

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

TABLE OF CONTENTS

Part 1

| | |
|--|-----------|
| Section 1 Budget Statement..... | 3 |
| 1.1 Mayors Report..... | 3 |
| 1.2 Resolution..... | 3 |
| 1.3 Executive Summary..... | 3-4 |
| 1.4 Performance against the approved budget..... | 4-7 |
| 1.5 Capital Expenditure..... | 7 |
| 1.6 Material variances from SDBIP..... | 7 |
| 1.7 Remedial corrective steps..... | 7-8 |
| Section 2: In year monthly budget statement..... | 8 |
| 2.1 Table C1: Monthly Budget Statement..... | 9 |
| 2.2 Table C2: Financial Performance (standard classification) | 10 |
| 2.3 Table C3: Financial Performance (revenue & expenditure by vote)..... | 11 |
| 2.4 Table C4: Financial Performance (revenue & expenditure)..... | 12-14 |
| 2.5 Table C5: Capital Expenditure by Vote..... | 15-16 |
| 2.6 Table C6: Financial Position..... | 17 |
| 2.7 Table C7: Cash Flow..... | 18 |
| Part 2: Supporting Documents | 19 |
| Section 3: Performance Indicators..... | 19 |
| 3.1 Supporting Table SC2..... | 19 |
| Section 4: Debtor's Analysis | 20 |
| 4.1 Supporting Table SC3..... | 20 |
| Section 5: Creditor's Analysis..... | 20 |
| 5.1 Supporting Table SC4..... | 20 |
| Section 6: Investment Portfolio Analysis..... | 21 |
| 6.1 Supporting Table SC5: Investments..... | 21 |
| Section 7: Allocation of grants receipts and expenditure | 22 |
| 7.1 Supporting Table SC6..... | 22 |
| 7.2 Supporting Table SC7 (1)..... | 23 |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th
SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

| | |
|---|-----------|
| 7.3 Supporting Table SC7 (2)..... | 24 |
| Section 8: Expenditure on councillor allowances | 25 |
| 8.1 Supporting Table SC8..... | 25 |
| Section 9: Actual & Revised Targets for Cash Receipts..... | 26 |
| 9.1 Supporting Table SC9..... | 26 |
| 9.2 Supporting Table SC1..... | 27 |
| Section 10: Capital Programme Performance..... | 27 |
| 10.1 Supporting Table SC12..... | 27 |
| 10.2 Supporting Table SC13..... | 28 |
| 10.2.1 Supporting Table SC13a..... | 29 |
| 10.2.2 Supporting Table SC13b..... | 30 |
| 10.2.3 Supporting Table SC13c..... | 31 |
| 10.2.4 Supporting Table SC13d..... | 32 |
| 10.2.5 Supporting Table SC13e..... | 33 |
| Section 11: Quality Certificate (separate) | |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Part 1: Section 1: Budget Statement

1.1 Mayor's Report

Purpose

The purpose of this report is to comply with Section 52 (d) of the Municipal Finance Management Act (MFMA No.56 of 2003) and the requirements Municipal budgeting and reporting requirements (MBRR) as promulgated in Government Gazette No 32141 of 17 April 2009.

Section 52(d) of the MFMA read together with Regulation 31 of the Municipal Budget and Reporting Regulations state that the Mayor of a municipality must, within 30 days after the end of each quarter submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality. Regulation 31 of the MBRR further states that the report in question must be prepared in accordance with format and content of the prescribed Schedule C of the MBRR.

Discussion

Moses Kotane Local Municipality complies the MFMA Section 71 and 52(d) in-year monitoring reports in the prescribed format as per the Municipal Budget and Reporting Regulations.

Monthly reporting

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the period under review.

1.2. Resolutions

The following recommendation will be presented to Council for its resolution when the in-year report is tabled.

Recommendations:

- That the Council considers the quarterly budget statement, performance assessment report and supporting documentation for the quarter ending 30 September 2024.
- That the Section 52 (d) report be submitted to Provincial and National Treasury as prescribed.

1.3. Executive Summary

The purpose of this report is to submit the Financial Quarterly Report in terms of Section 52(d) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) for the 1st Quarter of the 2024/25 financial year.

The Municipal Budget and Reporting Regulation No. 31 states that the quarterly budget statement report on the implementation of the budget and state of financial affairs of the municipality as required by Section 52 (d) must be –

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th
SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

- a) In the format specified in Schedule C and include all required tables, charts and explanatory notes, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the MFMA.
- b) Consistent with the monthly budget statements for the September, December, March and June as applicable; and
- c) Submit to the National Treasury and relevant Provincial Treasury within 5 days of tabling of the report in Council.

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

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

The contents of this reports is indicative of all financial transactions, including debtors, expenditure, revenue, investments, grants, cash flow and the budget implementation status as guided by MFMA and the relevant Regulations.

Moses Kotane Local Municipality’s financial performance is discussed below from the performance against the approved budget. The report provides a synopsis of the financial status of the municipality.

The table below indicates the Financial Performance for the quarter ending 30th September 2024, reflecting the actual performance against the allocated budget.

1.4. Performance against the Operating Budget

| ACTUAL vs ORIGINAL BUDGET as at 30 SEPTEMBER 2024 | | | | |
|--|-------------------------|-------------------|-------------------------|----------------|
| (R'000) | 2024/2025 BUDGET | YTD ACTUAL | AVAILABLE BUDGET | % SPENT |
| TOTAL REVENUE | 1 061 075 | 373 765 | 687 310 | 35% |
| TOTAL EXPENDITURE | 1 346 201 | 272 333 | 1 223 863 | 20% |
| CAPITAL EXPENDITURE | 252 554 | 43 047 | 190 420 | 17% |

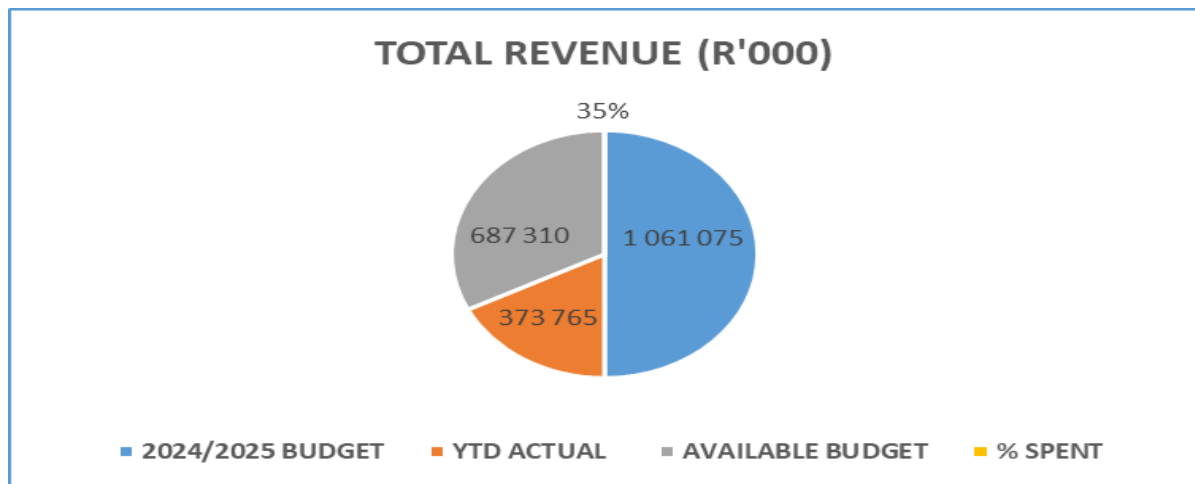
Operating revenue generated as at the reporting period amount to R373.7 million which translates to 35% when compared to the allocated budget. Year to date expenditure for the same period amounts to R272.3 million or 20% of the appropriated expenditure budget.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Operating Revenue

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

| INCOME | | | | | |
|--|-----------------------|---------------|----------------|----------------|---------------|
| Revenue Sources | 2024/25 Budget | Actual | Year to date | Available | % Spent |
| R'000 | SEPTEMBER 2024 | | | | |
| Property Rates | 144 686 | 13 901 | 41 734 | 102 952 | 28.84% |
| Service charges - water revenue | 197 242 | 16 310 | 46 077 | 151 166 | 23.36% |
| Service charges - sanitation revenue | 5 103 | 372 | 1 092 | 4 012 | 21.39% |
| Service charges - refuse revenue | 11 189 | 1 110 | 3 328 | 7 860 | 29.75% |
| Interest earned - external investments | 12 500 | 1 323 | 5 335 | 7 165 | 42.68% |
| Interest earned - outstanding debtors | 72 803 | 7 512 | 23 088 | 49 715 | 31.71% |
| Traffic Fines | 1 800 | 83 | 280 | 1 520 | 15.57% |
| Licence Applications | 1 500 | - | - | 1 500 | 0.00% |
| Transfers recognised - operational | 611 662 | 2 356 | 252 385 | 359 277 | 41.26% |
| Rental of facilities and equipment | 118 | 2 | 2 | 115 | 2.10% |
| Other revenue | 2 472 | 230 | 445 | 2 028 | 17.98% |
| TOTAL REVENUE | 1 061 075 | 43 198 | 373 765 | 687 310 | 35.23% |



The total revenue generated as at 30 September 2024 amounts to R373.7 million or 35% against the total budget of R1,061 billion. Of the total amount generated to date, 32% relates to own revenue while operational grants contributed 68%. This indicates that the municipality relies on government grants to fund its operations.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

The table below reflects the performance of grants received in the 1st quarter of the financial year.

| GRANT PERFORMANCE | | | | | |
|-----------------------|----------------|----------------|------------------|---------------------|----------------------|
| 30/09/2024 | | | | | |
| DESCRIPTION (R'000) | BUDGET | RECEIVED | CONDITIONS SPEND | % Spending / Budget | % Spending/ Received |
| EQUITABLE SHARE | 600 070 | 250 029 | 156 979 | 26% | 63% |
| MIG CAPITAL PROJECTS | 167 504 | 61 541 | 39 761 | 24% | 65% |
| WSIG CAPITAL PROJECTS | 80 000 | 20 000 | 3 164 | 4% | 16% |
| FMG GRANT | 2 000 | 2 000 | 390 | 20% | 20% |
| EPWP | 1 359 | 340 | 343 | 25% | 101% |
| PMU | 6 979 | 6 979 | 1 467 | 21% | 21% |
| LIBRARY | 1 254 | 1 000 | 156 | 12% | 16% |
| TOTAL | 859 166 | 341 889 | 202 260 | 24% | 59% |

