

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

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# **QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup> MARCH 2025 - 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 note the quarterly budget statement, performance assessment report and supporting documentation for the quarter ending 31 March 2025.
- 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 3rd Quarter of the 2024/2025 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 –

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- 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 31 March 2025, reflecting the actual performance against the allocated budget.

**1.4. Performance against the Operating Budget**

<b>ACTUAL vs ORIGINAL BUDGET as at 31 MARCH 2025</b>				
<b>(R'000)</b>	<b>2024/2025 ADJUSTMENT</b>	<b>YTD ACTUAL</b>	<b>AVAILABLE BUDGET</b>	<b>% SPENT</b>
<b>TOTAL REVENUE</b>	<b>1 080 046</b>	<b>970 489</b>	<b>109 556</b>	<b>90%</b>
<b>TOTAL EXPENDITURE</b>	<b>1 420 127</b>	<b>980 861</b>	<b>439 266</b>	<b>69%</b>
<b>CAPITAL EXPENDITURE</b>	<b>255 327</b>	<b>126 993</b>	<b>128 334</b>	<b>50%</b>

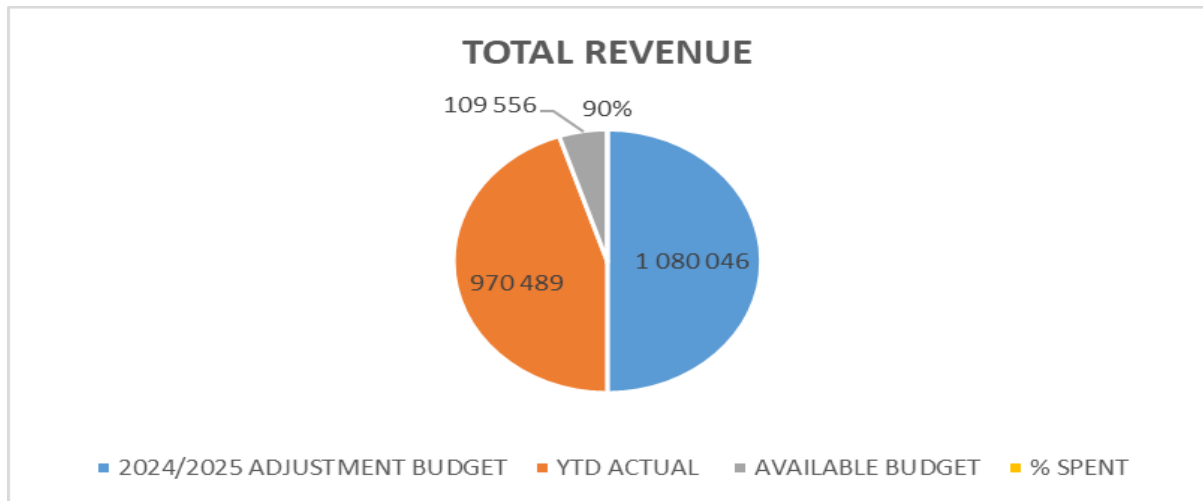
Operating revenue generated as at the reporting period amount to R970.4 million which translates to 90% when compared to the allocated budget. Year to date expenditure for the same period amounts to R980.8 million or 69% of the appropriated expenditure budget.

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### Operating Revenue

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

OPERATING REVENUE						
Revenue Sources	2024/25 Budget	2024/25 Adjustment Budget	Actual	Year to date	Available	% Spent
<b>MARCH 2025</b>						
Property Rates	144 686	144 686	25 073	125 160	19 525 491	87%
Service charges - water revenue	197 242	197 242	13 367	138 269	58 973 742	70%
Service charges - sanitation revenue	5 103	5 103	400	3 573	1 529 855	70%
Service charges - refuse revenue	11 189	13 042	1 105	9 972	3 069 868	76%
Interest earned - external investments	12 500	12 500	410	10 359	2 140 564	83%
Interest earned - outstanding debtors	72 803	89 133	8 634	69 973	19 159 889	79%
Traffic Fines	1 800	1 800	25	1 238	562 500	69%
Licence Applications	1 500	1 500	1 821	2 321	-821 281	155%
Transfers recognised - operational	611 662	612 449	150 819	607 192	5 257 306	99%
Rental of facilities and equipment	118	118		5	112 753	4%
Other revenue	2 472	2 472	603	2 427	45 511	98%
<b>TOTAL REVENUE</b>	<b>1 061 075</b>	<b>1 080 046</b>	<b>202 257</b>	<b>970 489</b>	<b>109 556 199</b>	<b>90%</b>



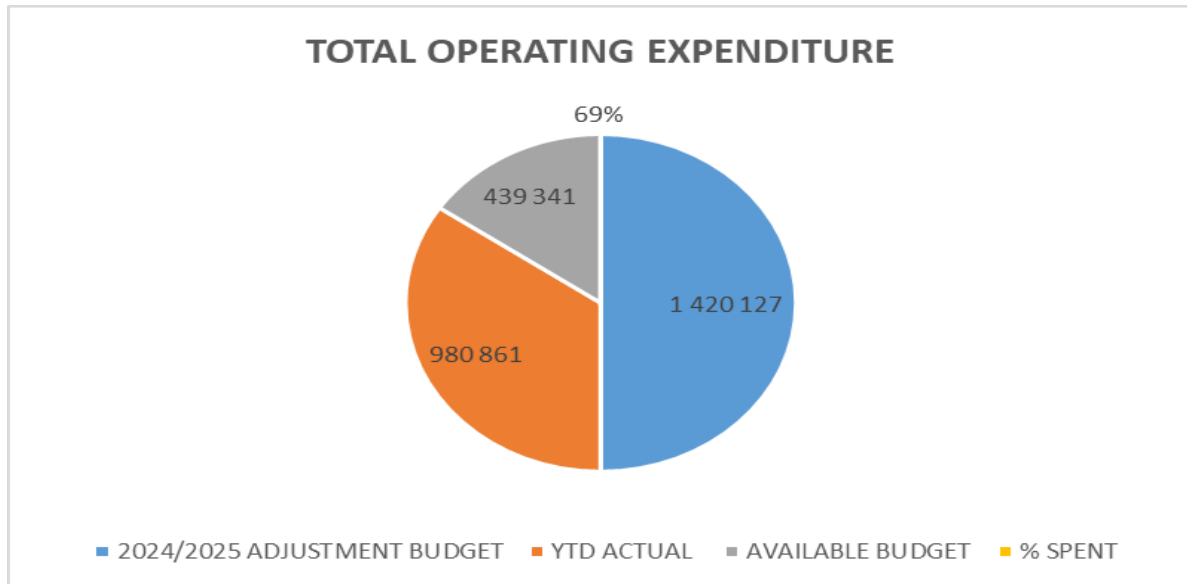
The total revenue generated as at 31 March 2025 amounts to R970.4 million or 90% against the total budget of R1,080 billion. Of the total amount generated to date, 37% relates to own revenue while operational grants constitute 63%. This indicates that the municipality relies on government grants to fund its day to day expenses. Majority of the revenue items have performed above the expected target, except for rental of facilities which only recorded 4% when compared to the anticipated revenue. This item will be reviewed during finalization of the final budget.

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**Operating Expenditure**

OPERATING EXPENDITURE						
Expenditure Item	2024/25 Budget	2024/25 Adjustment Budget	Actual	Year to date	Available	% Spent
<b>MARCH 2025</b>						
Employee Related Cost and Allowance of Councillors	427 872	427 872	23 126	248 995	178 877	58%
Contracted Services	205 880	205 530	9 460	138 064	67 465	67%
Operational Cost	110 513	109 731	8 185	61 471	48 260	56%
Inventory	197 755	197 755	36 633	110 263	87 492	56%
Bulk Purchases Electricity	42 000	42 000	(393)	25 932	16 068	62%
Interest on External Loans	2 252	2 252	7	1 694	558	75%
Operating Leases	2 650	3 850	1 095	2 139	1 711	56%
Debt Impairment	194 642	268 499	180 919	304 355	(35 855)	113%
Irrecoverable Debts written off			(95 228)	(38 254)	38 254	
Depreciation	162 638	162 638	10 207	126 202	36 436	78%
<b>Depreciation</b>	<b>1 346 201</b>	<b>1 420 127</b>	<b>174 010</b>	<b>980 861</b>	<b>439 266</b>	<b>69%</b>

Total operating expenditure incurred as at 31<sup>st</sup> March 2025 amounted to R980.8 which equates 69% of the total budget of R1.4 billion.

