

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

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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 June 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 4th Quarter of 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 30 June 2025, reflecting the actual performance against the allocated budget.

1.4. Performance against the Operating Budget

ACTUAL vs ORIGINAL BUDGET as at 30 JUNE 2025				
(R'000)	2024/2025 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 078 630	1 092 652	(14 021)	101%
TOTAL EXPENDITURE	1 466 235	1 270 316	195 919	87%
CAPITAL EXPENDITURE	230 375	212 549	17 826	92%

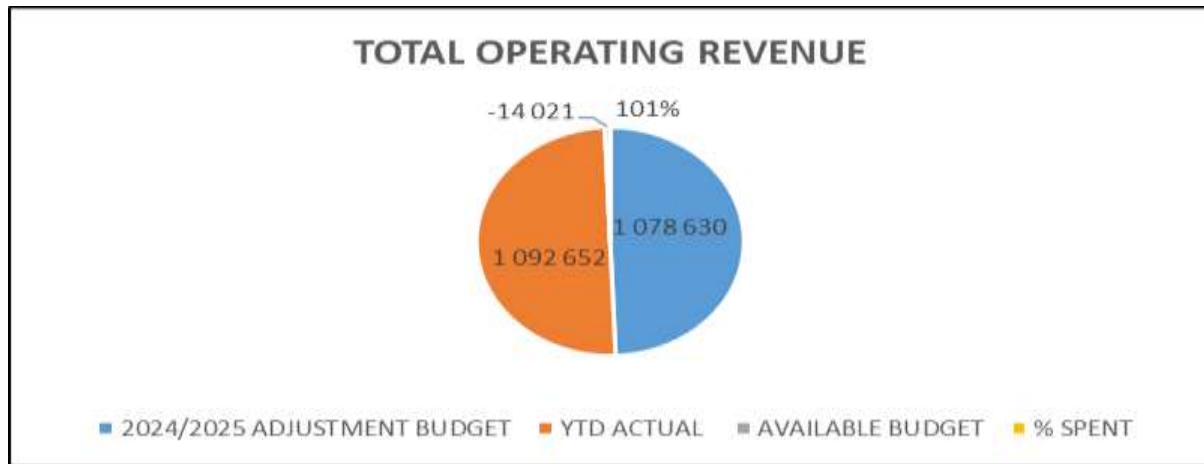
Operating revenue generated as at the reporting period amount to R1,092 billion which translates to 101% when compared to the allocated budget. Year to date expenditure for the same period amounts to R1,270 million or 87% of the appropriated operating expenditure budget.

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Operating Revenue

The table below reflects operating revenue performance per revenue item.

OPERATING REVENUE					
Revenue Sources	2024/25 Adj Budget	Actual	Year to date	Available	% Spent
R'000					
JUNE 2025					
Property Rates	144 686	12 275	165 220	(20 535)	114%
Service charges - water revenue	197 242	13 276	182 211	15 031	92%
Service charges - sanitation revenue	5 103	407	4 879	224	96%
Service charges - refuse revenue	13 042	1 120	13 292	(250)	102%
Interest earned - external investments	12 500	683	13 235	(735)	106%
Interest earned - outstanding debtors	89 133	8 820	96 321	(7 188)	108%
Traffic Fines	1 800	588	1 826	(26)	101%
Licence Applications	1 500	408	2 780	(1 280)	185%
Transfers recognised - operational	611 034	2 597	609 789	1 245	100%
Rental of facilities and equipment	118	1	7	111	6%
Other revenue	2 472	528	3 093	(620)	125%
TOTAL REVENUE	1 078 630	40 702	1 092 652	(14 021)	101%



The total revenue generated as at 30 June 2025 amount to R1,092 billion or 101% against the total budget of R1,078 billion. Of the total revenue generated to date, 44% relates to own revenue while operational grants accounts for 56%.

The above table indicates that the municipality heavily relies on government grants to fund its day to day expenses, it is therefore imperative that revenue measures be enhanced to ensure financial sustainability. It is further observed that most revenue items have performed beyond the target of 95%-100%, indicating potential revenue growth, while actual revenue collection remains a threat to the financial sustainability of the municipality.