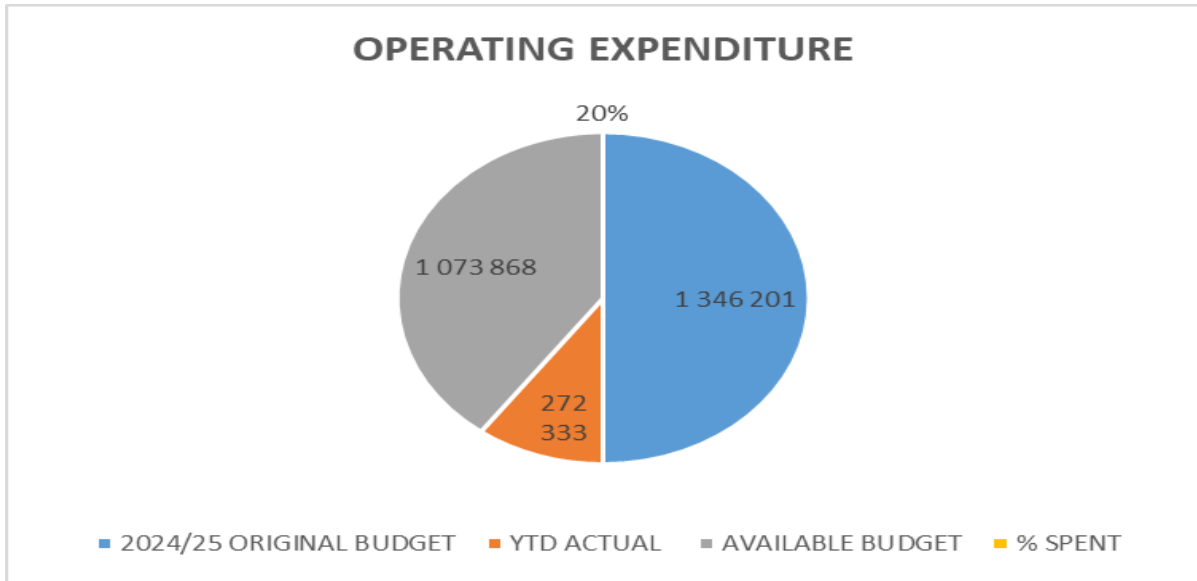
Acceleration plan for conditional grants will be implemented in order to ensure that funds are not returned as the end of the financial year.

Operating Expenditure

| OPERATING EXPENDITURE | | | | | |
|--|-----------------------|----------------|----------------|------------------|---------------|
| Expenditure Item | 2024/25 Budget | Actual | Year to date | Available | % Spent |
| R'000 | SEPTEMBER 2024 | | | | |
| Employee Related Cost and Allowance of Councillors | 427 872 | 29 681 | 85 434 | 342 438 | 19.97% |
| Contracted Services | 205 880 | 19 313 | 37 709 | 168 171 | 18.32% |
| Operational Cost | 110 513 | 9 280 | 16 949 | 93 564 | 15.34% |
| Inventory | 197 755 | 1 061 | 2 217 | 195 538 | 1.12% |
| Bulk Purchases Electricity | 42 000 | 3 464 | 12 568 | 29 432 | 29.92% |
| Interest on External Loans | 2 252 | - | - | 2 252 | 0.00% |
| Operating Leases | 2 650 | 1 279 | 4 410 | (1 760) | 166.41% |
| Debt Impairment | 194 642 | - | - | 194 642 | 0.00% |
| Irrecoverable debts | | 69 581 | 69 653 | | |
| Depreciation | 162 638 | 14 520 | 43 393 | 119 246 | 26.68% |
| TOTAL EXPENDITURE | 1 346 201 | 148 180 | 272 333 | 1 073 868 | 20.23% |

Total operating expenditure incurred as at 30th September 2024 amounted to R 272.3 which equates 20% of the total budget of R1.3 billion.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th
SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY**



Operating expenditure incurred for the reporting period amount to R272.3. million, translating to 20% against the operating expenditure budget.

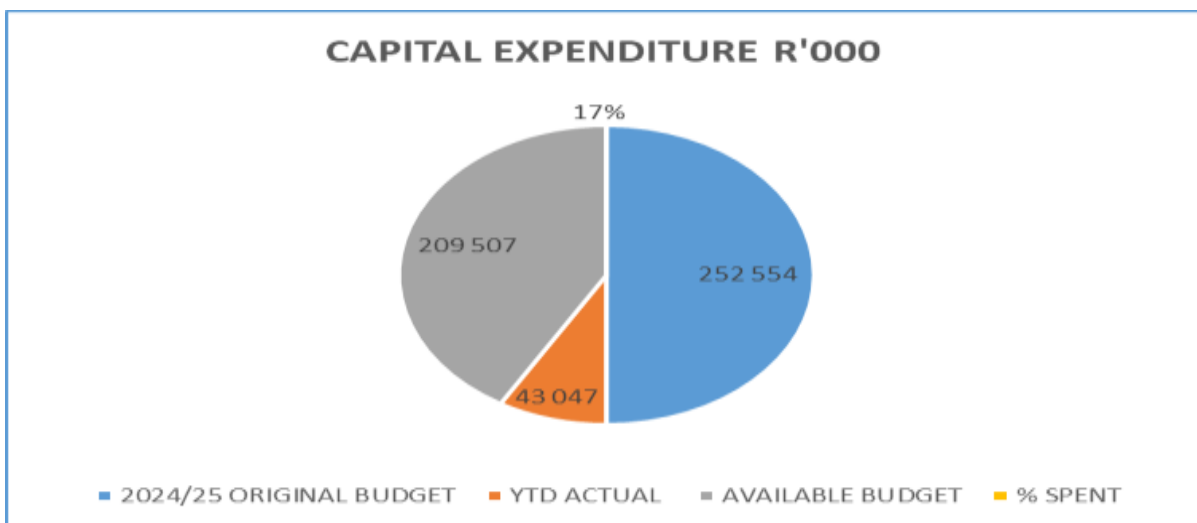
Operating expenditure has underperformed by 5% when compared to the SDBIP target of 25% by the end of the quarter. It must however be noted that underspending occurred due to implementation of cost containment measures.

It must further be noted that debt impairment have been allocated on irrecoverable debt vote, this will be rectified in October reporting month.

1.5. Capital Expenditure

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

| ACTUAL vs ORIGINAL BUDGET as at 30 SEPTEMBER 2024 | | | | |
|---|-------------------------|------------|------------------|---------|
| (R'000) | 2024/25 ORIGINAL BUDGET | YTD ACTUAL | AVAILABLE BUDGET | % SPENT |
| CAPITAL EXPENDITURE | 252 554 | 43 047 | 209 507 | 17% |



QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

The capital expenditure reported for the period under review amounts to R47 million or 17% of allocated budget of R252.5 million. The performance reflected above is VAT inclusive. It must further be noted that the year to date spending of what is reflected on the C-schedule is VAT exclusive. The capital budget is mainly funded from MIG and WSIG grants for the current financial year.

Expenditure was mainly incurred on water and roads projects.

1.6. Material Variances From SDBIP

Over performance on the revenue can be attributed to the receipt of equitable share first tranche.

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

1.7. Remedial Corrective Steps

Strict expenditure and cash flow management are to be enforced to save costs in order to improve the budget status of the municipality. SCM processes, without compromising compliance, will also be expedited to ensure that capital grants are fully spent at year end to avoid roll overs or reverting funds to Treasury. In-year monitoring reports will be utilised as an early warning system and corrective measures be taken to curb non-compliance.

Section 2 - In-Year Budget Statement Tables

If a municipality does not have any municipalities, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) 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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

- (ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)
- (iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance (revenue and expenditure)
- (v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (vi) Table C6 Consolidated Monthly Budget Statement- Financial Position
- (vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

Supporting information and explanations of trends and anomalies must be presented for each table where such presentation will assist with the information contained in the tables.