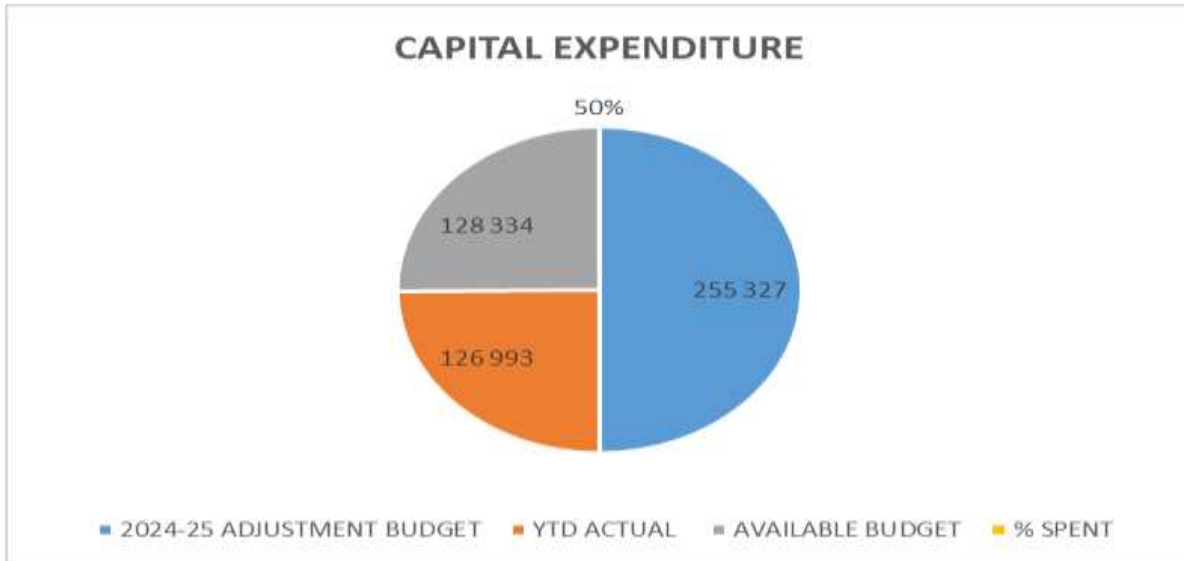


**1.5. Capital Expenditure**

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

ACTUAL vs ORIGINAL BUDGET as at 31 MARCH 2025				
(R'000)	2024-25 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
<b>CAPITAL EXPENDITURE</b>	<b>255 327</b>	<b>126 993</b>	<b>128 334</b>	<b>50%</b>

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The capital expenditure reported for the period under review amounts to R126.9 million or 50% of allocated budget of R255.3 million. The performance reflected above is VAT inclusive. It must further be noted that the year to date spending reflected on the C-schedule is VAT exclusive. The capital budget is mainly funded from MIG and WSIG grants for the current financial year. Own funded assets are only procured based on the availability of funds.

It must further be noted that the adjustments were made on the revised DoRA that must be incorporated in the budget before the end of the year. EPWP, MIG and WSIG grants have to be adjusted accordingly.

**1.6. Material Variances From SDBIP**

Overperformance on operating revenue resulted from the receipt of the final tranche of equitable shares. Under performance on the operating expenditure occurred as a result of implementation of cost containment measures. There is noticeable underspending on capital budget which might have an impact on the allocated funds.

**1.7. Remedial Corrective Steps**

Strict expenditure and cash flow management will 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)

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(c) Tale C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)

(d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)

(e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement Cash Flow

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

(a) The tables mentioned above, and

(b) The tables in the Second Attachment to this Schedule, namely-

(i) Table C1 Consolidated Monthly Budget Statement Summary

(ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)

(iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)

(iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance (revenue and expenditure)

(v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

(vi) Table C6 Consolidated Monthly Budget Statement- Financial Position

(vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

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

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## 2.1 Table C1: Monthly Budget Statements Summary

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

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M09 March

Description	2023/24				Budget Year 2024/25				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	150,272	144,686	144,686	25,073	125,160	108,514	16,646	15%	144,686
Service charges	207,969	213,534	215,388	14,871	151,814	161,077	(9,263)	-6%	215,388
Investment revenue	13,500	12,500	12,500	410	10,359	9,375	984	11%	12,500
Transfers and subsidies - Operational	584,689	611,662	612,449	150,819	607,192	459,140	148,052	0	612,449
Other own revenue	94,143	78,693	95,023	11,083	75,963	67,184	8,779	13%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,050,573</b>	<b>1,061,075</b>	<b>1,080,046</b>	<b>202,257</b>	<b>970,489</b>	<b>805,291</b>	<b>165,198</b>	<b>21%</b>	<b>1,080,046</b>
Employee costs	322,761	396,070	395,850	21,228	230,393	296,966	(66,573)	-22%	395,850
Remuneration of Councillors	26,872	31,802	31,802	1,898	18,602	23,851	(5,250)	-22%	31,802
Depreciation and amortisation	121,308	162,638	162,638	10,207	126,202	121,979	4,223	3%	162,638
Interest	6,434	2,252	2,252	7	1,694	1,689	5	0%	2,252
Inventory consumed and bulk purchases	210,602	239,755	239,755	36,240	136,196	179,816	(43,621)	-24%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	587,830	104,431	467,774	422,314	45,460	11%	587,830
<b>Total Expenditure</b>	<b>1,230,440</b>	<b>1,346,201</b>	<b>1,420,127</b>	<b>174,010</b>	<b>980,861</b>	<b>1,046,616</b>	<b>(65,755)</b>	<b>-6%</b>	<b>1,420,127</b>
<b>Surplus/(Deficit)</b>	<b>(179,867)</b>	<b>(285,127)</b>	<b>(340,081)</b>	<b>28,247</b>	<b>(10,371)</b>	<b>(241,325)</b>	<b>230,953</b>	<b>-96%</b>	<b>(340,081)</b>
Transfers and subsidies - capital (monetary)	232,306	247,504	249,557	(35)	115,633	186,654	##	-38%	249,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52,439</b>	<b>(37,623)</b>	<b>(90,524)</b>	<b>28,212</b>	<b>105,262</b>	<b>(54,670)</b>	<b>159,932</b>	<b>-293%</b>	<b>(90,524)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52,439</b>	<b>(37,623)</b>	<b>(90,524)</b>	<b>28,212</b>	<b>105,262</b>	<b>(54,670)</b>	<b>159,932</b>	<b>-293%</b>	<b>(90,524)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>26,404</b>	<b>252,554</b>	<b>255,327</b>	<b>8,559</b>	<b>110,804</b>	<b>190,802</b>	<b>(79,998)</b>	<b>-42%</b>	<b>255,327</b>
Capital transfers recognised	24,725	247,504	249,557	9,115	110,126	186,654	(76,529)	-41%	249,557
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,770	(556)	678	4,148	(3,469)	-84%	5,770
<b>Total sources of capital funds</b>	<b>26,404</b>	<b>252,554</b>	<b>255,327</b>	<b>8,559</b>	<b>110,804</b>	<b>190,802</b>	<b>(79,998)</b>	<b>-42%</b>	<b>255,327</b>
<b>Financial position</b>									
Total current assets	420,083	279,341	279,341	-	595,576	-	-	-	279,341
Total non current assets	3,263,067	3,849,191	3,851,963	-	3,249,120	-	-	-	3,851,963
Total current liabilities	412,262	223,573	220,479	-	453,399	-	-	-	220,479
Total non current liabilities	60,409	62,505	62,505	-	50,031	-	-	-	62,505
Community wealth/Equity	3,275,387	3,940,176	3,998,944	-	3,315,791	-	-	-	3,998,944
<b>Cash flows</b>									
Net cash from (used) operating	1,497,510	72,838	72,838	25,525	610,861	54,628	(556,233)	-1018%	72,838
Net cash from (used) investing	(24,476)	(252,554)	(252,554)	-	(102,245)	(189,416)	(87,171)	46%	(252,554)
Net cash from (used) financing	(5,335)	(14,372)	(14,372)	-	(9,550)	(10,779)	(1,229)	11%	(14,372)
<b>Cash/cash equivalents at the month/year end</b>	<b>1,506,555</b>	<b>(177,151)</b>	<b>(177,151)</b>	<b>542,653</b>	<b>542,653</b>	<b>(128,629)</b>	<b>(671,283)</b>	<b>522%</b>	<b>(150,501)</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	81,232	39,365	37,801	95,893	114,016	32,183	174,565	#####	1,639,604
<b>Creditors Age Analysis</b>									
Total Creditors	7	2	-	4	-	-	-	-	12