Over performance on interest on current receivables can be attributed low payment rate from consumers. Revenue from license application have also performed above the target, this is due to lack system integration from the Traffic Unit. Overperformance on property rates amongst others, is affected by changes in property values, rezoning of properties etc.

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Total year to date own revenue generated amounts to R482.8 million. Own revenue is mainly derived from property rates and service charges which contributed R365.6 million or 76% of the total own revenue generated for the reported period.

Interest earned charged on outstanding debtors amount to R96.3 million or 26% of the billed revenue for the reporting period. 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.

The table below reflects the performance of grants received in the 4th quarter of the financial year.

GRANT PERFORMANCE						
30/06/2025						
DESCRIPTION (R'000)	BUDGET	ADJUSTMENT	RECEIVED	CONDITIONS SP	% Spending / Budget	% Spending / Received
EQUITABLE SHARE	600,070	600,070	600,070	600,070	100%	100%
MIG CAPITAL PROJECTS	167,504	167,552	167,552	158,116	94%	94%
WSIG CAPITAL PROJECTS	80,000	57,053	57,053	52,943	93%	93%
FMG GRANT	2,000	2,000	2,000	2,000	100%	100%
EPWP	1,359	1,124	1,124	1,124	100%	100%
PMU	6,979	5,799	5,799	5,377	93%	93%
LIBRARY	1,254	2,041	2,041	1,604	79%	79%
TOTAL	859,166	835,639	835,639	821,234	98%	98%

Operating Expenditure

OPERATING EXPENDITURE					
Expenditure Item	2024/25 Adj Budget	Actual	Year to date	Available	% Spent
R'000	JUNE 2025				
Employee Related Cost and Allowance of Cou	429 471	30 917	343 401	86 070	80%
Contracted Services	202 730	17 196	181 889	20 840	90%
Operational Cost	113 381	12 011	92 107	21 274	81%
Inventory	197 755	(594)	108 456	89 299	55%
Bulk Purchases Electricity	42 000	1 494	33 477	8 523	80%
Interest on External Loans	2 252	279	2 183	69	97%
Debt Impairment	316 008		304 355	11 653	96%
Bad debts Written Off (Irrecoverable Debts)	-	31 262	34 686	(34 686)	
Depreciation	162 638	14 520	169 764	(7 125)	104%
TOTAL EXPENDITURE	1 466 235	107 085	1 270 316	195 919	87%

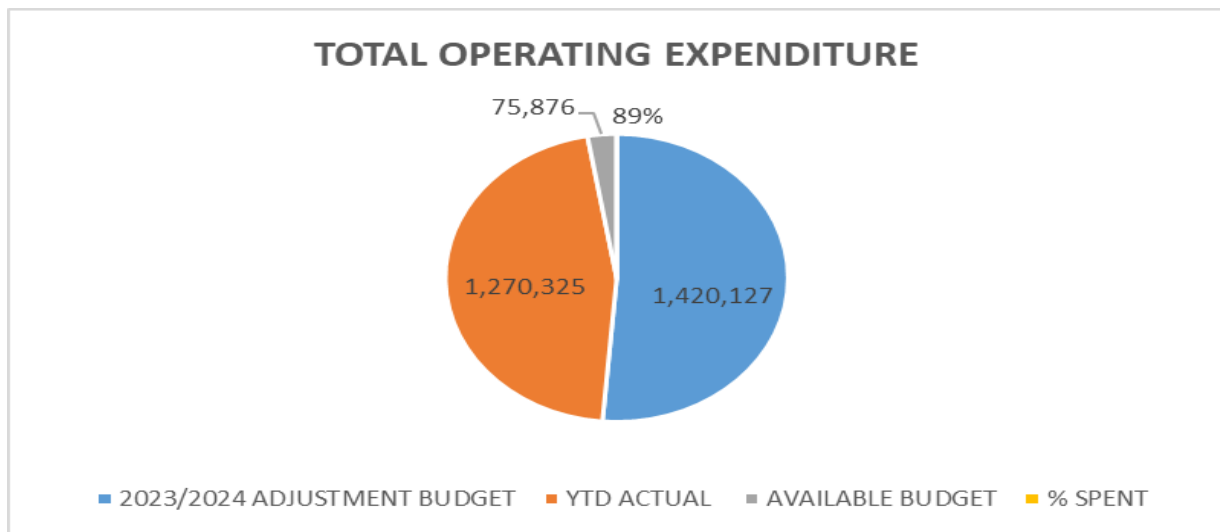
Total operating expenditure incurred as at 30 June 2025 amounted to R1,270 billion which equates 87% of the total budget of R1.4 billion.