2.1 Table C1: Monthly Budget Statements Summary

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M03 September

| Description | Budget Year 2024/25 | | | | | | | | |
|--|---------------------|------------------|------------------|------------------|----------------|-----------------|------------------|----------------|--------------------|
| | 2023/24 | 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 | 13,901 | 41,734 | 36,171 | 5,562 | 15% | 144,686 |
| Service charges | 207,969 | 213,534 | 213,534 | 17,792 | 50,496 | 53,384 | (2,887) | -5% | 213,534 |
| Investment revenue | 13,500 | 12,500 | 12,500 | 1,323 | 5,335 | 3,125 | 2,210 | 71% | 12,500 |
| Transfers and subsidies - Operational | 584,689 | 611,662 | 611,662 | 2,356 | 252,385 | 152,915 | 99,469 | 0 | 611,662 |
| Other own revenue | 94,143 | 78,693 | 78,693 | 7,827 | 23,815 | 19,673 | 4,142 | 21% | - |
| Total Revenue (excluding capital transfers and contributions) | 1,050,573 | 1,061,075 | 1,061,075 | 43,198 | 373,765 | 265,269 | 108,497 | 41% | 1,061,075 |
| Employee costs | 322,761 | 396,070 | 396,070 | 27,768 | 79,425 | 99,018 | (19,593) | -20% | 396,070 |
| Remuneration of Councillors | 26,872 | 31,802 | 31,802 | 1,912 | 6,008 | 7,950 | (1,942) | -24% | 31,802 |
| Depreciation and amortisation | 121,308 | 162,638 | 162,638 | 14,520 | 43,393 | 40,660 | 2,733 | 7% | 162,638 |
| Interest | 6,434 | 2,252 | 2,252 | - | - | 563 | (563) | -100% | 2,252 |
| Inventory consumed and bulk purchases | 210,589 | 239,755 | 239,755 | 4,526 | 14,786 | 59,939 | (45,153) | -75% | 239,755 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Other expenditure | 542,463 | 513,684 | 513,684 | 99,453 | 128,721 | 128,421 | 300 | 0% | 513,684 |
| Total Expenditure | 1,230,428 | 1,346,201 | 1,346,201 | 148,180 | 272,333 | 336,551 | (64,218) | -19% | 1,346,201 |
| Surplus/(Deficit) | (179,855) | (285,127) | (285,127) | (104,981) | 101,432 | (71,282) | 172,715 | -242% | (285,127) |
| Transfers and subsidies - capital (monetary) | 232,306 | 247,504 | 247,504 | 42,925 | 42,925 | 61,876 | ## | -31% | 247,504 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | -1635% | (37,623) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | -1635% | (37,623) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 26,404 | 252,554 | 252,554 | 23,087 | 37,448 | 63,139 | (25,690) | -41% | 252,554 |
| Capital transfers recognised | 24,725 | 247,504 | 247,504 | 22,964 | 37,326 | 61,876 | (24,550) | -40% | 247,504 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1,679 | 5,050 | 5,050 | 122 | 122 | 1,263 | (1,140) | -90% | 5,050 |
| Total sources of capital funds | 26,404 | 252,554 | 252,554 | 23,087 | 37,448 | 63,139 | (25,690) | -41% | 252,554 |
| Financial position | | | | | | | | | |
| Total current assets | 2,468,003 | 279,341 | 279,341 | - | 546,785 | - | - | - | 279,341 |
| Total non current assets | 3,263,067 | 3,849,191 | 3,849,191 | - | 3,257,123 | - | - | - | 3,849,191 |
| Total current liabilities | 412,248 | 223,573 | 223,573 | - | 388,651 | - | - | - | 223,573 |
| Total non current liabilities | 60,409 | 62,505 | 62,505 | - | 60,409 | - | - | - | 62,505 |
| Community wealth/Equity | 3,275,387 | 3,940,176 | 3,940,176 | - | 3,354,848 | - | - | - | 3,940,176 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 1,497,515 | 72,838 | 72,838 | 17,833 | 315,416 | 18,209 | (297,207) | -1632% | 72,838 |
| Net cash from (used) investing | (24,476) | (252,554) | (252,554) | (23,087) | (37,448) | (63,139) | (25,690) | 41% | (252,554) |
| Net cash from (used) financing | (5,330) | (14,372) | (14,372) | - | (33) | (3,593) | (3,560) | 99% | (14,372) |
| Cash/cash equivalents at the month/year end | 1,428,854 | (211,025) | (211,025) | 321,522 | 321,522 | (65,459) | (386,981) | 591% | (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 | 91,015 | 40,408 | 37,644 | 36,138 | 34,298 | 34,824 | 183,077 | ##### | 1,512,535 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 866 | 21 | - | 14,970 | - | - | - | - | 15,857 |

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.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 820,436 | 568,055 | 568,055 | 23,693 | 321,338 | 142,014 | 179,324 | 126% | 568,055 |
| Executive and council | | 1,577 | 23,856 | 23,856 | 343 | 343 | 5,964 | (5,621) | -94% | 23,856 |
| Finance and administration | | 818,860 | 544,199 | 544,199 | 23,350 | 320,995 | 136,050 | 184,945 | 136% | 544,199 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 15,253 | 13,954 | 13,954 | 242 | 445 | 3,488 | (3,044) | -87% | 13,954 |
| Community and social services | | 10,365 | 1,254 | 1,254 | 157 | 162 | 314 | (152) | -48% | 1,254 |
| Sport and recreation | | 1 | 9,400 | 9,400 | 2 | 2 | 2,350 | (2,348) | -100% | 9,400 |
| Public safety | | 4,887 | 3,300 | 3,300 | 83 | 280 | 825 | (545) | -66% | 3,300 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 54,298 | 58,374 | 58,374 | 13,151 | 13,166 | 14,594 | (1,427) | -10% | 58,374 |
| Planning and development | | 5,664 | 7,099 | 7,099 | 1,471 | 1,486 | 1,775 | (288) | -16% | 7,099 |
| Road transport | | 48,635 | 51,275 | 51,275 | 11,680 | 11,680 | 12,819 | (1,139) | -9% | 51,275 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 392,892 | 668,196 | 668,196 | 49,037 | 81,742 | 167,049 | (85,307) | -51% | 668,196 |
| Energy sources | | 5,690 | 5,000 | 5,000 | - | - | 1,250 | (1,250) | -100% | 5,000 |
| Water management | | 369,552 | 526,825 | 526,825 | 47,555 | 77,322 | 131,706 | (54,384) | -41% | 526,825 |
| Waste water management | | 4,786 | 30,716 | 30,716 | 372 | 1,092 | 7,679 | (6,588) | -86% | 30,716 |
| Waste management | | 12,864 | 105,654 | 105,654 | 1,110 | 3,328 | 26,414 | (23,085) | -87% | 105,654 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1,282,879 | 1,308,579 | 1,308,579 | 86,123 | 416,690 | 327,145 | 89,546 | 27% | 1,308,579 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 457,897 | 424,533 | 424,533 | 90,041 | 134,391 | 106,133 | 28,257 | 27% | 424,533 |
| Executive and council | | 115,908 | 117,269 | 117,269 | 9,585 | 22,953 | 29,317 | (6,364) | -22% | 117,269 |
| Finance and administration | | 336,515 | 300,575 | 300,575 | 79,946 | 109,972 | 75,144 | 34,828 | 46% | 300,575 |
| Internal audit | | 5,474 | 6,689 | 6,689 | 510 | 1,465 | 1,672 | (207) | -12% | 6,689 |
| <i>Community and public safety</i> | | 119,898 | 136,383 | 136,383 | 10,972 | 27,702 | 34,096 | (6,394) | -19% | 136,383 |
| Community and social services | | 29,315 | 37,776 | 37,776 | 2,823 | 7,272 | 9,444 | (2,172) | -23% | 37,776 |
| Sport and recreation | | 52,405 | 51,519 | 51,519 | 4,181 | 11,826 | 12,880 | (1,054) | -8% | 51,519 |
| Public safety | | 38,177 | 47,088 | 47,088 | 3,968 | 8,604 | 11,772 | (3,168) | -27% | 47,088 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 63,245 | 105,492 | 105,492 | 8,460 | 23,454 | 26,373 | (2,919) | -11% | 105,492 |
| Planning and development | | 25,178 | 53,139 | 53,139 | 2,164 | 5,849 | 13,285 | (7,436) | -56% | 53,139 |
| Road transport | | 38,067 | 52,353 | 52,353 | 6,296 | 17,605 | 13,088 | 4,517 | 35% | 52,353 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 586,154 | 676,326 | 676,326 | 38,434 | 85,995 | 169,082 | (83,087) | -49% | 676,326 |
| Energy sources | | 52,928 | 56,697 | 56,697 | 4,168 | 14,656 | 14,174 | 482 | 3% | 56,697 |
| Water management | | 448,068 | 494,039 | 494,039 | 27,155 | 56,766 | 123,510 | (66,744) | -54% | 494,039 |
| Waste water management | | 28,747 | 40,918 | 40,918 | 1,411 | 3,901 | 10,230 | (6,329) | -62% | 40,918 |
| Waste management | | 56,411 | 84,671 | 84,671 | 5,700 | 10,673 | 21,168 | (10,495) | -50% | 84,671 |
| <i>Other</i> | | 3,235 | 3,468 | 3,468 | 274 | 791 | 867 | (76) | -9% | 3,468 |
| Total Expenditure - Functional | 3 | 1,230,428 | 1,346,201 | 1,346,201 | 148,180 | 272,333 | 336,551 | (64,218) | -19% | 1,346,201 |
| Surplus/ (Deficit) for the year | | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | -16.34657 | (37,623) |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|----------|------------------|---------------------|------------------|-----------------|----------------|----------------|-----------------|-----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 01 - Municipal Council | 1 | 1,577 | 23,856 | 23,856 | 343 | 343 | 5,964 | (5,621) | -94.2% | 23,856 |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Budget And Treasury Office | | 818,217 | 543,699 | 543,699 | 23,350 | 320,952 | 135,925 | 185,027 | 136.1% | 543,699 |
| Vote 04 - Corporate Services | | 643 | 500 | 500 | - | 43 | 125 | (82) | -65.6% | 500 |
| Vote 05 - Community Services | | 28,117 | 119,608 | 119,608 | 1,352 | 3,773 | 29,902 | (26,129) | -87.4% | 119,608 |
| Vote 06 - Planning & Development | | 264 | 120 | 120 | 5 | 20 | 30 | (10) | -34.3% | 120 |
| Vote 07 - Infrastructure & Technical Services | | 434,062 | 620,796 | 620,796 | 61,074 | 91,560 | 155,199 | (63,639) | -41.0% | 620,796 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1,282,879 | 1,308,579 | 1,308,579 | 86,123 | 416,690 | 327,145 | 89,546 | 27.4% | 1,308,579 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 01 - Municipal Council | 1 | 92,542 | 98,023 | 98,023 | 8,094 | 20,511 | 24,506 | (3,994) | -16.3% | 98,023 |
| Vote 02 - Office Of The Accounting Officer | | 34,109 | 32,182 | 32,182 | 2,525 | 5,321 | 8,046 | (2,725) | -33.9% | 32,182 |
| Vote 03 - Budget And Treasury Office | | 226,212 | 143,641 | 143,641 | 67,856 | 79,480 | 35,910 | 43,570 | 121.3% | 143,641 |
| Vote 04 - Corporate Services | | 84,751 | 114,618 | 114,618 | 8,864 | 21,308 | 28,655 | (7,346) | -25.6% | 114,618 |
| Vote 05 - Community Services | | 187,747 | 232,803 | 232,803 | 18,711 | 44,564 | 58,201 | (13,636) | -23.4% | 232,803 |
| Vote 06 - Planning & Development | | 25,335 | 47,688 | 47,688 | 2,224 | 5,930 | 11,922 | (5,992) | -50.3% | 47,688 |
| Vote 07 - Infrastructure & Technical Services | | 579,733 | 677,247 | 677,247 | 39,905 | 95,219 | 169,312 | (74,093) | -43.8% | 677,247 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1,230,428 | 1,346,201 | 1,346,201 | 148,180 | 272,333 | 336,551 | (64,218) | -19.1% | 1,346,201 |
| Surplus/ (Deficit) for the year | 2 | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | -1634.7% | (37,623) |

