	45,040	45,675	635	1.4%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	1,541	2,270	730	32.1%	3,406
Waste Water Treatment Works		1,989	3,406	3,406	193	1,541	2,270	730	32.1%	3,406
Solid Waste Infrastructure		764	1,051	1,051	59	470	700	230	32.9%	1,051
Landfill Sites		764	1,051	1,051	59	470	700	230	32.9%	1,051
Community Assets		17,714	18,147	18,147	1,874	14,989	12,098	(2,891)	-23.9%	18,147
Community Facilities		17,714	18,147	18,147	1,874	14,989	12,098	(2,891)	-23.9%	18,147
Halls		15,146	16,209	16,209	1,574	12,589	10,806	(1,783)	-16.5%	16,209
Centres		2,568	1,938	1,938	300	2,400	1,292	(1,107)	-85.7%	1,938
Other assets		6,159	7,499	7,499	628	5,023	4,999	(24)	-0.5%	7,499
Operational Buildings		6,159	7,499	7,499	628	5,023	4,999	(24)	-0.5%	7,499
Municipal Offices		6,159	7,499	7,499	628	5,023	4,999	(24)	-0.5%	7,499
Intangible Assets		2,597	6,268	6,268	170	1,190	4,179	2,988	71.5%	6,268
Servitudes								-		
Licences and Rights		2,597	6,268	6,268	170	1,190	4,179	2,988	71.5%	6,268
Computer Software and Applications		2,597	6,268	6,268	170	1,190	4,179	2,988	71.5%	6,268
Furniture and Office Equipment		2,504	5,432	5,432	233	1,862	3,621	1,760	48.6%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	1,862	3,621	1,760	48.6%	5,432
Machinery and Equipment		242	410	410	20	162	273	112	40.8%	410
Machinery and Equipment		242	410	410	20	162	273	112	40.8%	410
Transport Assets		5,917	2,859	2,859	498	3,987	1,906	(2,081)	-109.2%	2,859
Transport Assets		5,917	2,859	2,859	498	3,987	1,906	(2,081)	-109.2%	2,859
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Depreciation	1	121,308	162,638	162,638	14,520	115,995	108,426	(7,570)	-7.0%	162,638

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT FEBRUARY 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 - M08 February

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	49,656	1,786	24,115	30,247	6,132	20.3%	49,656
Roads Infrastructure		246	40,084	46,364	1,161	22,373	28,150	5,777	20.5%	46,364
Roads		246	40,084	46,364	1,161	22,373	28,150	5,777	20.5%	46,364
Sanitation Infrastructure		-	3,000	3,292	625	1,742	2,097	355	16.9%	3,292
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	3,000	3,292	625	1,742	2,097	355	16.9%	3,292
Cemeteries/Crematoria		-	7,000	2,000	-	-	3,000	3,000	100.0%	2,000
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 assets	1	246	50,084	51,656	1,786	24,115	33,247	9,132	27.5%	51,656