Underspending is noted on employee costs and inventory consumed, which is comprises of bulk water purchases and materials utilized for repairs and

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maintenance. Underspending on employee related costs can be attributed to vacant positions that were not filled in 2024-25 financial year, e.g. three Section 57 positions.

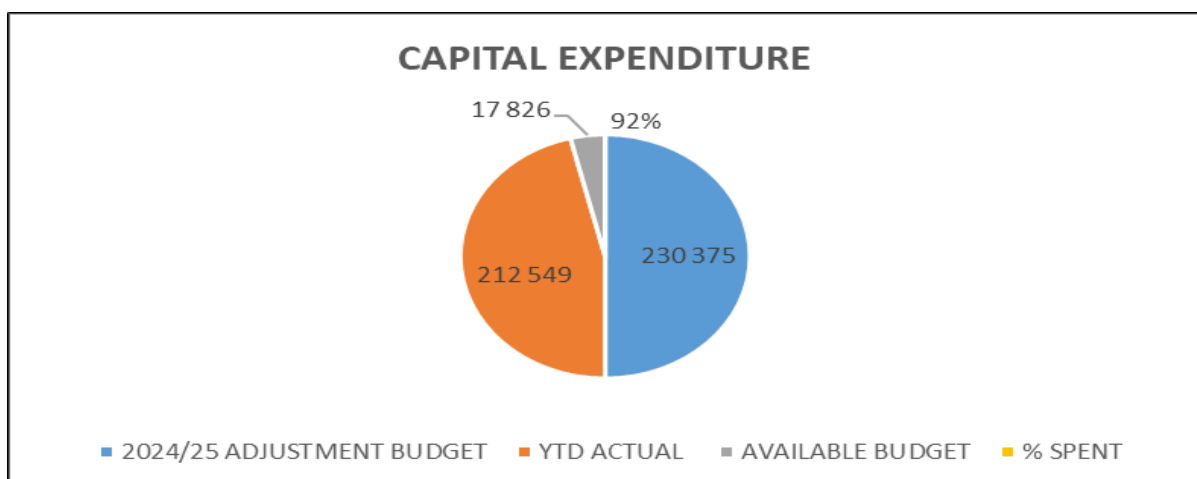
On contrary, there are items that have exceeded the allocated budget as at 30 June 2025, e.g. depreciation. Overspending on line items would lead to unauthorized expenditure at the end of the year. It must however be noted that over spending on depreciation occurred as a result of year-end processes. The irrecoverable debts expenditure emanated from Council’s resolution to provide incentives to the consumers and debtors write off balances.



1.5. Capital Expenditure

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

ACTUAL vs ORIGINAL BUDGET as at 30 JUNE 2025				
(R'000)	2024/25 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
CAPITAL EXPENDITURE	230 375	212 549	17 826	92%



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The capital expenditure reported for the period under review amounts to R212.5 million or 92% of adjusted budget of R230.3 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 unspent balance of the grant funded projects will be subjected to the roll over process.

1.6. Material Variances From SDBIP

Under spending on operating expenditure can be attributed to cash flow challenges, delays in filling senior management positions etc. Capital expenditure have underspent by 8% and the balance will be subjected to roll over process.

Overperformance is noted on property rates, refuse, sanitation, license application and interest.

1.7. Remedial Corrective Steps

In averting the underspending on capital budget, procurement processes started early for 2025-26 financial year. Strict expenditure and cash flow management will be enforced in the new financial year to reduce costs in order to improve the budget status of the municipality. In-year monitoring reports will be utilised as an early warning system for budget performance and take necessary precautions.

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

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(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.