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

2.4. Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| 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 | 16,310 | 46,077 | 49,311 | (3,234) | -7% | 197,242 |
| Service charges - Waste Water Management | | 4,786 | 5,103 | 5,103 | 372 | 1,092 | 1,276 | (184) | -14% | 5,103 |
| Service charges - Waste management | | 12,864 | 11,189 | 11,189 | 1,110 | 3,328 | 2,797 | 531 | 19% | 11,189 |
| Sale of Goods and Rendering of Services | | 793 | 547 | 547 | 178 | 228 | 137 | 91 | 67% | 547 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 49,267 | 41,304 | 41,304 | 4,752 | 14,065 | 10,326 | 3,739 | 36% | 41,304 |
| Interest from Current and Non Current Assets | | 13,500 | 12,500 | 12,500 | 1,323 | 5,335 | 3,125 | 2,210 | 71% | 12,500 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 99 | 118 | 118 | 2 | 2 | 29 | (27) | -92% | 118 |
| Licence and permits | | 3,128 | 1,500 | 1,500 | 83 | 280 | 375 | (95) | -25% | 1,500 |
| Operational Revenue | | 2,058 | 1,925 | 1,925 | 52 | 216 | 481 | (265) | -55% | 1,925 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 150,272 | 144,686 | 144,686 | 13,901 | 41,734 | 36,171 | 5,562 | 15% | 144,686 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1,759 | 1,800 | 1,800 | - | - | 450 | (450) | -100% | 1,800 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 584,689 | 611,662 | 611,662 | 2,356 | 252,385 | 152,915 | 99,469 | 65% | 611,662 |
| Interest | | 35,103 | 31,498 | 31,498 | 2,760 | 9,023 | 7,875 | 1,148 | 15% | 31,498 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 1,928 | - | - | - | - | - | - | - | - |
| Other Gains | | 8 | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 1,050,573 | 1,061,075 | 1,061,075 | 43,198 | 373,765 | 265,269 | 108,497 | 41% | 1,061,075 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 322,761 | 396,070 | 396,070 | 27,768 | 79,425 | 99,018 | (19,593) | -20% | 396,070 |
| Remuneration of councillors | | 26,872 | 31,802 | 31,802 | 1,912 | 6,008 | 7,950 | (1,942) | -24% | 31,802 |
| Bulk purchases - electricity | | 41,906 | 42,000 | 42,000 | 3,464 | 12,568 | 10,500 | 2,068 | 20% | 42,000 |
| Inventory consumed | | 168,683 | 197,755 | 197,755 | 1,061 | 2,217 | 49,439 | (47,221) | -96% | 197,755 |
| Debt impairment | | 302,703 | 194,642 | 194,642 | - | - | 48,660 | (48,660) | -100% | 194,642 |
| Depreciation and amortisation | | 121,308 | 162,638 | 162,638 | 14,520 | 43,393 | 40,660 | 2,733 | 7% | 162,638 |
| Interest | | 6,434 | 2,252 | 2,252 | - | - | 563 | (563) | -100% | 2,252 |
| Contracted services | | 145,069 | 205,880 | 205,880 | 19,313 | 37,709 | 51,470 | (13,761) | -27% | 205,880 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | | 8,010 | - | - | 69,581 | 69,653 | - | 69,653 | #DIV/0! | - |
| Operational costs | | 81,826 | 113,163 | 113,163 | 10,559 | 21,359 | 28,291 | (6,932) | -25% | 113,163 |
| Losses on Disposal of Assets | | 4,852 | - | - | - | - | - | - | - | - |
| Other Losses | | 3 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 1,230,428 | 1,346,201 | 1,346,201 | 148,180 | 272,333 | 336,551 | (64,218) | -19% | 1,346,201 |
| Surplus/(Deficit) | | (179,855) | (285,127) | (285,127) | (104,981) | 101,432 | (71,282) | 172,715 | (0) | (285,127) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - |
| | | 232,306 | 247,504 | 247,504 | 42,925 | 42,925 | 61,876 | (18,951) | (0) | 247,504 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | (0) | (37,623) |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | (0) | (37,623) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | (0) | (37,623) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 52,451 | (37,623) | (37,623) | (62,056) | 144,357 | (9,406) | 153,764 | (0) | (37,623) |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Revenue

- 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 R373.7 million or 35% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 32% and 68% respectively. The municipality depends on government grants to fund its operations.
- d) Total own revenue generated for the reporting period amount to R121.3 million. Own revenue is mainly derived from property rates and service charges which contributed R92.2 million or 76% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R23 million or 19% of the own revenue generated as at 30 September 2024. 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 stat

Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R272.3 million, translating to 20% against the operating expenditure budget.
- (b) Operating expenditure has underperformed by 5% when compared to the SDBIP target of 25% by the end of the quarter. It must however be noted that underspending occurred due to implementation of cost containment measures.
- (c) It must be noted that debt impairment have been allocated on irrecoverable debt vote, this will be rectified in October reporting month.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

2.5. Table C5: Capital Expenditure by Vote

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

| 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 | - | - | 625 | (625) | -100% | 2,500 |
| Vote 04 - Corporate Services | | 187 | 2,550 | 2,550 | 122 | 122 | 638 | (515) | -81% | 2,550 |
| Vote 05 - Community Services | | 497 | 11,364 | 11,364 | - | - | 2,841 | (2,841) | -100% | 11,364 |
| Vote 06 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Infrastructure & Technical Services | | 25,720 | 236,140 | 236,140 | 22,964 | 37,326 | 59,035 | (21,709) | -37% | 236,140 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 26,404 | 252,554 | 252,554 | 23,087 | 37,448 | 63,139 | (25,690) | -41% | 252,554 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 01 - Municipal Council | | - | - | - | - | - | - | - | - | - |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Budget And Treasury Office | | - | - | - | - | - | - | - | - | - |
| Vote 04 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 05 - Community Services | | - | - | - | - | - | - | - | - | - |
| Vote 06 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Infrastructure & Technical Services | | - | - | - | - | - | - | - | - | - |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | | 26,404 | 252,554 | 252,554 | 23,087 | 37,448 | 63,139 | (25,690) | -41% | 252,554 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 187 | 5,050 | 5,050 | 122 | 122 | 1,263 | (1,140) | -90% | 5,050 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 187 | 5,050 | 5,050 | 122 | 122 | 1,263 | (1,140) | -90% | 5,050 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 1,493 | 9,400 | 9,400 | - | - | 2,350 | (2,350) | -100% | 9,400 |
| Community and social services | | 1,438 | 9,400 | 9,400 | - | - | 2,350 | (2,350) | -100% | 9,400 |
| Sport and recreation | | 55 | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 246 | 51,275 | 51,275 | 5,804 | 10,156 | 12,819 | (2,662) | -21% | 51,275 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 246 | 51,275 | 51,275 | 5,804 | 10,156 | 12,819 | (2,662) | -21% | 51,275 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 24,478 | 186,829 | 186,829 | 17,160 | 27,170 | 46,707 | (19,537) | -42% | 186,829 |
| Energy sources | | - | 5,000 | 5,000 | - | - | 1,250 | (1,250) | -100% | 5,000 |
| Water management | | 25,474 | 167,865 | 167,865 | 15,000 | 24,418 | 41,966 | (17,548) | -42% | 167,865 |
| Waste water management | | - | 12,000 | 12,000 | 2,161 | 2,752 | 3,000 | (248) | -8% | 12,000 |
| Waste management | | (996) | 1,964 | 1,964 | - | - | 491 | (491) | -100% | 1,964 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 26,404 | 252,554 | 252,554 | 23,087 | 37,448 | 63,139 | (25,690) | -41% | 252,554 |
| Funded by: | | | | | | | | | | |
| National Government | | 24,725 | 247,504 | 247,504 | 22,964 | 37,326 | 61,876 | (24,550) | -40% | 247,504 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 24,725 | 247,504 | 247,504 | 22,964 | 37,326 | 61,876 | (24,550) | -40% | 247,504 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 1,679 | 5,050 | 5,050 | 122 | 122 | 1,263 | (1,140) | -90% | 5,050 |
| Total Capital Funding | | 26,404 | 252,554 | 252,554 | 23,087 | 37,448 | 63,139 | (25,690) | -41% | 252,554 |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th
SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

Capital budget for 2024/2025 financial year amount to R252.5 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at September 2024 amount to R37.4 million, VAT exclusive. (VAT inclusive amount – R43 million). Capital spending to date accounts for 17% against the appropriated budget.