## 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.

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NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		820,436	568,055	584,385	56,959	542,672	434,206	108,466	25%	584,385
Executive and council		1,577	23,856	23,856	22,286	23,265	17,892	5,373	30%	23,856
Finance and administration		818,860	544,199	560,529	34,674	519,407	416,314	103,093	25%	560,529
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,253	13,954	7,341	1,847	4,563	7,159	(2,596)	-36%	7,341
Community and social services		10,365	1,254	2,041	1	1,001	1,334	(334)	-25%	2,041
Sport and recreation		1	9,400	2,000	-	4	3,350	(3,346)	-100%	2,000
Public safety		4,887	3,300	3,300	1,846	3,559	2,475	1,084	44%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	64,654	847	37,192	46,421	(9,229)	-20%	64,654
Planning and development		5,664	7,099	7,099	847	3,608	5,324	(1,717)	-32%	7,099
Road transport		48,635	51,275	57,555	-	33,584	41,096	(7,512)	-18%	57,555
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		392,892	668,196	673,222	142,569	501,696	504,160	(2,464)	0%	673,222
Energy sources		5,690	5,000	6,064	-	543	4,282	(3,739)	-87%	6,064
Water management		369,552	526,825	530,898	22,950	369,493	397,655	(28,162)	-7%	530,898
Waste water management		4,786	30,716	30,716	26,013	29,186	23,037	6,149	27%	30,716
Waste management		12,864	105,654	105,544	93,607	102,474	79,186	23,289	29%	105,544
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1,282,879	1,308,579	1,329,602	202,222	1,086,123	991,946	94,177	9%	1,329,602
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		457,897	424,533	425,583	80,645	333,915	318,735	15,180	5%	425,583
Executive and council		115,908	117,269	119,069	6,219	66,459	88,702	(22,243)	-25%	119,069
Finance and administration		336,515	300,575	299,825	73,661	262,824	225,017	37,807	17%	299,825
Internal audit		5,474	6,689	6,689	766	4,632	5,016	(384)	-8%	6,689
<i>Community and public safety</i>		119,898	136,383	136,900	9,081	94,416	102,586	(8,171)	-8%	136,900
Community and social services		29,315	37,776	38,694	2,025	22,955	28,791	(5,836)	-20%	38,694
Sport and recreation		52,405	51,519	51,119	1,462	34,244	38,479	(4,235)	-11%	51,119
Public safety		38,177	47,088	47,088	5,593	37,216	35,316	1,900	5%	47,088
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63,245	105,492	103,992	13,940	74,699	78,520	(3,820)	-5%	103,992
Planning and development		25,178	53,139	51,639	2,253	17,332	39,255	(21,923)	-56%	51,639
Road transport		38,067	52,353	52,353	11,686	57,367	39,265	18,102	46%	52,353
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		586,166	676,326	750,183	70,056	475,416	544,173	(68,757)	-13%	750,183
Energy sources		52,928	56,697	56,697	188	35,924	42,523	(6,599)	-16%	56,697
Water management		448,081	494,039	562,946	63,283	374,868	404,983	(30,115)	-7%	562,946
Waste water management		28,747	40,918	41,048	1,555	22,355	30,754	(8,399)	-27%	41,048
Waste management		56,411	84,671	89,492	5,029	42,270	65,914	(23,644)	-36%	89,492
<i>Other</i>		3,235	3,468	3,468	288	2,414	2,601	(187)	-7%	3,468
<b>Total Expenditure - Functional</b>	3	1,230,440	1,346,201	1,420,127	174,010	980,861	1,046,616	(65,755)	-6%	1,420,127
<b>Surplus/ (Deficit) for the year</b>		52,439	(37,623)	(90,524)	28,212	105,262	(54,670)	159,932	-2.925394	(90,524)

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**2.3 Table C3: Monthly Budget Statement-Financial Performance**

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

**NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Municipal Council		1,577	23,856	23,856	22,286	23,265	17,892	5,373	30.0%	23,856
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,217	543,699	560,029	34,452	518,961	415,939	103,022	24.8%	560,029
Vote 04 - Corporate Services		643	500	500	222	446	375	71	18.8%	500
Vote 05 - Community Services		28,117	119,608	112,885	95,454	107,037	86,345	20,692	24.0%	112,885
Vote 06 - Planning & Development		264	120	120	46	150	90	60	66.2%	120
Vote 07 - Infrastructure & Technical Services		434,062	620,796	632,212	49,763	436,264	471,305	(35,041)	-7.4%	632,212
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1,282,879</b>	<b>1,308,579</b>	<b>1,329,602</b>	<b>202,222</b>	<b>1,086,123</b>	<b>991,946</b>	<b>94,177</b>	<b>9.5%</b>	<b>1,329,602</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Municipal Council		92,542	98,023	99,823	6,259	53,938	74,267	(20,329)	-27.4%	99,823
Vote 02 - Office Of The Accounting Officer		34,109	32,182	32,182	1,177	21,255	24,137	(2,882)	-11.9%	32,182
Vote 03 - Budget And Treasury Office		226,212	143,641	145,541	64,911	176,061	108,491	67,570	62.3%	145,541
Vote 04 - Corporate Services		84,751	114,618	112,368	7,549	71,354	84,989	(13,634)	-16.0%	112,368
Vote 05 - Community Services		187,747	232,803	237,741	15,001	144,620	177,112	(32,492)	-18.3%	237,741
Vote 06 - Planning & Development		25,335	47,688	46,188	1,757	16,663	35,166	(18,504)	-52.6%	46,188
Vote 07 - Infrastructure & Technical Services		579,745	677,247	746,284	77,356	496,969	542,454	(45,485)	-8.4%	746,284
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1,230,440</b>	<b>1,346,201</b>	<b>1,420,127</b>	<b>174,010</b>	<b>980,861</b>	<b>1,046,616</b>	<b>(65,755)</b>	<b>-6.3%</b>	<b>1,420,127</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>52,439</b>	<b>(37,623)</b>	<b>(90,524)</b>	<b>28,212</b>	<b>105,262</b>	<b>(54,670)</b>	<b>159,932</b>	<b>-292.5%</b>	<b>(90,524)</b>

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - 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) - M09 March**

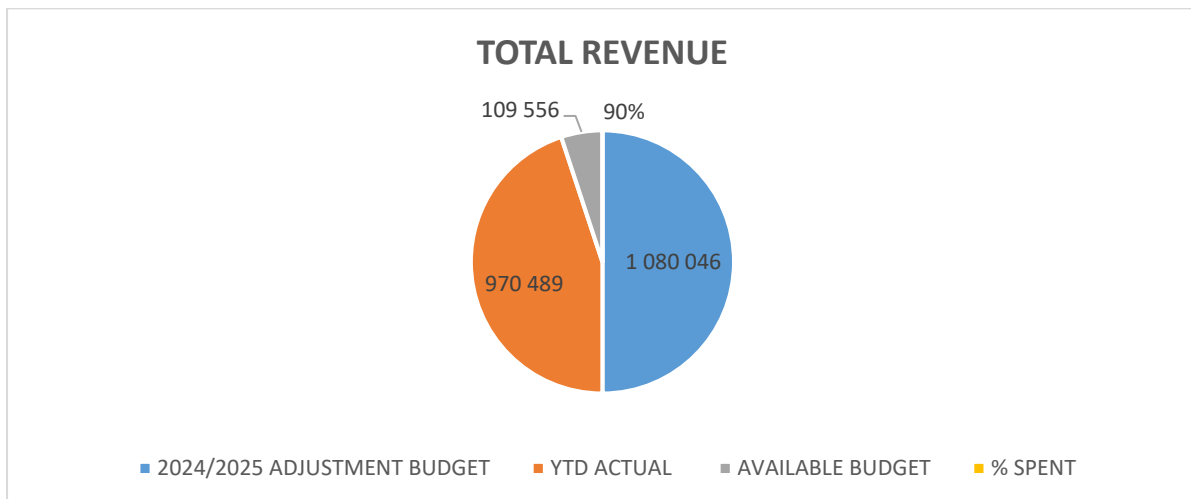
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		190,319	197,242	197,242	13,367	138,269	147,932	(9,663)	-7%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	400	3,573	3,827	(254)	-7%	5,103
Service charges - Waste management		12,864	11,189	13,042	1,105	9,972	9,318	654	7%	13,042
Sale of Goods and Rendering of Services		793	547	547	125	611	410	200	49%	547
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49,267	41,304	56,100	5,243	43,786	38,376	5,410	14%	56,100
Interest from Current and Non Current Assets		13,500	12,500	12,500	410	10,359	9,375	984	11%	12,500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	-	5	88	(83)	-94%	118
Licence and permits		3,128	1,500	1,500	1,821	2,321	1,125	1,196	106%	1,500
Operational Revenue		2,058	1,925	1,925	478	1,584	1,444	140	10%	1,925
<b>Non-Exchange Revenue</b>										
Property rates		150,272	144,686	144,686	25,073	125,160	108,514	16,646	15%	144,686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,759	1,800	1,800	25	1,238	1,350	(113)	-8%	1,800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584,689	611,662	612,449	150,819	607,192	459,140	148,052	32%	612,449
Interest		35,103	31,498	33,033	3,391	26,187	24,391	1,796	7%	33,033
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1,928	-	-	-	-	-	-	-	-
Other Gains		8	-	-	0	232	-	232	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,050,573</b>	<b>1,061,075</b>	<b>1,080,046</b>	<b>202,257</b>	<b>970,489</b>	<b>805,291</b>	<b>165,198</b>	<b>21%</b>	<b>1,080,046</b>
<b>Expenditure By Type</b>										
Employee related costs		322,761	396,070	395,850	21,228	230,393	296,966	(66,573)	-22%	395,850
Remuneration of councillors		26,872	31,802	31,802	1,898	18,602	23,851	(5,250)	-22%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	(393)	25,932	31,500	(5,568)	-18%	42,000
Inventory consumed		168,696	197,755	197,755	36,633	110,263	148,316	(38,053)	-26%	197,755
Debt impairment		302,703	194,642	268,499	180,919	304,355	182,910	121,445	66%	268,499
Depreciation and amortisation		121,308	162,638	162,638	10,207	126,202	121,979	4,223	3%	162,638
Interest		6,434	2,252	2,252	7	1,694	1,689	5	0%	2,252
Contracted services		145,069	205,880	204,930	9,460	138,064	153,995	(15,931)	-10%	204,930
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8,010	-	-	(95,228)	(38,254)	-	(38,254)	#DIV/0!	-
Operational costs		81,826	113,163	114,401	9,280	63,389	85,409	(22,021)	-26%	114,401
Losses on Disposal of Assets		4,852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	-	221	-	221	#DIV/0!	-
<b>Total Expenditure</b>		<b>1,230,440</b>	<b>1,346,201</b>	<b>1,420,127</b>	<b>174,010</b>	<b>980,861</b>	<b>1,046,616</b>	<b>(65,755)</b>	<b>-6%</b>	<b>1,420,127</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(179,867)	(285,127)	(340,081)	28,247	(10,371)	(241,325)	230,953	(0)	(340,081)
Transfers and subsidies - capital (in-kind)		232,306	247,504	249,557	(35)	115,633	186,654	(71,021)	(0)	249,557
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>52,439</b>	<b>(37,623)</b>	<b>(90,524)</b>	<b>28,212</b>	<b>105,262</b>	<b>(54,670)</b>	<b>159,932</b>	<b>(0)</b>	<b>(90,524)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>52,439</b>	<b>(37,623)</b>	<b>(90,524)</b>	<b>28,212</b>	<b>105,262</b>	<b>(54,670)</b>	<b>159,932</b>	<b>(0)</b>	<b>(90,524)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52,439</b>	<b>(37,623)</b>	<b>(90,524)</b>	<b>28,212</b>	<b>105,262</b>	<b>(54,670)</b>	<b>159,932</b>	<b>(0)</b>	<b>(90,524)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>52,439</b>	<b>(37,623)</b>	<b>(90,524)</b>	<b>28,212</b>	<b>105,262</b>	<b>(54,670)</b>	<b>159,932</b>	<b>(0)</b>	<b>(90,524)</b>