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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 - M12 June

Description	2023/24		Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	150,272	144,686	144,686	12,275	165,220	144,686	20,535	14%	144,686
Service charges	207,969	213,534	215,388	14,802	200,382	215,388	(15,006)	-7%	215,388
Investment revenue	13,500	12,500	12,500	683	13,235	12,500	735	6%	12,500
Transfers and subsidies - Operational	584,689	611,662	611,034	2,597	609,789	611,034	(1,245)	(0)	611,034
Other own revenue	94,143	78,693	95,023	10,345	104,026	95,023	9,003	9%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,078,630	40,702	1,092,652	1,078,630	14,021	1%	1,078,630
Employee costs	322,761	396,070	397,670	27,241	315,456	397,670	(82,214)	-21%	397,670
Remuneration of Councillors	26,872	31,802	31,802	3,676	27,945	31,802	(3,856)	-12%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	169,764	162,638	7,125	4%	162,638
Interest	6,434	2,252	2,252	279	2,183	2,252	(69)	-3%	2,252
Inventory consumed and bulk purchases	210,602	239,755	239,755	900	141,932	239,755	(97,823)	-41%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	632,118	60,469	613,045	632,118	(19,073)	-3%	632,118
Total Expenditure	1,230,440	1,346,201	1,466,235	107,085	1,270,325	1,466,235	(195,910)	-13%	1,466,235
Surplus/(Deficit)	(179,867)	(285,127)	(387,605)	(66,383)	(177,674)	(387,605)	209,931	-54%	(387,605)
Transfers and subsidies - capital (monetary)	232,306	247,504	224,605	49,081	164,715	224,605	###	-27%	224,605
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	-92%	(163,000)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	-92%	(163,000)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	230,375	50,879	182,102	230,375	(48,272)	-21%	230,375
Capital transfers recognised	24,725	247,504	224,605	50,434	180,979	224,605	(43,625)	-19%	224,605
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,770	445	1,123	5,770	(4,647)	-81%	5,770
Total sources of capital funds	26,404	252,554	230,375	50,879	182,102	230,375	(48,272)	-21%	230,375
Financial position									
Total current assets	420,083	279,341	279,341		424,501				279,341
Total non current assets	3,263,067	3,849,191	3,827,012		3,276,857				3,827,012
Total current liabilities	412,262	223,573	220,479		455,842				220,479
Total non current liabilities	60,409	62,505	62,505		46,519				62,505
Community wealth/Equity	3,275,387	3,940,176	4,046,468		3,199,007				4,046,468
Cash flows									
Net cash from (used) operating	1,497,510	72,838	72,838	59,305	750,528	72,838	(677,690)	-930%	72,838
Net cash from (used) investing	(24,476)	(290,437)	(290,437)	(50,427)	(181,650)	(290,437)	(108,787)	37%	(290,437)
Net cash from (used) financing	(5,335)	(14,372)	(14,372)	(1,638)	(14,792)	(14,372)	420	-3%	(14,372)
Cash/cash equivalents at the month/year end	1,506,555	(215,034)	(215,034)	(46,687)	597,672	(215,034)	(812,707)	378%	(188,384)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	80,945	40,294	38,226	37,257	34,057	31,090	320,889	#####	1,705,060
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		820,436	568,055	584,150	22,271	612,536	584,150	28,386	5%	584,150
Executive and council		1,577	23,856	23,621	356	23,620	23,621	(0)	0%	23,621
Finance and administration		818,860	544,199	560,529	21,916	588,915	560,529	28,386	5%	560,529
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,253	13,954	5,341	1,252	5,874	5,341	532	10%	5,341
Community and social services		10,365	1,254	2,041	254	1,263	2,041	(779)	-38%	2,041
Sport and recreation		1	9,400	-	1	6	-	6	#DIV/0!	-
Public safety		4,887	3,300	3,300	996	4,605	3,300	1,305	40%	3,300
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,298	58,374	69,120	19,955	57,190	69,120	(11,930)	-17%	69,120
Planning and development		5,664	7,099	5,919	1,925	5,575	5,919	(344)	-6%	5,919
Road transport		48,635	51,275	63,201	18,031	51,615	63,201	(11,586)	-18%	63,201
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		392,892	668,196	644,624	46,305	581,767	644,624	(62,858)	-10%	644,624
Energy sources		5,690	5,000	9,123	4,523	5,066	9,123	(4,057)	-44%	9,123
Water management		369,552	526,825	499,241	40,255	440,415	499,241	(58,826)	-12%	499,241
Waste water management		4,786	30,716	30,716	407	30,492	30,716	(224)	-1%	30,716
Waste management		12,864	105,654	105,544	1,120	105,794	105,544	250	0%	105,544
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,282,879	1,308,579	1,303,235	89,783	1,257,366	1,303,235	(45,869)	-4%	1,303,235
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	463,233	39,312	437,897	463,233	(25,336)	-5%	463,233
Executive and council		115,908	117,269	117,209	11,537	97,355	117,209	(19,853)	-17%	117,209
Finance and administration		336,515	300,575	339,636	27,313	334,473	339,636	(5,162)	-2%	339,636
Internal audit		5,474	6,689	6,389	463	6,068	6,389	(320)	-5%	6,389
<i>Community and public safety</i>		119,898	136,383	138,610	8,721	125,132	138,610	(13,478)	-10%	138,610
Community and social services		29,315	37,776	38,694	3,198	31,959	38,694	(6,734)	-17%	38,694
Sport and recreation		52,405	51,519	51,119	4,648	50,126	51,119	(993)	-2%	51,119
Public safety		38,177	47,088	48,798	876	43,047	48,798	(5,751)	-12%	48,798
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63,245	105,492	102,812	9,071	98,838	102,812	(3,974)	-4%	102,812
Planning and development		25,178	53,139	50,459	2,946	24,107	50,459	(26,352)	-52%	50,459
Road transport		38,067	52,353	52,353	6,126	74,731	52,353	22,378	43%	52,353
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		586,166	676,326	758,112	49,721	605,269	758,112	(152,843)	-20%	758,112
Energy sources		52,928	56,697	56,697	4,697	48,189	56,697	(8,508)	-15%	56,697
Water management		448,081	494,039	574,842	36,309	470,947	574,842	(103,895)	-18%	574,842
Waste water management		28,747	40,918	41,048	2,143	30,575	41,048	(10,474)	-26%	41,048
Waste management		56,411	84,671	85,525	6,572	55,559	85,525	(29,967)	-35%	85,525
<i>Other</i>		3,235	3,468	3,468	258	3,190	3,468	(279)	-8%	3,468
Total Expenditure - Functional	3	1,230,440	1,346,201	1,466,235	107,085	1,270,325	1,466,235	(195,910)	-13%	1,466,235
Surplus/ (Deficit) for the year		52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	-0.920495	(163,000)