Spending for the reporting period was mainly incurred on water and roads.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

2.6. Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M03 September

| 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 | | 2,091,509 | 38,450 | 38,450 | 140,457 | 38,450 |
| Trade and other receivables from exchange transactions | | 102,865 | 82,503 | 82,503 | 160,508 | 82,503 |
| Receivables from non-exchange transactions | | 80,918 | 112,848 | 112,848 | 58,047 | 112,848 |
| Current portion of non-current receivables | | | | | | |
| Inventory | | 21,471 | 17,370 | 17,370 | 21,672 | 17,370 |
| VAT | | 146,887 | 26,122 | 26,122 | 140,853 | 26,122 |
| Other current assets | | 24,353 | 2,049 | 2,049 | 25,248 | 2,049 |
| Total current assets | | 2,468,003 | 279,341 | 279,341 | 546,785 | 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 | 3,680,870 | 3,092,551 | 3,680,870 |
| Biological assets | | | | | | |
| Living and non-living resources | | | | | | |
| Heritage assets | | 14 | 14 | 14 | 14 | 14 |
| Intangible assets | | 12,478 | 15,354 | 15,354 | 12,260 | 15,354 |
| Trade and other receivables from exchange transactions | | | | | | |
| Non-current receivables from non-exchange transactions | | - | - | - | - | - |
| Other non-current assets | | | | | | |
| Total non current assets | | 3,263,067 | 3,849,191 | 3,849,191 | 3,257,123 | 3,849,191 |
| TOTAL ASSETS | | 5,731,070 | 4,128,532 | 4,128,532 | 3,803,908 | 4,128,532 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | 3,605 | 14,372 | 14,372 | 3,572 | 14,372 |
| Consumer deposits | | 755 | 600 | 600 | 756 | 600 |
| Trade and other payables from exchange transactions | | 215,217 | 204,741 | 204,741 | 140,266 | 204,741 |
| Trade and other payables from non-exchange transactions | | 3,305 | - | - | 49,884 | - |
| Provision | | 58,317 | 3,861 | 3,861 | 56,819 | 3,861 |
| VAT | | 131,049 | - | - | 137,354 | - |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 412,248 | 223,573 | 223,573 | 388,651 | 223,573 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 22,945 | 20,868 | 20,868 | 22,945 | 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 | 60,409 | 62,505 |
| TOTAL LIABILITIES | | 472,657 | 286,079 | 286,079 | 449,060 | 286,079 |
| NET ASSETS | 2 | 5,258,413 | 3,842,453 | 3,842,453 | 3,354,848 | 3,842,453 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 3,275,387 | 3,940,176 | 3,940,176 | 3,354,848 | 3,940,176 |
| Reserves and funds | | - | - | - | - | - |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 3,275,387 | 3,940,176 | 3,940,176 | 3,354,848 | 3,940,176 |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

The municipality closed the month with a favourable cash balance for the reporting period.

2.7. Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M03 September

| 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 | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 79,087 | 75,237 | 75,237 | 4,049 | 11,292 | 18,809 | (7,517) | -40% | 75,237 |
| Service charges | | 93,693 | 88,506 | 88,506 | 1,473 | 4,056 | 22,126 | (18,070) | -82% | 88,506 |
| Other revenue | | 425,826 | 4,810 | 4,810 | 99,239 | (207,736) | 1,203 | (208,938) | -17375% | 4,810 |
| Transfers and Subsidies - Operational | | 577,266 | 611,662 | 611,662 | 1,000 | 253,369 | 152,915 | 100,454 | 66% | 611,662 |
| Transfers and Subsidies - Capital | | 232,508 | 247,504 | 247,504 | - | 88,520 | 61,876 | 26,644 | 43% | 247,504 |
| Interest | | 13,045 | 34,341 | 34,341 | 1,481 | 7,744 | 8,585 | (841) | -10% | 34,341 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | 76,091 | (989,222) | (989,222) | (89,410) | 158,171 | (247,305) | (405,476) | 164% | (989,222) |
| Interest | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 1,497,515 | 72,838 | 72,838 | 17,833 | 315,416 | 18,209 | (297,207) | -1632% | 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) | (23,087) | (37,448) | (63,139) | (25,690) | 41% | (252,554) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (24,476) | (252,554) | (252,554) | (23,087) | (37,448) | (63,139) | (25,690) | 41% | (252,554) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | (84) | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (5,246) | (14,372) | (14,372) | - | (33) | (3,593) | (3,560) | 99% | (14,372) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (5,330) | (14,372) | (14,372) | - | (33) | (3,593) | (3,560) | 99% | (14,372) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | |
| Cash/cash equivalents at beginning: | | (38,855) | (16,937) | (16,937) | 326,776 | 43,587 | (16,937) | | | 43,587 |
| Cash/cash equivalents at month/year end: | | 1,428,854 | (211,025) | (211,025) | 321,522 | 321,522 | (65,459) | | | (150,501) |

The cash flow statement reflects receipts and payments for the reporting period.

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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th
SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

| Description of financial indicator | Basis of calculation | Ref | 2023/24 | Budget Year 2024/25 | | | |
|---|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 0.1% | 12.2% | 12.2% | 5.3% | 2.5% |
| Borrowed funding of 'own n' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 7.5% | 6.1% | 6.1% | 6.5% | 6.1% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 598.7% | 124.9% | 124.9% | 140.7% | 124.9% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 507.3% | 17.2% | 17.2% | 36.1% | 17.2% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 19.8% | 18.6% | 18.6% | 65.2% | 18.6% |
| Longstanding Debtors Recovered | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 30.7% | 37.3% | 37.3% | 21.3% | 37.3% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 5.1% | 9.1% | 9.1% | 5.8% | 9.1% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 12.2% | 15.5% | 15.5% | 3.9% | 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 | | | | | | |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Section 4 – Aged Debtors’ Analysis

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

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.Lo Council Policy |
|---|-------------|---------------------|---------------|---------------|---------------|---------------|---------------|----------------|------------------|------------------|------------------|--------------------|--|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 42,055 | 19,465 | 17,733 | 19,111 | 19,116 | 19,762 | 94,733 | 517,544 | 749,519 | 670,266 | - | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 29,894 | 11,527 | 10,674 | 7,665 | 6,212 | 6,212 | 36,666 | 279,473 | 388,321 | 336,227 | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 779 | 373 | 352 | 628 | 363 | 342 | 2,178 | 6,662 | 11,676 | 10,173 | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2,521 | 1,264 | 1,179 | 1,169 | 1,178 | 1,181 | 7,089 | 23,383 | 38,964 | 34,001 | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest on Arrear Debtor Accounts | 1810 | 15,345 | 7,667 | 7,511 | 7,436 | 7,301 | 7,199 | 41,378 | 200,916 | 294,753 | 264,230 | - | - | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 1900 | 422 | 112 | 195 | 129 | 129 | 128 | 1,034 | 27,152 | 29,301 | 28,572 | - | - | |
| Total By Income Source | 2000 | 91,015 | 40,408 | 37,644 | 36,138 | 34,298 | 34,824 | 183,077 | 1,055,130 | 1,512,535 | 1,343,468 | - | - | |
| 2023/24 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 22,281 | 9,567 | 8,393 | 6,925 | 7,025 | 6,741 | 36,671 | 177,186 | 274,789 | 234,548 | - | - | |
| Commercial | 2300 | 28,933 | 14,600 | 13,209 | 11,400 | 9,772 | 9,163 | 39,983 | 298,620 | 425,680 | 368,937 | - | - | |
| Households | 2400 | 39,631 | 16,180 | 15,901 | 17,735 | 17,422 | 18,843 | 105,693 | 575,745 | 807,151 | 735,439 | - | - | |
| Other | 2500 | 169 | 61 | 141 | 78 | 79 | 77 | 730 | 3,579 | 4,915 | 4,544 | - | - | |
| Total By Customer Group | 2600 | 91,015 | 40,408 | 37,644 | 36,138 | 34,298 | 34,824 | 183,077 | 1,055,130 | 1,512,535 | 1,343,468 | - | - | |

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 R1.512 billion. Of the total balance, 89% of the debt is older than 90 days, rendering it difficult to be collect. The debtors book has decreased by 2% when compared to the preceding month.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Total | Prior year totals for chart (same period) |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------|---------------|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | | | |
| R thousands | | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | 14,827 | - | - | - | - | - | 14,827 | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 866 | 21 | - | 143 | - | - | - | - | - | 1,030 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 866 | 21 | - | 14,970 | - | - | - | - | - | 15,857 | - |

The creditors balance for September 2024 amount to R15.8 million. Total outstanding creditors are payable to bulk water and trade creditors.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

| 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 |
|--|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|---------------|--------------------------------|--------------------------|---------------------------------|--------------------|----------------------------|---|----------------------|--------------------|
| | | Yrs/Months | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | - | - | - | - | - |
| Entities | | | | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | - | - | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | - | - | - | - | - |

| INVESTMENTS MOSES KOTANE 2024/2025 | | | | | | | |
|------------------------------------|------------------------------|----------------------|---------|-----------------------|---------------------|-----------------------|-----------------------|
| SUMMARY OF INVESTMENTS | | | | | | | |
| ACCOUNT | TYPE OF | BALANCE | BANK | DEPOSIT | INTEREST | WITHDREW | BALANCE |
| NUMBER | INVESTMENT | 01/07/2024 | CHARGES | | CAPITALIZED | | 30/09/2024 |
| 228810957(002) | CALL MKLM MAIN STANDARD BANK | 25 870.56 | 0.00 | 150 000 000.00 | 1 077 348.69 | 69 000 000.00 | 82 793 034.85 |
| 2062250801 | 12 MONTHS CEDED ESCOM | 458 112.66 | | 0.00 | 44 340.29 | | 502 452.95 |
| 228810957(004) | CALL - MIG STANDARD BANK | 1 473 300.88 | 0.00 | 68 520 000.00 | 1 092 845.73 | 32 669 298.00 | 38 416 848.61 |
| 228810957(003) | CALL WSIG GRANT | 25 304 937.91 | | 20 000 000.00 | 785 535.17 | 31 487 983.00 | 14 602 490.08 |
| 228810957(001) | CALL FLEET | 379 916.59 | 0.00 | 0.00 | 9 975.60 | 0.00 | 389 892.19 |
| BALANCE | | 27 642 138.60 | | 238 520 000.00 | 3 010 045.48 | 133 157 281.00 | 136 704 718.68 |