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**Revenue**

- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1 080 billion.
- b) Total operating revenue for the reporting period amount to R970.4 million or 90% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 37% and 63% respectively. The municipality depends on government grants to fund its operations.
- d) Total year to date own revenue generated amount to R363.2 million. Own revenue is mainly derived from property rates and service charges which contributed R276.9 million or 76% of the total own revenue generated for the reported period.
- e) Interest earned charged on outstanding debtors amount to R69.9 million or 19% of the own revenue generated for the month. Low revenue collection contributed immensely to the increasing interest charged and it remains a challenge for the municipality. Revenue collection measures must be enhanced to collect dues of the municipalities and improve cash flow status.
- f) It is further observed that the revenue performance is at a satisfactory level as majority of the items performed above 70%.

**Graphical Illustration of operating revenue against the approved budget**

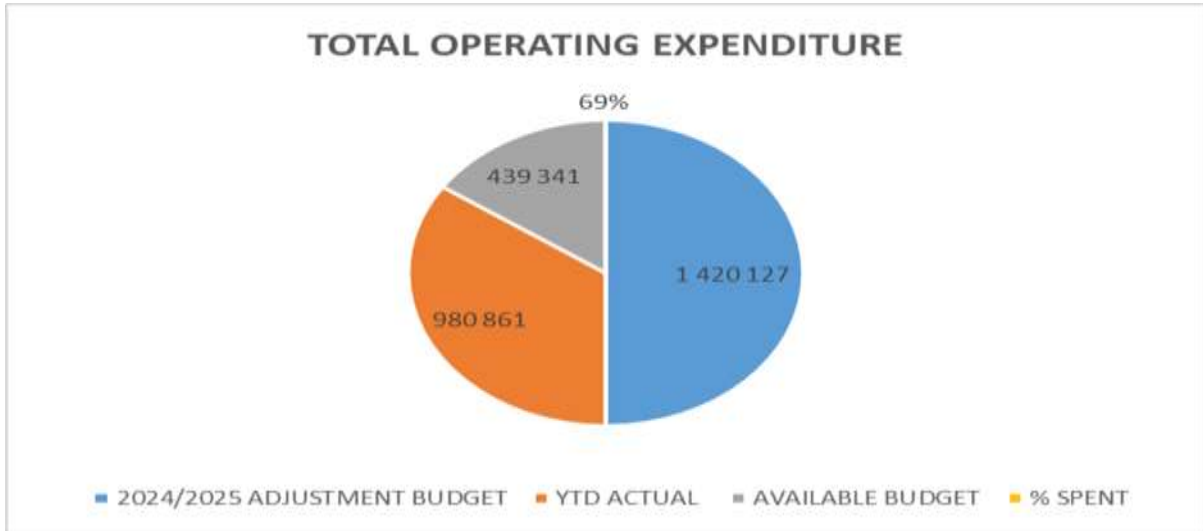


**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**Operating Expenditure**

- (a) Operating expenditure incurred for the reporting period amount to R174 million, translating to year to date spending of R980.8 million or 69% against the operating expenditure budget.
- (b) Contracted Services - The payment for contractors is not fixed, some of the expenses are only paid as and when the service is rendered.

**Graphical Illustration of operating expenditure against the approved budget**



**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**2.5. Table C5: Capital Expenditure by Vote**

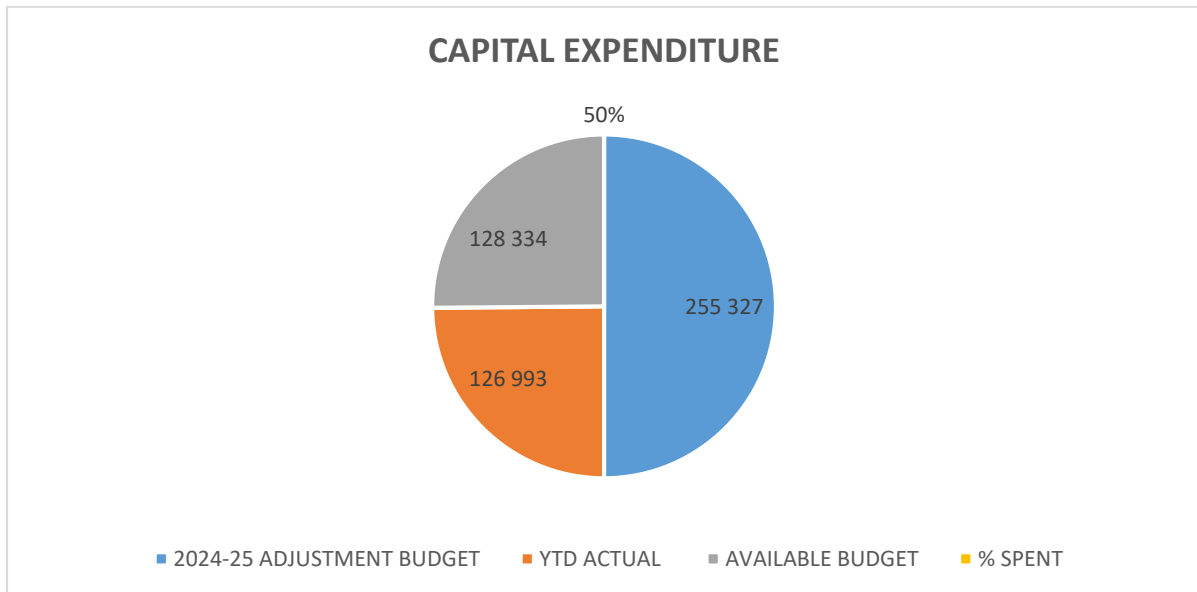
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	2,500	2,500	-	678	1,875	(1,197)	-64%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	(556)	-	1,913	(1,913)	-100%	2,550
Vote 05 - Community Services		497	11,364	2,720	-	-	4,201	(4,201)	-100%	2,720
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	247,557	9,115	110,126	182,813	(72,688)	-40%	247,557
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>26,404</b>	<b>252,554</b>	<b>255,327</b>	<b>8,559</b>	<b>110,804</b>	<b>190,802</b>	<b>(79,998)</b>	<b>-42%</b>	<b>255,327</b>
<b>Single Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>26,404</b>	<b>252,554</b>	<b>255,327</b>	<b>8,559</b>	<b>110,804</b>	<b>190,802</b>	<b>(79,998)</b>	<b>-42%</b>	<b>255,327</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		187	5,050	5,050	(556)	678	3,788	(3,109)	-82%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	(556)	678	3,788	(3,109)	-82%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,493	9,400	2,720	-	-	3,710	(3,710)	-100%	2,720
Community and social services		1,438	9,400	2,720	-	-	3,710	(3,710)	-100%	2,720
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		246	51,275	57,555	477	29,719	41,096	(11,377)	-28%	57,555
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51,275	57,555	477	29,719	41,096	(11,377)	-28%	57,555
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		24,478	186,829	190,001	8,637	80,406	142,208	(61,802)	-43%	190,001
Energy sources		-	5,000	6,064	3,240	3,722	4,282	(560)	-13%	6,064
Water management		25,474	167,865	165,029	5,040	67,575	124,981	(57,406)	-46%	165,029
Waste water management		-	12,000	18,908	358	9,109	12,454	(3,345)	-27%	18,908
Waste management		(996)	1,964	-	-	-	491	(491)	-100%	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>26,404</b>	<b>252,554</b>	<b>255,327</b>	<b>8,559</b>	<b>110,804</b>	<b>190,802</b>	<b>(79,998)</b>	<b>-42%</b>	<b>255,327</b>
<b>Funded by:</b>										
National Government		24,725	247,504	249,557	9,115	110,126	186,654	(76,529)	-41%	249,557
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>24,725</b>	<b>247,504</b>	<b>249,557</b>	<b>9,115</b>	<b>110,126</b>	<b>186,654</b>	<b>(76,529)</b>	<b>-41%</b>	<b>249,557</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		1,679	5,050	5,770	(556)	678	4,148	(3,469)	-84%	5,770
<b>Total Capital Funding</b>		<b>26,404</b>	<b>252,554</b>	<b>255,327</b>	<b>8,559</b>	<b>110,804</b>	<b>190,802</b>	<b>(79,998)</b>	<b>-42%</b>	<b>255,327</b>