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - 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) - M12 June

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	23,621	356	23,620	23,621	(0)	0.0%	23,621
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		818,217	543,699	560,029	21,916	588,380	560,029	28,350	5.1%	560,029
Vote 04 - Corporate Services		643	500	500	-	536	500	36	7.2%	500
Vote 05 - Community Services		28,117	119,608	110,885	2,371	111,668	110,885	782	0.7%	110,885
Vote 06 - Planning & Development		264	120	120	6	198	120	78	65.2%	120
Vote 07 - Infrastructure & Technical Services		434,062	620,796	608,080	65,135	532,964	608,080	(75,116)	-12.4%	608,080
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	1,303,235	89,783	1,257,366	1,303,235	(45,869)	-3.5%	1,303,235
Expenditure by Vote										
Vote 01 - Municipal Council	1	92,542	98,023	98,163	10,199	81,569	98,163	(16,593)	-16.9%	98,163
Vote 02 - Office Of The Accounting Officer		34,109	32,182	31,682	2,380	27,494	31,682	(4,188)	-13.2%	31,682
Vote 03 - Budget And Treasury Office		226,212	143,641	185,351	16,450	216,458	185,351	31,106	16.8%	185,351
Vote 04 - Corporate Services		84,751	114,618	112,368	9,683	98,008	112,368	(14,360)	-12.8%	112,368
Vote 05 - Community Services		187,747	232,803	235,484	15,783	191,149	235,484	(44,335)	-18.8%	235,484
Vote 06 - Planning & Development		25,335	47,688	46,188	2,540	22,587	46,188	(23,601)	-51.1%	46,188
Vote 07 - Infrastructure & Technical Services		579,745	677,247	756,999	50,049	633,061	756,999	(123,938)	-16.4%	756,999
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,230,440	1,346,201	1,466,235	107,085	1,270,325	1,466,235	(195,910)	-13.4%	1,466,235
Surplus/ (Deficit) for the year	2	52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	-92.0%	(163,000)