The investment reported as at 30 September 2024 amount to R136 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 576,015 | 610,408 | 610,408 | 2,200 | 252,229 | 152,602 | 99,627 | 65.3% | 610,408 |
| Energy Efficiency and Demand Side Management Grant | | 1,000 | - | - | - | - | - | - | - | - |
| Equitable Share | | 566,087 | 600,070 | 600,070 | - | 250,029 | 150,017 | 100,012 | 66.7% | 600,070 |
| Expanded Public Works Programme Integrated Grant | | 1,577 | 1,359 | 1,359 | 343 | 343 | 340 | 3 | 0.9% | 1,359 |
| Local Government Financial Management Grant | | 1,951 | 2,000 | 2,000 | 390 | 390 | 500 | (110) | -21.9% | 2,000 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | 3 | 5,400 | 6,979 | 6,979 | 1,467 | 1,467 | 1,745 | (278) | -15.9% | 6,979 |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 1,139 | 1,254 | 1,254 | 156 | 156 | 314 | (158) | -50.3% | 1,254 |
| Capacity Building and Other Grants | | 1,139 | 1,254 | 1,254 | 156 | 156 | 314 | (158) | -50.3% | 1,254 |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | 7,535 | - | - | - | - | - | - | - | - |
| National Library South Africa | | 7,535 | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 584,689 | 611,662 | 611,662 | 2,356 | 252,385 | 152,915 | 99,469 | 65.0% | 611,662 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 232,306 | 247,504 | 247,504 | 42,925 | 42,925 | 61,876 | (18,951) | -30.6% | 247,504 |
| Energy Efficiency and Demand Side Management Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | 162,524 | 167,504 | 167,504 | 39,761 | 39,761 | 41,876 | (2,115) | -5.1% | 167,504 |
| Water Services Infrastructure Grant | | 69,782 | 80,000 | 80,000 | 3,164 | 3,164 | 20,000 | (16,836) | -84.2% | 80,000 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Investment Unit | | - | - | - | - | - | - | - | - | - |
| National Small Business Council | | - | - | - | - | - | - | - | - | - |
| Registration of Deeds Trade Account | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 232,306 | 247,504 | 247,504 | 42,925 | 42,925 | 61,876 | (18,951) | -30.6% | 247,504 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 816,995 | 859,166 | 859,166 | 45,281 | 295,310 | 214,791 | 80,519 | 37.5% | 859,166 |

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 - R250 million
- WSIG – R20 million
- MIG – R68.5 million
- EPWP – R 340,000
- FMG – R 2 million
- Library – R1 million

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Of the total conditional grants received, the municipality has spent a total of R91.8 million or average of 40% against the received funds.

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 - M03 September

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 582,111 | 610,408 | 610,408 | 39,912 | 97,371 | 152,603 | (55,231) | -36.2% | 610,408 |
| Energy Efficiency and Demand Side Management Grant | | 1,300 | - | - | - | - | - | - | - | - |
| Equitable Share | | 571,537 | 600,070 | 600,070 | 38,832 | 95,200 | 150,018 | (54,818) | -36.5% | 600,070 |
| Expanded Public Works Programme Integrated Grant | | 1,549 | 1,359 | 1,359 | 164 | 343 | 340 | 3 | 0.9% | 1,359 |
| Local Government Financial Management Grant | | 1,940 | 2,000 | 2,000 | 330 | 372 | 500 | (128) | -25.7% | 2,000 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | 5,785 | 6,979 | 6,979 | 586 | 1,457 | 1,745 | (288) | -16.5% | 6,979 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| North West Provincial Arts and Culture Council | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 582,111 | 610,408 | 610,408 | 39,912 | 97,371 | 152,603 | (55,231) | -36.2% | 610,408 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 24,725 | 247,504 | 247,504 | 22,964 | 37,326 | 61,876 | (24,550) | -39.7% | 247,504 |
| Municipal Infrastructure Grant | | 11,491 | 167,504 | 167,504 | 20,804 | 34,575 | 41,876 | (7,301) | -17.4% | 167,504 |
| Water Services Infrastructure Grant | | 13,233 | 80,000 | 80,000 | 2,161 | 2,752 | 20,000 | (17,248) | -86.2% | 80,000 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Investment Unit | | - | - | - | - | - | - | - | - | - |
| National Small Business Council | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 24,725 | 247,504 | 247,504 | 22,964 | 37,326 | 61,876 | (24,550) | -39.7% | 247,504 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 606,835 | 857,912 | 857,912 | 62,876 | 134,698 | 214,479 | (79,781) | -37.2% | 857,912 |

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th
SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY**

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

| Summary of Employee and Councillor remuneration | Ref | Budget Year 2024/25 | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|-------------------|-----------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 22,647 | 23,168 | 23,168 | 1,833 | 5,498 | 5,792 | (294) | -5% | 23,168 |
| Pension and UIF Contributions | | - | 3,362 | 3,362 | (201) | (402) | 841 | (1,242) | -148% | 3,362 |
| Medical Aid Contributions | | - | 311 | 311 | (71) | (141) | 78 | (219) | -282% | 311 |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 3,126 | 3,329 | 3,329 | 267 | 800 | 832 | (32) | -4% | 3,329 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 1,099 | 1,631 | 1,631 | 84 | 253 | 408 | (155) | -38% | 1,631 |
| Sub Total - Councillors | | 26,872 | 31,802 | 31,802 | 1,912 | 6,008 | 7,950 | (1,942) | -24% | 31,802 |
| % increase | 4 | | 18.3% | 18.3% | | | | | | 18.3% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 3 | 3,967 | 10,125 | 10,125 | 248 | 1,090 | 2,531 | (1,441) | -57% | 10,125 |
| Pension and UIF Contributions | | 118 | 1,016 | 1,016 | 11 | 32 | 254 | (222) | -87% | 1,016 |
| Medical Aid Contributions | | - | 101 | 101 | - | - | 25 | (25) | -100% | 101 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 118 | 725 | 725 | - | - | 181 | (181) | -100% | 725 |
| Motor Vehicle Allowance | | 403 | 1,172 | 1,172 | 45 | 135 | 293 | (158) | -54% | 1,172 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 0 | 1 | 1 | - | - | 0 | (0) | -100% | 1 |
| Sub Total - Senior Managers of Municipality | | 4,606 | 13,140 | 13,140 | 304 | 1,258 | 3,285 | (2,027) | -62% | 13,140 |
| % increase | 4 | | 185.3% | 185.3% | | | | | | 185.3% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 204,435 | 253,803 | 253,803 | 19,518 | 54,005 | 63,451 | (9,445) | -15% | 253,803 |
| Pension and UIF Contributions | | 41,465 | 51,413 | 51,413 | 3,349 | 10,047 | 12,853 | (2,806) | -22% | 51,413 |
| Medical Aid Contributions | | 16,707 | 28,843 | 28,843 | 1,436 | 4,327 | 7,211 | (2,884) | -40% | 28,843 |
| Overtime | | 20,182 | 19,075 | 19,075 | 1,360 | 3,987 | 4,769 | (782) | -16% | 19,075 |
| Performance Bonus | | 16,120 | 23,822 | 23,822 | 1,114 | 3,914 | 5,956 | (2,041) | -34% | 23,822 |
| Motor Vehicle Allowance | | 1,305 | 498 | 498 | 53 | 223 | 125 | 98 | 79% | 498 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | 763 | 724 | 724 | 69 | 200 | 181 | 19 | 11% | 724 |
| Other benefits and allowances | | 4,148 | 4,732 | 4,732 | 350 | 1,017 | 1,183 | (166) | -14% | 4,732 |
| Payments in lieu of leave | | 4,059 | - | - | - | - | - | - | - | - |
| Long service awards | | 7,720 | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | 2 | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | 1,249 | 20 | 20 | 216 | 446 | 5 | 442 | 8920% | 20 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 318,155 | 382,930 | 382,930 | 27,464 | 78,168 | 95,733 | (17,565) | -18% | 382,930 |
| % increase | 4 | | 20.4% | 20.4% | | | | | | 20.4% |
| Total Parent Municipality | | 349,633 | 427,872 | 427,872 | 29,681 | 85,434 | 106,968 | (21,535) | -20% | 427,872 |
| % increase | | | 22.4% | 22.4% | | | | | | 22.4% |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | | | | | | | | |
| | | 349,633 | 427,872 | 427,872 | 29,681 | 85,434 | 106,968 | (21,535) | -20% | 427,872 |
| % increase | 4 | | 22.4% | 22.4% | | | | | | 22.4% |
| TOTAL MANAGERS AND STAFF | | 322,761 | 396,070 | 396,070 | 27,768 | 79,425 | 99,018 | (19,593) | -20% | 396,070 |