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup> MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY

Capital budget for 2024/2025 financial year amount to R255.3 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at March 2025 amount to R110.8 million, VAT exclusive. (VAT inclusive amount – R126.9 million). Capital spending to date accounts for 50% against the appropriated budget. Spending was mainly incurred on water and roads.

### Graphical Illustration of capital expenditure against the approved budget



**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**2.6. Table C6: Financial Position**

**NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M09 March**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		43,587	38,450	38,450	215,331	38,450
Trade and other receivables from exchange transactions		102,865	82,503	82,503	92,466	82,503
Receivables from non-exchange transactions		80,918	112,848	112,848	50,332	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	24,337	17,370
VAT		146,889	26,122	26,122	164,398	26,122
Other current assets		24,353	2,049	2,049	23,188	2,049
<b>Total current assets</b>		<b>420,083</b>	<b>279,341</b>	<b>279,341</b>	<b>570,052</b>	<b>279,341</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		152,298	152,952	152,952	152,298	152,952
Property, plant and equipment		3,098,277	3,680,870	3,683,643	3,085,833	3,683,643
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		12,478	15,354	15,354	10,975	15,354
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
<b>Total non current assets</b>		<b>3,263,067</b>	<b>3,849,191</b>	<b>3,851,963</b>	<b>3,249,120</b>	<b>3,851,963</b>
<b>TOTAL ASSETS</b>		<b>3,683,150</b>	<b>4,128,532</b>	<b>4,131,304</b>	<b>3,819,171</b>	<b>4,131,304</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		3,605	14,372	14,372	3,161	14,372
Consumer deposits		755	600	600	758	600
Trade and other payables from exchange transactions		215,231	204,741	204,741	131,375	204,741
Trade and other payables from non-exchange transactions		3,305	–	(3,094)	112,813	(3,094)
Provision		58,317	3,861	3,861	50,705	3,861
VAT		131,049	–	–	154,586	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>412,262</b>	<b>223,573</b>	<b>220,479</b>	<b>453,399</b>	<b>220,479</b>
<b>Non current liabilities</b>						
Financial liabilities		22,945	20,868	20,868	12,567	20,868
Provision		37,464	41,638	41,638	37,464	41,638
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>60,409</b>	<b>62,505</b>	<b>62,505</b>	<b>50,031</b>	<b>62,505</b>
<b>TOTAL LIABILITIES</b>		<b>472,671</b>	<b>286,079</b>	<b>282,985</b>	<b>503,431</b>	<b>282,985</b>
<b>NET ASSETS</b>	2	<b>3,210,478</b>	<b>3,842,453</b>	<b>3,848,319</b>	<b>3,315,740</b>	<b>3,848,319</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		3,275,387	3,940,176	3,998,944	3,315,791	3,998,944
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3,275,387</b>	<b>3,940,176</b>	<b>3,998,944</b>	<b>3,315,791</b>	<b>3,998,944</b>

The municipality closed the quarter with a favourable cash balance of R215 million.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**2.7. Table C7: Cash Flow**

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		79,087	75,237	75,237	7,922	48,696	56,427	(7,732)	-14%	75,237
Service charges		93,693	88,506	88,506	(9,832)	50,639	66,379	(15,741)	-24%	88,506
Other revenue		425,826	4,810	4,810	(159,749)	(498,566)	3,608	(502,174)	-13920%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	150,190	604,194	458,746	145,447	32%	611,662
Transfers and Subsidies - Capital		232,503	247,504	247,504	38,038	228,351	185,628	42,723	23%	247,504
Interest		13,045	34,341	34,341	1,182	16,758	25,756	(8,997)	-35%	34,341
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		76,091	(989,222)	(989,222)	100,201	263,216	(741,916)	#####	135%	(989,222)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1,497,510</b>	<b>72,838</b>	<b>72,838</b>	<b>127,951</b>	<b>713,288</b>	<b>54,628</b>	<b>(658,659)</b>	<b>-1206%</b>	<b>72,838</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,928	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(26,404)	(252,554)	(252,554)	(8,559)	(110,804)	(189,416)	(78,612)	42%	(252,554)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(24,476)</b>	<b>(252,554)</b>	<b>(252,554)</b>	<b>(8,559)</b>	<b>(110,804)</b>	<b>(189,416)</b>	<b>(78,612)</b>	<b>42%</b>	<b>(252,554)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	(1,204)	(10,293)	-	(10,293)	#DIV/0!	-
Borrowing long term/refinancing		(84)	-	-	(69)	(69)	-	(69)	#DIV/0!	-
Increase (decrease) in consumer deposits		(5)	-	-	-	(1)	-	(1)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(5,246)	(14,372)	(14,372)	-	(460)	(10,779)	(10,319)	96%	(14,372)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5,335)</b>	<b>(14,372)</b>	<b>(14,372)</b>	<b>(1,272)</b>	<b>(10,822)</b>	<b>(10,779)</b>	<b>43</b>	<b>0%</b>	<b>(14,372)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		38,855	16,937	16,937	517,129	43,587	16,937			43,587
Cash/cash equivalents at monthly/year end:		1,506,555	(177,151)	(177,151)	635,249	635,249	(128,629)			(150,501)

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

<b>REVENUE PERFORMANCE AS AT 31 MARCH 2025</b>			
<b>Description (R'000)</b>	<b>Billing</b>	<b>Actual Receipts</b>	<b>Actual/Billing</b>
RATES	125 160	48 696	39%
REFUSE	9 972	245	2%
SANITATION	3 573	1 768	49%
WATER	138 269	48 626	35%
<b>Total</b>	<b>276 974</b>	<b>99 334</b>	<b>36%</b>

The above table indicates that only R99.3 million or 36% was collected from property rates and service charges. Revenue collection measures must be enhanced to improve the collection rate.

**The Municipality noted the following challenges:**

The municipality is currently experiencing challenges with cash flow reporting. The opening balance, payment of suppliers and employees and other revenue will be investigated and be corrected.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - 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 - M09 March

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	12.2%	11.6%	1.2%	2.4%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.5%	6.1%	5.9%	7.8%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	101.9%	124.9%	126.7%	131.4%	126.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	17.2%	17.4%	53.1%	17.4%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		19.8%	18.6%	18.3%	17.1%	18.3%
Longstanding Debtors Recovered			0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30.7%	37.3%	36.7%	23.7%	36.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.1%	8.0%	9.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.3%	1.2%	3.2%
<b><u>IDP regulation financial viability indicators</u></b>							
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 31<sup>st</sup> MARCH 2025 - 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 - M09 March

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					
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	38,262	19,237	18,073	27,122	24,428	14,922	86,769	577,529	806,341	730,769	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	22,405	10,580	10,605	59,875	80,123	8,532	40,424	248,181	480,725	437,134	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	886	381	457	388	337	331	2,352	8,051	13,183	11,459	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,507	1,252	1,258	1,466	1,429	1,249	7,173	30,075	46,410	41,392	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	16,910	7,783	7,111	6,863	7,533	7,011	37,010	172,633	262,854	231,050	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	262	132	297	179	167	137	837	28,081	30,092	29,402	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>81,232</b>	<b>39,365</b>	<b>37,801</b>	<b>95,893</b>	<b>114,016</b>	<b>32,183</b>	<b>174,565</b>	<b>1,064,550</b>	<b>1,639,604</b>	<b>1,481,207</b>	<b>-</b>	<b>-</b>	
<b>2023/24 - totals only</b>		<b>82810183</b>	<b>40892432</b>	<b>38992788</b>	<b>35760483</b>	<b>35517555</b>	<b>34656755</b>	<b>#####</b>	<b>#####</b>	<b>1,441,434</b>	<b>1,278,738</b>	<b>0</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	15,051	6,557	6,304	65,933	85,780	7,592	34,189	61,208	282,613	254,701	-	-	
Commercial	2300	26,690	13,015	12,834	10,494	6,473	5,320	35,444	327,922	438,192	385,652	-	-	
Households	2400	39,335	19,712	18,587	19,390	21,649	19,195	104,402	671,164	913,433	836,800	-	-	
Other	2500	156	81	76	76	116	76	530	4,256	5,367	5,053	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>81,232</b>	<b>39,365</b>	<b>37,801</b>	<b>95,893</b>	<b>114,016</b>	<b>32,183</b>	<b>174,565</b>	<b>1,064,550</b>	<b>1,639,604</b>	<b>1,481,207</b>	<b>-</b>	<b>-</b>	

### 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 R1.639billion. Of the total balance, 90% of the debt is older than 90 days, rendering it difficult to be collect. Revenue collection measures must be enhanced to improve the cash flow status.