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 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) - M12 June

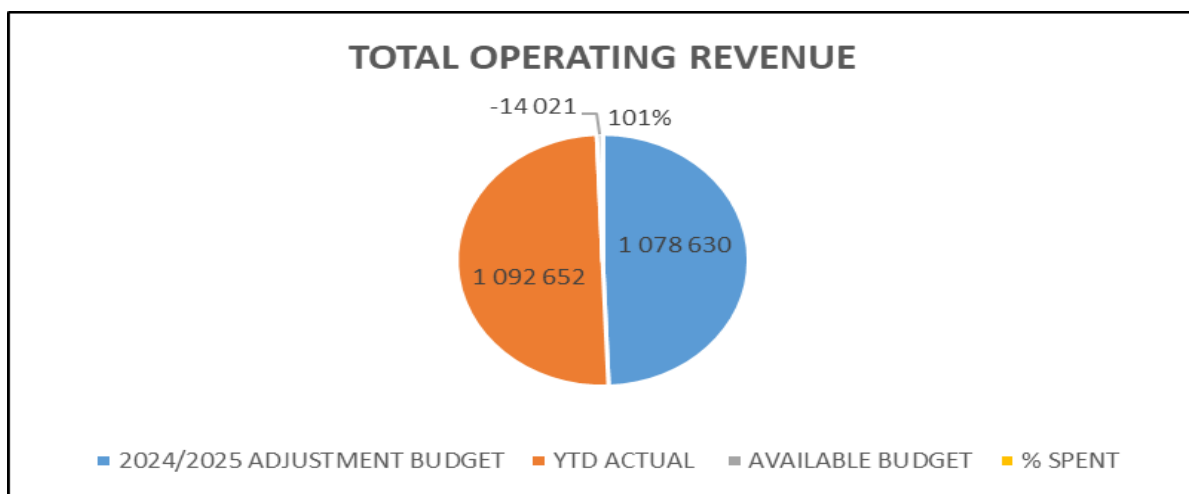
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		190,319	197,242	197,242	13,276	182,211	197,242	(15,031)	-8%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	407	4,879	5,103	(224)	-4%	5,103
Service charges - Waste management		12,864	11,189	13,042	1,120	13,292	13,042	250	2%	13,042
Sale of Goods and Rendering of Services		793	547	547	14	722	547	175	32%	547
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49,267	41,304	56,100	5,470	59,933	56,100	3,833	7%	56,100
Interest from Current and Non Current Assets		13,500	12,500	12,500	683	13,235	12,500	735	6%	12,500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		99	118	118	1	7	118	(111)	-94%	118
Licence and permits		3,128	1,500	1,500	408	2,780	1,500	1,280	85%	1,500
Operational Revenue		2,058	1,925	1,925	62	1,686	1,925	(239)	-12%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	12,275	165,220	144,686	20,535	14%	144,686
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,759	1,800	1,800	588	1,826	1,800	26	1%	1,800
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		584,689	611,662	611,034	2,597	609,789	611,034	(1,245)	0%	611,034
Interest		35,103	31,498	33,033	3,351	36,388	33,033	3,355	10%	33,033
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1,928	-	-	452	452	-	452	#DIV/0!	-
Other Gains		8	-	-	-	232	-	232	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,050,573	1,061,075	1,078,630	40,702	1,092,652	1,078,630	14,021	1%	1,078,630
Expenditure By Type										
Employee related costs		322,761	396,070	397,670	27,241	315,456	397,670	(82,214)	-21%	397,670
Remuneration of councillors		26,872	31,802	31,802	3,676	27,945	31,802	(3,856)	-12%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	1,494	33,477	42,000	(8,523)	-20%	42,000
Inventory consumed		168,696	197,755	197,755	(594)	108,456	197,755	(89,299)	-45%	197,755
Debt impairment		302,703	194,642	316,008	-	304,355	316,008	(11,653)	-4%	316,008
Depreciation and amortisation		121,308	162,638	162,638	14,520	169,764	162,638	7,125	4%	162,638
Interest		6,434	2,252	2,252	279	2,183	2,252	(69)	-3%	2,252
Contracted services		145,069	205,880	202,730	16,892	181,889	202,730	(20,840)	-10%	202,730
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		8,010	-	-	31,262	34,686	-	34,686	#DIV/0!	-
Operational costs		81,826	113,163	113,381	12,011	91,592	113,381	(21,789)	-19%	113,381
Losses on Disposal of Assets		4,852	-	-	-	-	-	-	-	-
Other Losses		3	-	-	304	525	-	525	#DIV/0!	-
Total Expenditure		1,230,440	1,346,201	1,466,235	107,085	1,270,325	1,466,235	(195,910)	-13%	1,466,235
Surplus/(Deficit)		(179,867)	(285,127)	(387,605)	(66,383)	(177,674)	(387,605)	209,931	(0)	(387,605)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		232,306	247,504	224,605	49,081	164,715	224,605	(59,890)	(0)	224,605
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	(0)	(163,000)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	(0)	(163,000)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	(0)	(163,000)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52,439	(37,623)	(163,000)	(17,301)	(12,959)	(163,000)	150,041	(0)	(163,000)