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

Expenditure and budgeted expenditure on -

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

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

| Description | Ref | Budget Year 2024/25 | | | | | | | | | | | | 2024/25 Medium Term Revenue & Expenditure Framework | | |
|--|--------|---------------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|---|------------------------|------------------------|
| | | July Outcome | August Outcome | Sept Outcome | October Budget | Nov Budget | Dec Budget | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 5,911 | 1,332 | 4,049 | 6,270 | 6,270 | 6,270 | 6,270 | 6,270 | 6,270 | 6,270 | 13,787 | 75,237 | 76,816 | 82,237 | |
| Service charges - Electricity revenue | | | | | | | | | | | | | | | | |
| Service charges - Water revenue | 618 | 1,589 | 1,291 | 6,908 | 6,908 | 6,908 | 6,908 | 6,908 | 6,908 | 6,908 | 6,908 | 24,134 | 82,896 | 86,709 | 90,611 | |
| Service charges - Waste Water Management | 21 | 308 | 135 | 179 | 179 | 179 | 179 | 179 | 179 | 179 | 179 | 251 | 2,143 | 2,242 | 2,343 | |
| Service charges - Waste Management | 23 | 23 | 48 | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 1,061 | 3,467 | 3,626 | 3,789 | |
| Rental of facilities and equipment | | | | 2 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 37 | 118 | 123 | 129 | |
| Interest earned - external investments | 910 | 3,102 | 1,323 | 1,042 | 1,042 | 1,042 | 1,042 | 1,042 | 1,042 | 1,042 | 1,042 | (1,168) | 12,500 | 13,075 | 13,663 | |
| Interest earned - outstanding debtors | 637 | 1,614 | 158 | 1,820 | 1,820 | 1,820 | 1,820 | 1,820 | 1,820 | 1,820 | 1,820 | 4,871 | 21,841 | 22,845 | 23,874 | |
| Dividends received | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | 30 | 8 | 597 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 31 | 2,000 | 2,094 | | |
| Licences and permits | 92 | 105 | 83 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 220 | 1,500 | 1,569 | 1,640 | |
| Agency services | | | | | | | | | | | | | | | | |
| Transfers and Subsidies - Operational | | 250,029 | 2,340 | 1,000 | 50,972 | 50,972 | 50,972 | 50,972 | 50,972 | 50,972 | 50,972 | (49,482) | 611,662 | 623,364 | 620,041 | |
| Other revenue | | (319,689) | 12,479 | 98,557 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 209,051 | 1,192 | 1,245 | 3,489 | |
| Cash Receipts by Source | | (61,419) | 22,902 | 107,242 | 67,880 | 67,880 | 67,880 | 67,880 | 67,880 | 67,880 | 67,880 | 202,793 | 814,555 | 833,709 | 841,816 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 88,520 | | | 20,625 | 20,625 | 20,625 | 20,625 | 20,625 | 20,625 | 20,625 | (6,019) | 247,504 | 261,615 | 279,845 | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets) | | | | | | | | | | | | | | | | |
| Short term loans | | | | | | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | | | | | | | | | | | | | | | |
| 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 | 88,505 | 88,505 | 88,505 | 88,505 | 88,505 | 88,505 | 88,505 | 196,774 | 1,062,059 | 1,095,324 | 1,121,661 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 150 | (3,979) | 4,590 | 33,006 | 33,006 | 33,006 | 33,006 | 33,006 | 33,006 | 33,006 | 131,262 | 396,070 | 412,778 | 431,434 | |
| Remuneration of councillors | (79) | (1) | 899 | 2,650 | 2,650 | 2,650 | 2,650 | 2,650 | 2,650 | 2,650 | 2,650 | 9,781 | 31,802 | 33,269 | 34,786 | |
| Interest | | | | | | | | | | | | | | | | |
| Bulk purchases - Electricity | 384 | | | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 13,616 | 42,000 | 43,932 | 45,909 | |
| Acquisitions - water & other inventory | 31,034 | | 20,948 | 14,442 | 14,442 | 14,442 | 14,442 | 14,442 | 14,442 | 14,442 | 14,442 | 5,785 | 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 | 28,837 | 28,837 | 28,837 | 28,837 | 28,837 | 28,837 | 28,837 | 331,155 | 346,050 | 358,847 | 365,794 | |
| Cash Payments by Type | | (266,753) | 16,465 | 88,430 | 82,435 | 82,435 | 82,435 | 82,435 | 82,435 | 82,435 | 82,435 | 491,599 | 989,222 | 1,030,097 | 1,067,352 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 8,901 | 5,461 | 23,087 | 21,046 | 21,046 | 21,046 | 21,046 | 21,046 | 21,046 | 21,046 | 46,736 | 252,554 | 266,897 | 285,365 | |
| Repayment of borrowing | 16 | 16 | | 1,198 | 1,198 | 1,198 | 1,198 | 1,198 | 1,198 | 1,198 | 1,198 | 4,758 | 14,372 | 6,571 | 6,692 | |
| Other Cash Flows/Payments | | 1,960 | 748 | 980 | | | | | | | | (3,687) | | | | |
| Total Cash Payments by Type | | (255,877) | 22,691 | 112,496 | 104,679 | 104,679 | 104,679 | 104,679 | 104,679 | 104,679 | 104,679 | 539,406 | 1,256,148 | 1,303,565 | 1,359,410 | |
| NET INCREASE/(DECREASE) IN CASH HELD | | 282,978 | 211 | (5,254) | (16,174) | (16,174) | (16,174) | (16,174) | (16,174) | (16,174) | (16,174) | (342,631) | (194,088) | (208,241) | (237,749) | |
| Cash/cash equivalents at the monthly/year beginning: | | 43,587 | 326,565 | 326,776 | 321,522 | 305,348 | 289,174 | 273,000 | 256,826 | 240,652 | 224,478 | 208,304 | 192,130 | 43,587 | (150,501) | |
| Cash/cash equivalents at the monthly/year end: | | 326,565 | 326,776 | 321,522 | 305,348 | 289,174 | 273,000 | 256,826 | 240,652 | 224,478 | 208,304 | 192,130 | (150,501) | (358,742) | (596,491) | |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

9.2 Supporting Table SC1

| NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M03 September 2024 | | | | |
|---|--|--------------|--|---|
| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| | R thousands | | | |
| 1 | Revenue | | | |
| | Interest on investment R5.3 million | 71% | Over collection on interest from banks | Budget will be increased, should the trend continues |
| | Transfers and subsidies (R252 million) | 65% | Transfer of equitable shares | Corrections will be done during adj. budget - align with payment schedule |
| 2 | Expenditure By Type | | | |
| | Irrecoverable debt | 69.6 million | Mallocation of debt impairment | Will be corrected in October reporting month |
| 3 | Capital Expenditure | | | |
| | Variances was Not Calculated | | | |
| 4 | Financial Position | | | |
| | Variances was Not Calculated | | | |
| 5 | Cash Flow | | | |
| | Variances was Not Calculated | | | |
| 6 | Measureable performance | | | |
| | | | | |
| 7 | Municipal Entities | | | |
| | | | | |

Section 10: Capital Programme Performance

10. Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

| Month | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 9,552 | 21,046 | 21,046 | 8,901 | 8,901 | 21,046 | 12,146 | 57.7% | 4% |
| August | 8,926 | 21,046 | 21,046 | 5,461 | 5,461 | 42,092 | 36,631 | 87.0% | 2% |
| September | 17,796 | 21,046 | 21,046 | 23,087 | 23,087 | 63,139 | 40,052 | 63.4% | 9% |
| October | 19,802 | 21,046 | 21,046 | - | - | 84,185 | 84,185 | 100.0% | 0% |
| November | 26,539 | 21,046 | 21,046 | - | - | 105,231 | 105,231 | 100.0% | 0% |
| December | 25,813 | 21,046 | 21,046 | - | - | 126,277 | 126,277 | 100.0% | 0% |
| January | 11,579 | 21,046 | 21,046 | - | - | 147,323 | 147,323 | 100.0% | 0% |
| February | 5,083 | 21,046 | 21,046 | - | - | 168,369 | 168,369 | 100.0% | 0% |
| March | 26,789 | 21,046 | 21,046 | - | - | 189,416 | 189,416 | 100.0% | 0% |
| April | 17,097 | 21,046 | 21,046 | - | - | 210,462 | 210,462 | 100.0% | - |
| May | 13,801 | 21,046 | 21,046 | - | - | 231,508 | 231,508 | 100.0% | - |
| June | 13,766 | 21,046 | 21,046 | - | - | 252,554 | 252,554 | 100.0% | - |
| Total Capital expenditure | 196,542 | 252,554 | 252,554 | 37,448 | | | | | |

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

(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 - M03 September

| 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 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 24,478 | 172,020 | 172,020 | 16,922 | 28,636 | 43,005 | 14,369 | 33.4% | 172,020 |
| Storm water Infrastructure | | - | 11,191 | 11,191 | 1,503 | 3,208 | 2,798 | (410) | -14.6% | 11,191 |
| <i>Drainage Collection</i> | | - | 11,191 | 11,191 | 1,503 | 3,208 | 2,798 | (410) | -14.6% | 11,191 |
| Electrical Infrastructure | | - | 5,000 | 5,000 | - | - | 1,250 | 1,250 | 100.0% | 5,000 |
| <i>LV Networks</i> | | - | 5,000 | 5,000 | - | - | 1,250 | 1,250 | 100.0% | 5,000 |
| Water Supply Infrastructure | | 25,474 | 144,865 | 144,865 | 13,259 | 22,677 | 36,216 | 13,539 | 37.4% | 144,865 |
| <i>Water Treatment Works</i> | | - | 20,382 | 20,382 | 4,161 | 5,928 | 5,096 | (832) | -16.3% | 20,382 |
| <i>Bulk Mains</i> | | 11,074 | 7,000 | 7,000 | - | - | 1,750 | 1,750 | 100.0% | 7,000 |
| <i>Distribution</i> | | 14,400 | 115,483 | 115,483 | 9,097 | 16,749 | 28,871 | 12,122 | 42.0% | 115,483 |
| <i>Distribution Points</i> | | - | 2,000 | 2,000 | - | - | 500 | 500 | 100.0% | 2,000 |
| Sanitation Infrastructure | | - | 9,000 | 9,000 | 2,161 | 2,752 | 2,250 | (502) | -22.3% | 9,000 |
| <i>Pump Station</i> | | - | 3,000 | 3,000 | - | - | 750 | 750 | 100.0% | 3,000 |
| <i>Reticulation</i> | | - | 1,667 | 1,667 | 696 | 893 | 417 | (476) | -114.3% | 1,667 |
| <i>Waste Water Treatment Works</i> | | - | 2,667 | 2,667 | 777 | 974 | 667 | (307) | -46.0% | 2,667 |
| <i>Outfall Sewers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Toilet Facilities</i> | | - | 1,667 | 1,667 | 688 | 885 | 417 | (468) | -112.4% | 1,667 |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | (996) | 1,964 | 1,964 | - | - | 491 | 491 | 100.0% | 1,964 |
| <i>Landfill Sites</i> | | (996) | 1,964 | 1,964 | - | - | 491 | 491 | 100.0% | 1,964 |
| Furniture and Office Equipment | | 187 | 3,000 | 3,000 | - | - | 750 | 750 | 100.0% | 3,000 |
| Furniture and Office Equipment | | 187 | 3,000 | 3,000 | - | - | 750 | 750 | 100.0% | 3,000 |
| Machinery and Equipment | | 55 | 50 | 50 | - | - | 13 | 13 | 100.0% | 50 |
| Machinery and Equipment | | 55 | 50 | 50 | - | - | 13 | 13 | 100.0% | 50 |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 24,720 | 175,070 | 175,070 | 16,922 | 28,636 | 43,767 | 15,131 | 34.6% | 175,070 |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M03 September