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

## Section 5 - Aged Creditors Analysis

### 5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7	2	-	4	-	-	-	-	-	12	17,857
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7</b>	<b>2</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>17,857</b>

The creditors balance for March 2025 amount to R12 thousands. Total outstanding creditors are payable to trade creditors.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - 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 - M06 December

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

INVESTMENTS MOSES KOTANE 2024/2025							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2024	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/03/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	25 870.56	0.00	150 000 000.00	2 637 470.53	136 000 000.00	16 663 341.09
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	135 313 000.00	2 716 033.92	96 582 274.01	42 920 060.79
228810957(003)	CALL WSIG GRANT	25 304 937.91		55 000 000.00	1 991 731.28	42 667 404.00	39 629 265.19
228810957(001)	CALL FLEET	379 916.59	0.00	0.00	24 368.04	0.00	404 284.63
<b>BALANCE</b>		<b>27 642 138.60</b>		<b>340 313 000.00</b>	<b>7 413 944.06</b>	<b>275 249 678.01</b>	<b>100 119 404.65</b>

The investment reported as at 31 March 2025 amount to 100.1 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 31<sup>st</sup>  
MARCH 2025 - 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 - M09 March

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		576,015	610,408	610,408	150,819	606,224	457,806	148,418	32.4%	610,408
Energy Efficiency and Demand Side Management Grant		1,000	-	-	-	-	-	-	-	-
Equitable Share		566,087	600,070	600,070	150,018	600,070	450,052	150,017	33.3%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	-	768	1,019	(251)	-24.6%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	-	1,928	1,500	428	28.5%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,400	6,979	6,979	801	3,458	5,234	(1,776)	-33.9%	6,979
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,139	1,254	2,041	-	968	1,334	(366)	-27.5%	2,041
Capacity Building and Other Grants		1,139	1,254	2,041	-	968	1,334	(366)	-27.5%	2,041
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		7,535	-	-	-	-	-	-	-	-
National Library South Africa		7,535	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>584,689</b>	<b>611,662</b>	<b>612,449</b>	<b>150,819</b>	<b>607,192</b>	<b>459,140</b>	<b>148,052</b>	<b>32.2%</b>	<b>612,449</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		232,306	247,504	249,557	(35)	115,633	186,654	(71,021)	-38.0%	249,557
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162,524	167,504	167,504	-	100,349	125,628	(25,279)	-20.1%	167,504
Water Services Infrastructure Grant		69,782	80,000	82,053	(35)	15,284	61,026	(45,742)	-75.0%	82,053
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>232,306</b>	<b>247,504</b>	<b>249,557</b>	<b>(35)</b>	<b>115,633</b>	<b>186,654</b>	<b>(71,021)</b>	<b>-38.0%</b>	<b>249,557</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>816,995</b>	<b>859,166</b>	<b>862,006</b>	<b>150,784</b>	<b>722,825</b>	<b>645,794</b>	<b>77,031</b>	<b>11.9%</b>	<b>862,006</b>

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 – R599 million
- WSIG – R55 million
- MIG – R 173 million
- EPWP – R 1.1 million
- FMG – R 2 million
- Library – R1 million

It must be noted that equitable shares have been reduced with R211 thousand for unspent MIG and EPWP for 2023-24 financial year. A further R25 million

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and R1 million for MIG and WSIG were adjusted in the revised DoRA. A special adjustment will be tabled in Council before the end of the financial year to incorporate the changes. EPWP was reduced by R172 thousand.

**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 - M09 March**

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		582,123	610,408	606,738	43,469	390,834	455,887	(65,053)	-14.3%	606,738
Energy Efficiency and Demand Side Management Grant		1,300	-	-	-	-	-	-	-	-
Equitable Share		571,550	600,070	596,400	43,042	384,446	448,133	(63,687)	-14.2%	596,400
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	24	792	1,019	(227)	-22.3%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	-	1,760	1,500	260	17.3%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,785	6,979	6,979	403	3,835	5,234	(1,399)	-26.7%	6,979
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		582,123	610,408	606,738	43,469	390,834	455,887	(65,053)	-14.3%	606,738
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		24,725	247,504	249,557	9,115	110,126	186,654	(76,529)	-41.0%	249,557
Municipal Infrastructure Grant		11,491	167,504	167,504	8,757	96,477	125,628	(29,151)	-23.2%	167,504
Water Services Infrastructure Grant		13,233	80,000	82,053	358	13,649	61,026	(47,378)	-77.6%	82,053
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		24,725	247,504	249,557	9,115	110,126	186,654	(76,529)	-41.0%	249,557
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		606,847	857,912	856,294	52,584	500,959	642,541	(141,582)	-22.0%	856,294

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**7.3 Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-**

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

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

The approved roll over for WSIG have been incorporated in the budget, however no spending was reported to date.

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

**8.1 Supporting Table SC8**

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		22,647	23,168	23,168	1,815	17,534	17,376	158	1%	23,168
Pension and UIF Contributions		-	3,362	3,362	(195)	(1,593)	2,522	(4,115)	-163%	3,362
Medical Aid Contributions		-	311	311	(62)	(541)	233	(775)	-332%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,126	3,329	3,329	263	2,456	2,497	(41)	-2%	3,329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,099	1,631	1,631	77	745	1,223	(478)	-39%	1,631
<b>Sub Total - Councillors</b>		<b>26,872</b>	<b>31,802</b>	<b>31,802</b>	<b>1,898</b>	<b>18,602</b>	<b>23,851</b>	<b>(5,250)</b>	<b>-22%</b>	<b>31,802</b>
% increase	4		18.3%	18.3%						18.3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3,967	10,125	10,125	238	2,726	7,594	(4,868)	-64%	10,125
Pension and UIF Contributions		118	1,016	1,016	11	99	762	(663)	-87%	1,016
Medical Aid Contributions		-	101	101	-	-	76	(76)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	-	238	544	(306)	-56%	725
Motor Vehicle Allowance		403	1,172	1,172	45	406	879	(474)	-54%	1,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	1	(1)	-100%	1
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,606</b>	<b>13,140</b>	<b>13,140</b>	<b>294</b>	<b>3,469</b>	<b>9,855</b>	<b>(6,386)</b>	<b>-65%</b>	<b>13,140</b>
% increase	4		185.3%	185.3%						185.3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		204,435	253,803	253,583	17,096	159,222	190,265	(31,043)	-16%	253,583
Pension and UIF Contributions		41,465	51,413	51,413	3,327	29,807	38,560	(8,753)	-23%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,512	13,104	21,632	(8,528)	-39%	28,843
Overtime		20,182	19,075	19,075	1,505	13,194	14,306	(1,112)	-8%	19,075
Performance Bonus		16,120	23,822	23,822	(387)	9,089	17,867	(8,778)	-49%	23,822
Motor Vehicle Allowance		1,305	498	498	68	568	374	194	52%	498
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	72	627	543	84	15%	724
Other benefits and allowances		4,148	4,732	4,732	302	2,975	3,549	(574)	-16%	4,732
Payments in lieu of leave		4,059	-	-	(2,698)	(2,698)	-	(2,698)	#DIV/0!	-
Long service awards		7,720	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,249	20	20	138	1,036	15	1,021	6877%	20
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>318,155</b>	<b>382,930</b>	<b>382,710</b>	<b>20,934</b>	<b>226,924</b>	<b>287,111</b>	<b>(60,187)</b>	<b>-21%</b>	<b>382,710</b>
% increase	4		20.4%	20.3%						20.3%
<b>Total Parent Municipality</b>		<b>349,633</b>	<b>427,872</b>	<b>427,652</b>	<b>23,126</b>	<b>248,995</b>	<b>320,817</b>	<b>(71,823)</b>	<b>-22%</b>	<b>427,652</b>
Unpaid salary, allowances & benefits in arrears:										
<b>Board Members of Entities</b>										
<b>Senior Managers of Entities</b>										
<b>Other Staff of Entities</b>										
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4		-	-						-
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>349,633</b>	<b>427,872</b>	<b>427,652</b>	<b>23,126</b>	<b>248,995</b>	<b>320,817</b>	<b>(71,823)</b>	<b>-22%</b>	<b>427,652</b>
% increase	4		22.4%	22.3%						22.3%
<b>TOTAL MANAGERS AND STAFF</b>		<b>322,761</b>	<b>396,070</b>	<b>395,850</b>	<b>21,228</b>	<b>230,393</b>	<b>296,966</b>	<b>(66,573)</b>	<b>-22%</b>	<b>395,850</b>