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY

Revenue

- a) Budgeted operating revenue for the 2024/2025 financial year to R1,078 billion.
- b) Year to date operating revenue comprises of own revenue and grants at 42% and 56% respectively. The municipality depends on government grants to fund its operations.
- c) Own revenue generated for the reporting period amount to R482.8 million. Own revenue is mainly derived from property rates and service charges which contributed R365.6 million or 76% of the total own revenue generated for the reported period.
- d) Interest earned on outstanding debtors amount to R96.3 million. Low revenue collection remains a challenge and a threat to the financial sustainability.

Graphical Illustration of operating revenue against the approved budget

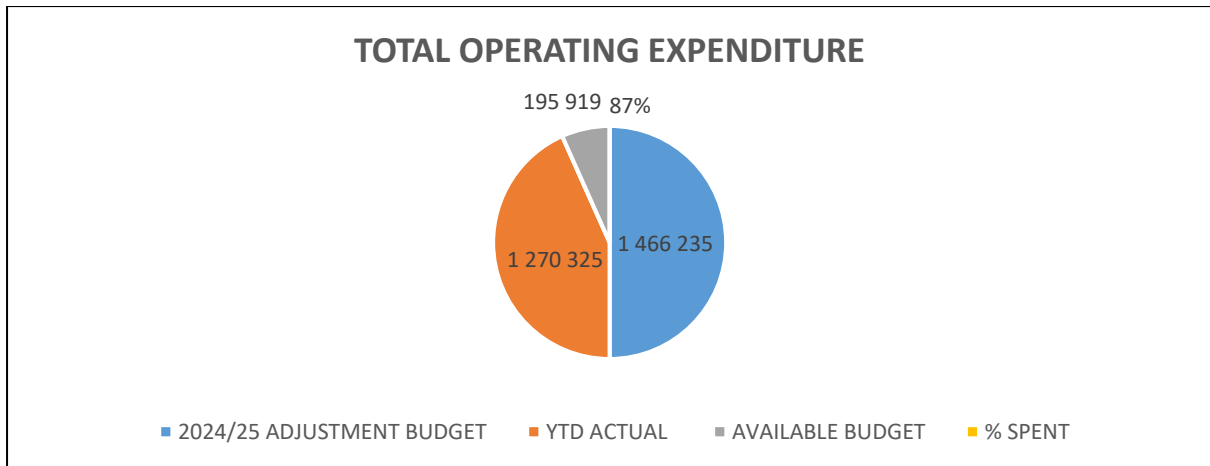


Expenditure

- (a) Operating expenditure incurred for the reporting period amount to R1,270 billion or 87% against the allocated budget.
- (b) Underspending of 13% can be attributed to cash flow challenges, vacant positions that were budgeted for.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