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 23,000 | 23,000 | 1,741 | 1,741 | 5,750 | 4,009 | 69.7% | 23,000 |
| Water Supply Infrastructure | | - | 23,000 | 23,000 | 1,741 | 1,741 | 5,750 | 4,009 | 69.7% | 23,000 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | - | 23,000 | 23,000 | 1,741 | 1,741 | 5,750 | 4,009 | 69.7% | 23,000 |
| Community Assets | | 1,438 | - | - | - | - | - | - | - | - |
| Community Facilities | | 1,438 | - | - | - | - | - | - | - | - |
| Testing Stations | | 1,438 | - | - | - | - | - | - | - | - |
| Other assets | | - | 2,400 | 2,400 | - | - | 600 | 600 | 100.0% | 2,400 |
| Operational Buildings | | - | 2,400 | 2,400 | - | - | 600 | 600 | 100.0% | 2,400 |
| Training Centres | | - | 2,400 | 2,400 | - | - | 600 | 600 | 100.0% | 2,400 |
| Intangible Assets | | - | 2,000 | 2,000 | 122 | 122 | 500 | 378 | 75.6% | 2,000 |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | - | 2,000 | 2,000 | 122 | 122 | 500 | 378 | 75.6% | 2,000 |
| Computer Software and Applications | | - | 2,000 | 2,000 | 122 | 122 | 500 | 378 | 75.6% | 2,000 |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Total Capital Expenditure on renewal of existing assets | 1 | 1,438 | 27,400 | 27,400 | 1,863 | 1,863 | 6,850 | 4,987 | 72.8% | 27,400 |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

10.2.3 Supporting Table SC13c

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | 1 | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 21,125 | 74,657 | 74,657 | 8,444 | 16,900 | 18,664 | 1,764 | 9.5% | 74,657 |
| Roads Infrastructure | | 1,304 | 5,300 | 5,300 | - | - | 1,325 | 1,325 | 100.0% | 5,300 |
| Roads | | 1,169 | 5,000 | 5,000 | - | - | 1,250 | 1,250 | 100.0% | 5,000 |
| Road Structures | | | | | | | | - | | |
| Road Furniture | | 136 | 300 | 300 | - | - | 75 | 75 | 100.0% | 300 |
| Electrical Infrastructure | | 2,132 | 100 | 100 | - | - | 25 | 25 | 100.0% | 100 |
| LV Networks | | 2,132 | 100 | 100 | - | - | 25 | 25 | 100.0% | 100 |
| Capital Spares | | | | | | | | - | | |
| Water Supply Infrastructure | | 975 | 44,000 | 44,000 | 6,909 | 13,973 | 11,000 | (2,973) | -27.0% | 44,000 |
| Reservoirs | | 975 | - | - | - | - | - | - | | - |
| Pump Stations | | | | | | | | - | | |
| Water Treatment Works | | - | 44,000 | 44,000 | 6,909 | 13,973 | 11,000 | (2,973) | -27.0% | 44,000 |
| Sanitation Infrastructure | | - | 11,500 | 11,500 | - | - | 2,875 | 2,875 | 100.0% | 11,500 |
| Waste Water Treatment Works | | - | 11,500 | 11,500 | - | - | 2,875 | 2,875 | 100.0% | 11,500 |
| Solid Waste Infrastructure | | 16,714 | 13,757 | 13,757 | 1,535 | 2,927 | 3,439 | 512 | 14.9% | 13,757 |
| Landfill Sites | | 16,714 | 13,757 | 13,757 | 1,535 | 2,927 | 3,439 | 512 | 14.9% | 13,757 |
| Community Assets | | 1 | 250 | 250 | - | - | 63 | 63 | 100.0% | 250 |
| Sport and Recreation Facilities | | 1 | 250 | 250 | - | - | 63 | 63 | 100.0% | 250 |
| Indoor Facilities | | | | | | | | - | | |
| Outdoor Facilities | | 1 | 250 | 250 | - | - | 63 | 63 | 100.0% | 250 |
| Other assets | | 3,420 | 5,886 | 5,886 | 676 | 830 | 1,472 | 641 | 43.6% | 5,886 |
| Operational Buildings | | 3,420 | 5,886 | 5,886 | 676 | 830 | 1,472 | 641 | 43.6% | 5,886 |
| Municipal Offices | | 3,420 | 5,886 | 5,886 | 676 | 830 | 1,472 | 641 | 43.6% | 5,886 |
| Intangible Assets | | 4,312 | 7,500 | 7,500 | 2,547 | 3,462 | 1,875 | (1,587) | -84.7% | 7,500 |
| Servitudes | | | | | | | | - | | |
| Licences and Rights | | 4,312 | 7,500 | 7,500 | 2,547 | 3,462 | 1,875 | (1,587) | -84.7% | 7,500 |
| Computer Software and Applications | | 4,312 | 7,500 | 7,500 | 2,547 | 3,462 | 1,875 | (1,587) | -84.7% | 7,500 |
| Computer Equipment | | 22 | 50 | 50 | - | - | 13 | 13 | 100.0% | 50 |
| Computer Equipment | | 22 | 50 | 50 | - | - | 13 | 13 | 100.0% | 50 |
| Transport Assets | | 24,183 | 8,550 | 8,550 | 416 | 546 | 2,138 | 1,592 | 74.5% | 8,550 |
| Transport Assets | | 24,183 | 8,550 | 8,550 | 416 | 546 | 2,138 | 1,592 | 74.5% | 8,550 |
| 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 Repairs | 1 | 53,063 | 96,894 | 96,894 | 12,083 | 21,738 | 24,223 | 2,485 | 10.3% | 96,894 |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

| 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 | 33,293 | 30,506 | (2,788) | -9.1% | 122,023 |
| Roads Infrastructure | | 20,009 | 39,337 | 39,337 | 4,445 | 13,336 | 9,834 | (3,502) | -35.6% | 39,337 |
| Roads | | 20,009 | 39,337 | 39,337 | 4,445 | 13,336 | 9,834 | (3,502) | -35.6% | 39,337 |
| Storm water Infrastructure | | 5,226 | 5,306 | 5,306 | 449 | 1,347 | 1,326 | (20) | -1.5% | 5,306 |
| Drainage Collection | | 5,226 | 5,306 | 5,306 | 449 | 1,347 | 1,326 | (20) | -1.5% | 5,306 |
| Electrical Infrastructure | | 3,560 | 4,412 | 4,412 | 322 | 966 | 1,103 | 137 | 12.4% | 4,412 |
| Power Plants | | 3,560 | 4,412 | 4,412 | 322 | 966 | 1,103 | 137 | 12.4% | 4,412 |
| Water Supply Infrastructure | | 54,628 | 68,512 | 68,512 | 5,630 | 16,890 | 17,128 | 238 | 1.4% | 68,512 |
| Distribution | | 54,628 | 68,512 | 68,512 | 5,630 | 16,890 | 17,128 | 238 | 1.4% | 68,512 |
| Sanitation Infrastructure | | 1,989 | 3,406 | 3,406 | 193 | 578 | 851 | 274 | 32.1% | 3,406 |
| Waste Water Treatment Works | | 1,989 | 3,406 | 3,406 | 193 | 578 | 851 | 274 | 32.1% | 3,406 |
| Solid Waste Infrastructure | | 764 | 1,051 | 1,051 | 59 | 176 | 263 | 86 | 32.9% | 1,051 |
| Landfill Sites | | 764 | 1,051 | 1,051 | 59 | 176 | 263 | 86 | 32.9% | 1,051 |
| Community Assets | | 17,714 | 18,147 | 18,147 | 1,874 | 5,621 | 4,537 | (1,084) | -23.9% | 18,147 |
| Community Facilities | | 17,714 | 18,147 | 18,147 | 1,874 | 5,621 | 4,537 | (1,084) | -23.9% | 18,147 |
| Halls | | 15,146 | 16,209 | 16,209 | 1,574 | 4,721 | 4,052 | (669) | -16.5% | 16,209 |
| Centres | | 2,568 | 1,938 | 1,938 | 300 | 900 | 485 | (415) | -85.7% | 1,938 |
| Intangible Assets | | 2,597 | 6,268 | 6,268 | 170 | 340 | 1,567 | 1,227 | 78.3% | 6,268 |
| Servitudes | | | | | | | | - | | |
| Licences and Rights | | 2,597 | 6,268 | 6,268 | 170 | 340 | 1,567 | 1,227 | 78.3% | 6,268 |
| Computer Software and Applications | | 2,597 | 6,268 | 6,268 | 170 | 340 | 1,567 | 1,227 | 78.3% | 6,268 |
| Furniture and Office Equipment | | 2,504 | 5,432 | 5,432 | 233 | 698 | 1,358 | 660 | 48.6% | 5,432 |
| Furniture and Office Equipment | | 2,504 | 5,432 | 5,432 | 233 | 698 | 1,358 | 660 | 48.6% | 5,432 |
| Machinery and Equipment | | 242 | 410 | 410 | 20 | 61 | 103 | 42 | 40.8% | 410 |
| Machinery and Equipment | | 242 | 410 | 410 | 20 | 61 | 103 | 42 | 40.8% | 410 |
| Transport Assets | | 5,917 | 2,859 | 2,859 | 498 | 1,496 | 715 | (781) | -109.3% | 2,859 |
| Transport Assets | | 5,917 | 2,859 | 2,859 | 498 | 1,496 | 715 | (781) | -109.3% | 2,859 |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Total Depreciation | 1 | 121,308 | 162,638 | 162,638 | 14,520 | 43,393 | 40,660 | (2,733) | -6.7% | 162,638 |

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2024 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M03 September

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 246 | 43,084 | 43,084 | 4,301 | 6,949 | 10,771 | 3,822 | 35.5% | 43,084 |
| Roads Infrastructure | | 246 | 40,084 | 40,084 | 4,301 | 6,949 | 10,021 | 3,072 | 30.7% | 40,084 |
| Roads | | 246 | 40,084 | 40,084 | 4,301 | 6,949 | 10,021 | 3,072 | 30.7% | 40,084 |
| Sanitation Infrastructure | | - | 3,000 | 3,000 | - | - | 750 | 750 | 100.0% | 3,000 |
| Reticulation | | - | 3,000 | 3,000 | - | - | 750 | 750 | 100.0% | 3,000 |
| Community Assets | | - | 7,000 | 7,000 | - | - | 1,750 | 1,750 | 100.0% | 7,000 |
| Community Facilities | | - | 7,000 | 7,000 | - | - | 1,750 | 1,750 | 100.0% | 7,000 |
| Cemeteries/Crematoria | | - | 7,000 | 7,000 | - | - | 1,750 | 1,750 | 100.0% | 7,000 |
| 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 | 50,084 | 4,301 | 6,949 | 12,521 | 5,572 | 44.5% | 50,084 |