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

Expenditure and budgeted expenditure on -

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- (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 - M09 March

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Receipts By Source</b>																
Property rates		5 911	1 332	4 049	912	12 028	1 362	6 662	8 518	7 922	6 270	6 270	14 001	75 237	95 731	100 271
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue		618	1 589	1 291	4 012	23 853	8 506	9 724	8 903	(9 872)	6 908	6 908	20 454	82 896	83 845	85 235
Service charges - Waste Water Management		21	308	135	167	216	135	163	606	16	179	179	18	2 143	2 176	2 206
Service charges - Waste Management		23	23	48	30	34	15	18	31	23	289	289	2 644	3 467	4 496	4 984
Rental of facilities and equipment		-	-	2	-	1	-	-	1	-	10	10	93	118	10	103
Interest earned - external investments		910	3 102	1 323	759	388	758	1 472	1 237	945	1 042	1 042	(477)	12 500	13 079	13 482
Interest earned - outstanding debtors		637	1 614	158	1 120	-	878	274	947	237	1 820	1 820	12 336	21 841	28 779	30 074
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30	8	597	(364)	20	19	28	16	(148)	167	167	1 460	2 000	36	377
Licences and permits		92	105	83	84	46	34	24	32	1 821	125	125	(1 071)	1 500	3 326	3 478
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		250 029	2 340	1 000	-	-	200 424	211	-	150 190	50 972	50 972	(94 475)	611 662	627 465	641 339
Other revenue		(319 689)	12 479	98 557	92 291	(27 575)	(216 932)	10 090	11 103	(161 422)	99	99	502 093	1 192	38 242	41 234
<b>Cash Receipts by Source</b>		<b>(61 419)</b>	<b>22 902</b>	<b>107 242</b>	<b>99 011</b>	<b>9 011</b>	<b>(4 801)</b>	<b>28 667</b>	<b>31 394</b>	<b>(10 287)</b>	<b>67 880</b>	<b>67 880</b>	<b>457 076</b>	<b>814 555</b>	<b>897 620</b>	<b>922 782</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88 520	-	-	-	74 169	27 624	-	-	38 038	20 625	20 625	(22 098)	247 504	225 068	243 443
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	(4 600)	(1 105)	(1 120)	(1 126)	(1 138)	(1 204)	-	-	10 293	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	(69)	-	-	69	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	(1)	-	-	-	-	-	1	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>27 101</b>	<b>22 902</b>	<b>107 242</b>	<b>94 411</b>	<b>82 075</b>	<b>21 703</b>	<b>27 541</b>	<b>30 256</b>	<b>26 479</b>	<b>88 505</b>	<b>88 505</b>	<b>445 340</b>	<b>1 062 059</b>	<b>1 122 688</b>	<b>1 166 225</b>
<b>Cash Payments by Type</b>																
Employee related costs		150	(3 979)	4 590	495	242	1 533	(1 271)	259	231	33 006	33 006	327 809	396 070	387 295	401 697
Remuneration of councillors		(79)	(1)	899	445	428	(567)	2 742	557	538	2 650	2 650	21 538	31 802	32 096	33 408
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		384	-	-	-	543	-	-	-	3 925	3 500	3 500	30 148	42 000	46 620	48 252
Acquisitions - water & other inventory		31 034	-	20 948	5 656	5 250	72 403	-	-	50 972	14 442	14 442	(41 846)	173 300	170 153	190 572
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(298 242)	20 445	61 992	55 837	(48 578)	(154 902)	10 579	39 949	(155 866)	28 837	28 837	757 161	346 050	359 652	369 595
<b>Cash Payments by Type</b>		<b>(266 753)</b>	<b>16 465</b>	<b>88 430</b>	<b>62 433</b>	<b>(42 115)</b>	<b>(81 533)</b>	<b>12 050</b>	<b>40 765</b>	<b>(100 201)</b>	<b>82 435</b>	<b>82 435</b>	<b>1 084 810</b>	<b>989 222</b>	<b>995 819</b>	<b>1 043 523</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		8 901	5 461	23 087	24 189	17 738	7 794	6 308	8 768	8 559	21 046	21 046	99 658	252 554	278 781	283 467
Repayment of borrowing		16	16	-	-	-	-	-	427	-	1 198	1 198	11 517	14 372	9 987	1 109
Other Cash Flows/Payments		1 960	748	980	-	303	3 094	158	-	-	-	-	(7 243)	-	-	-
<b>Total Cash Payments by Type</b>		<b>(253 877)</b>	<b>22 691</b>	<b>112 496</b>	<b>86 622</b>	<b>(24 074)</b>	<b>(70 645)</b>	<b>18 516</b>	<b>49 961</b>	<b>(91 642)</b>	<b>104 679</b>	<b>104 679</b>	<b>1 198 742</b>	<b>1 256 148</b>	<b>1 284 587</b>	<b>1 328 099</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>282 978</b>	<b>211</b>	<b>(5 254)</b>	<b>7 789</b>	<b>106 148</b>	<b>92 348</b>	<b>9 025</b>	<b>(19 704)</b>	<b>118 120</b>	<b>(16 174)</b>	<b>(16 174)</b>	<b>(753 402)</b>	<b>(194 089)</b>	<b>(161 899)</b>	<b>(161 874)</b>
Cash/cash equivalents at the monthly/year beginning:		43 587	326 565	326 776	321 522	329 312	435 460	527 808	536 833	517 129	635 249	619 075	602 901	43 587	(150 501)	(312 400)
Cash/cash equivalents at the monthly/year end:		326 565	326 776	321 522	329 312	435 460	527 808	536 833	517 129	635 249	619 075	602 901	(150 501)	(150 501)	(312 400)	(474 273)

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**9.2 Supporting Table SC1**

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue</b>			
	Transfer and subsidies		Transfer of equitable shares	The target will be unbundled in the draft budget
2	<b>Expenditure By Type</b>			
	Irrecoverable debt		Journals were performed to correct the misallocation of irrecoverable debt. The write offs relate to the old debts.	
	Debt Impairment		Calculations for interim financial statements	Further calculation will be performed at year end.
3				
	Variances was Not Calculated			
4	<b>Financial Position</b>			
	Variances was Not Calculated			
5	<b>Cash Flow</b>			
	Variances was Not Calculated			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

**Section 10: Capital Programme Performance**

**10. Supporting table SC12**

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	9,552	21,046	21,046	8,901	8,901	21,046	12,146	57.7%	3%
August	8,926	21,046	21,046	5,461	5,461	42,092	36,631	87.0%	2%
September	17,796	21,046	21,046	23,087	23,087	63,139	40,052	63.4%	9%
October	19,802	21,046	21,046	24,189	24,189	84,185	59,996	71.3%	9%
November	26,539	21,046	21,046	17,738	17,738	105,231	87,493	83.1%	7%
December	25,813	21,046	21,046	7,794	7,794	126,277	118,483	93.8%	3%
January	11,579	21,508	21,508	6,308	6,308	147,785	141,477	95.7%	2%
February	5,083	21,508	21,508	8,768	8,768	169,294	160,525	94.8%	3%
March	26,789	21,508	21,508	8,559	8,559	190,802	182,243	95.5%	3%
April	17,097	21,508	21,508	-	-	212,310	212,310	100.0%	-
May	13,801	21,508	21,508	-	-	233,818	233,818	100.0%	-
June	13,766	21,508	21,508	-	-	255,327	255,327	100.0%	-
<b>Total Capital expenditure</b>	<b>196,542</b>	<b>255,327</b>	<b>255,327</b>	<b>110,804</b>					

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**10.2 Supporting Table SC13**

Supporting Table SC13 include the following:

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

**10.2.1 Supporting Table SC13a**

**NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March**

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		24,478	172,020	173,663	8,017	72,429	130,337	57,907	44.4%	173,663
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	11,191	11,191	-	6,869	8,393	1,524	18.2%	11,191
Drainage Collection		-	11,191	11,191	-	6,869	8,393	1,524	18.2%	11,191
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	5,000	6,064	3,240	3,722	4,282	560	13.1%	6,064
LV Networks		-	5,000	6,064	3,240	3,722	4,282	560	13.1%	6,064
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25,474	144,865	140,792	4,587	54,639	107,112	52,473	49.0%	140,792
Water Treatment Works		-	20,382	28,297	721	19,414	19,244	(170)	-0.9%	28,297
Bulk Mains		11,074	7,000	267	-	-	1,883	1,883	100.0%	267
Distribution		14,400	115,483	112,228	3,867	35,225	85,285	50,060	58.7%	112,228
Distribution Points		-	2,000	-	-	-	700	700	100.0%	-
Sanitation Infrastructure		-	9,000	15,617	190	7,199	10,058	2,859	28.4%	15,617
Pump Station		-	3,000	3,292	190	2,134	2,396	262	10.9%	3,292
Reticulation		-	1,667	1,903	-	1,655	1,368	(287)	-20.9%	1,903
Waste Water Treatment Works		-	2,667	8,469	-	1,712	4,901	3,189	65.1%	8,469
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	1,667	1,953	-	1,699	1,393	(305)	-21.9%	1,953
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(996)	1,964	-	-	-	491	491	100.0%	-
Landfill Sites		(996)	1,964	-	-	-	491	491	100.0%	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		187	3,000	3,000	-	678	2,250	1,572	69.9%	3,000
Furniture and Office Equipment		187	3,000	3,000	-	678	2,250	1,572	69.9%	3,000
<b>Machinery and Equipment</b>		55	50	50	-	-	38	38	100.0%	50
Machinery and Equipment		55	50	50	-	-	38	38	100.0%	50
<b>Transport Assets</b>		-	-	720	-	-	360	360	100.0%	720
Transport Assets		-	-	720	-	-	360	360	100.0%	720
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	24,720	175,070	177,433	8,017	73,107	132,984	59,877	45.0%	177,433

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - 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

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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	23,000	24,237	452	12,936	17,869	4,933	27.6%	24,237
Water Supply Infrastructure		-	23,000	24,237	452	12,936	17,869	4,933	27.6%	24,237
Dams and Weirs								-		
Boreholes		-	23,000	24,237	452	12,936	17,869	4,933	27.6%	24,237
<b>Community Assets</b>		1,438	-	-	-	-	-	-		-
Community Facilities		1,438	-	-	-	-	-	-		-
Testing Stations		1,438	-	-	-	-	-	-		-
Training Centres		-	2,400	-	-	-	600	600	100.0%	-
<b>Intangible Assets</b>		-	2,000	2,000	(556)	-	1,500	1,500	100.0%	2,000
Servitudes								-		
Licences and Rights		-	2,000	2,000	(556)	-	1,500	1,500	100.0%	2,000
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and A		-	2,000	2,000	(556)	-	1,500	1,500	100.0%	2,000
<b>Total Capital</b>	<b>1</b>	<b>1,438</b>	<b>27,400</b>	<b>26,237</b>	<b>(104)</b>	<b>12,936</b>	<b>19,969</b>	<b>7,033</b>	<b>35.2%</b>	<b>26,237</b>

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - 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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21,125	74,657	74,657	2,336	62,223	55,993	(6,230)	-11.1%	74,657
Roads Infrastructure		1,304	5,300	5,300	84	84	3,975	3,891	97.9%	5,300
Roads		1,169	5,000	5,000	84	84	3,750	3,666	97.8%	5,000
Road Structures								-		
Road Furniture		136	300	300	-	-	225	225	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	75	75	100.0%	100
LV Networks		2,132	100	100	-	-	75	75	100.0%	100
Capital Spares								-		
Water Supply Infrastructure		975	44,000	44,000	792	44,880	33,000	(11,880)	-36.0%	44,000
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations								-		
Water Treatment Works		-	44,000	44,000	792	44,880	33,000	(11,880)	-36.0%	44,000
Sanitation Infrastructure		-	11,500	11,500	-	7,810	8,625	815	9.4%	11,500
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works		-	11,500	11,500	-	7,810	8,625	815	9.4%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	1,460	9,449	10,318	869	8.4%	13,757
Landfill Sites		16,714	13,757	13,757	1,460	9,449	10,318	869	8.4%	13,757
<b>Community Assets</b>		1	250	350	-	30	238	208	87.5%	350
Community Facilities		-	-	100	-	-	50	50	100.0%	100
Cemeteries/Crematoria		-	-	100	-	-	50	50	100.0%	100
Sport and Recreation Facilities		1	250	250	-	30	188	158	84.2%	250
Indoor Facilities								-		
Outdoor Facilities		1	250	250	-	30	188	158	84.2%	250
Capital Spares								-		
<b>Other assets</b>		3,420	5,886	5,886	666	4,318	4,415	97	2.2%	5,886
Operational Buildings		3,420	5,886	5,886	666	4,318	4,415	97	2.2%	5,886
Municipal Offices		3,420	5,886	5,886	666	4,318	4,415	97	2.2%	5,886
<b>Intangible Assets</b>		4,312	7,500	9,107	-	9,107	6,268	(2,839)	-45.3%	9,107
Servitudes								-		
Licences and Rights		4,312	7,500	9,107	-	9,107	6,268	(2,839)	-45.3%	9,107
Computer Software and Applications		4,312	7,500	9,107	-	9,107	6,268	(2,839)	-45.3%	9,107
<b>Computer Equipment</b>		22	50	50	-	15	38	22	58.9%	50
Computer Equipment		22	50	50	-	15	38	22	58.9%	50
<b>Transport Assets</b>		24,183	8,550	8,550	152	1,984	6,413	4,428	69.1%	8,550
Transport Assets		24,183	8,550	8,550	152	1,984	6,413	4,428	69.1%	8,550
Policing and Protection								-		
Zoological plants and animals								-		
Immaturing		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
<b>Total Repairs</b>	1	53,063	96,894	98,601	3,154	77,678	73,363	(4,315)	-5.9%	98,601

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup>  
MARCH 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

**10.2.4 Supporting Table SC13d**

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		86,177	122,023	122,023	10,042	98,824	91,517	(7,307)	-8.0%	122,023
Roads Infrastructure		20,009	39,337	39,337	9,953	45,516	29,503	(16,013)	-54.3%	39,337
Roads		20,009	39,337	39,337	9,953	45,516	29,503	(16,013)	-54.3%	39,337
Storm water Infrastructure		5,226	5,306	5,306	1,100	4,692	3,979	(712)	-17.9%	5,306
Drainage Collection		5,226	5,306	5,306	1,100	4,692	3,979	(712)	-17.9%	5,306
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,560	4,412	4,412	208	2,784	3,309	525	15.9%	4,412
Power Plants		3,560	4,412	4,412	208	2,784	3,309	525	15.9%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	(1,306)	43,734	51,384	7,650	14.9%	68,512
Distribution		54,628	68,512	68,512	(1,306)	43,734	51,384	7,650	14.9%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	54	1,594	2,554	960	37.6%	3,406
Waste Water Treatment Works		1,989	3,406	3,406	54	1,594	2,554	960	37.6%	3,406
Solid Waste Infrastructure		764	1,051	1,051	34	504	788	284	36.0%	1,051
Landfill Sites		764	1,051	1,051	34	504	788	284	36.0%	1,051
<b>Community Assets</b>		17,714	18,147	18,147	(639)	14,350	13,611	(739)	-5.4%	18,147
Community Facilities		17,714	18,147	18,147	(639)	14,350	13,611	(739)	-5.4%	18,147
Halls		15,146	16,209	16,209	(251)	12,338	12,157	(181)	-1.5%	16,209
Centres		2,568	1,938	1,938	(388)	2,012	1,454	(558)	-38.4%	1,938
<b>Other assets</b>		6,159	7,499	7,499	156	5,179	5,624	444	7.9%	7,499
Operational Buildings		6,159	7,499	7,499	156	5,179	5,624	444	7.9%	7,499
Municipal Offices		6,159	7,499	7,499	156	5,179	5,624	444	7.9%	7,499
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		2,504	5,432	5,432	149	2,011	4,074	2,064	50.7%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	149	2,011	4,074	2,064	50.7%	5,432
<b>Machinery and Equipment</b>		242	410	410	7	168	308	139	45.2%	410
Machinery and Equipment		242	410	410	7	168	308	139	45.2%	410
<b>Transport Assets</b>		5,917	2,859	2,859	180	4,167	2,144	(2,023)	-94.3%	2,859
Transport Assets		5,917	2,859	2,859	180	4,167	2,144	(2,023)	-94.3%	2,859
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	121,308	162,638	162,638	10,207	126,202	121,979	(4,223)	-3.5%	162,638

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 31<sup>st</sup> MARCH 2025 - 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 - M09 March

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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		246	43,084	49,656	645	24,760	35,099	10,339	29.5%	49,656
Roads Infrastructure		246	40,084	46,364	477	22,850	32,703	9,853	30.1%	46,364
Roads		246	40,084	46,364	477	22,850	32,703	9,853	30.1%	46,364
Sanitation Infrastructure		-	3,000	3,292	168	1,910	2,396	486	20.3%	3,292
Pump Station		-						-		
Reticulation		-	3,000	3,292	168	1,910	2,396	486	20.3%	3,292
<b>Community Assets</b>		-	7,000	2,000	-	-	2,750	2,750	100.0%	2,000
Community Facilities		-	7,000	2,000	-	-	2,750	2,750	100.0%	2,000
Libraries		-						-		
Cemeteries/Crematoria		-	7,000	2,000	-	-	2,750	2,750	100.0%	2,000
<b>Computer Equipment</b>		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	246	50,084	51,656	645	24,760	37,849	13,089	34.6%	51,656