Graphical Illustration of operating expenditure against the approved budget



QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY

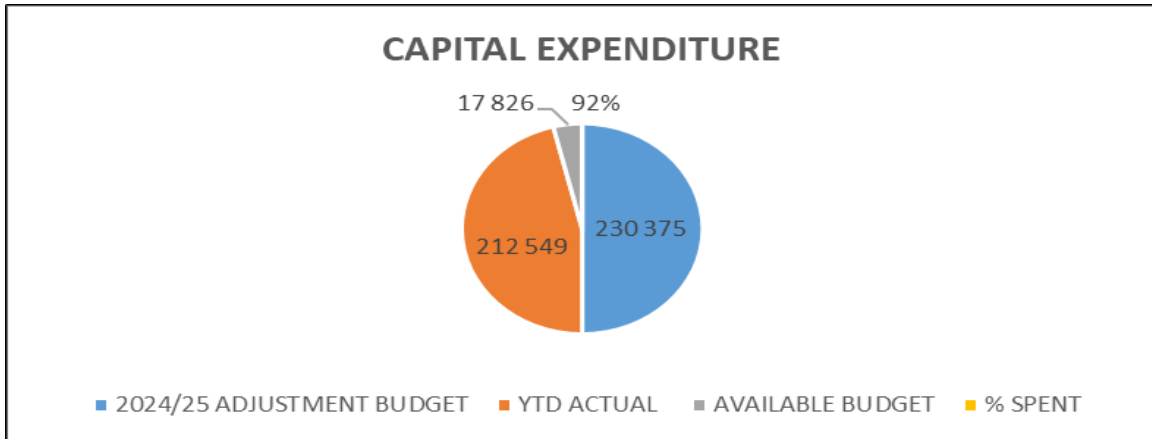
2.5. Table C5: Capital Expenditure by Vote

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

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	109	787	2,500	(1,713)	-69%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	-	-	2,550	(2,550)	-100%	2,550
Vote 05 - Community Services		497	11,364	720	336	336	720	(384)	-53%	720
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	224,605	50,434	180,979	224,605	(43,625)	-19%	224,605
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	230,375	50,879	182,102	230,375	(48,272)	-21%	230,375
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	230,375	50,879	182,102	230,375	(48,272)	-21%	230,375
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	109	787	5,050	(4,263)	-84%	5,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		187	5,050	5,050	109	787	5,050	(4,263)	-84%	5,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,493	9,400	720	336	336	720	(384)	-53%	720
Community and social services		1,438	9,400	720	336	336	720	(384)	-53%	720
Sport and recreation		55	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		246	51,275	63,201	15,198	54,452	63,201	(8,749)	-14%	63,201
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		246	51,275	63,201	15,198	54,452	63,201	(8,749)	-14%	63,201
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24,478	186,829	161,404	35,236	126,528	161,404	(34,876)	-22%	161,404
Energy sources		-	5,000	9,123	1,279	4,934	9,123	(4,189)	-46%	9,123
Water management		25,474	167,865	140,970	33,935	111,759	140,970	(29,210)	-21%	140,970
Waste water management		-	12,000	11,311	23	9,835	11,311	(1,476)	-13%	11,311
Waste management		(996)	1,964	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26,404	252,554	230,375	50,879	182,102	230,375	(48,272)	-21%	230,375
Funded by:										
National Government		24,725	247,504	224,605	50,434	180,979	224,605	(43,625)	-19%	224,605
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	224,605	50,434	180,979	224,605	(43,625)	-19%	224,605
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,679	5,050	5,770	445	1,123	5,770	(4,647)	-81%	5,770
Total Capital Funding		26,404	252,554	230,375	50,879	182,102	230,375	(48,272)	-21%	230,375

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

Graphical Illustration of capital expenditure against the approved budget



The capital expenditure reported for the period under review amounts to R212.5 million or 92% of adjusted budget of R230.3 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 unspent balance of the grant funded projects will be subjected to the roll over process.

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

2.6. Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		43,587	38,450	38,450	55,585	38,450
Trade and other receivables from exchange transactions		102,865	82,503	82,503	79,651	82,503
Receivables from non-exchange transactions		80,918	112,848	112,848	60,305	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	32,162	17,370
VAT		146,889	26,122	26,122	172,801	26,122
Other current assets		24,353	2,049	2,049	23,998	2,049
Total current assets		420,083	279,341	279,341	424,501	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	3,658,691	3,114,080	3,658,691
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		12,478	15,354	15,354	10,465	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	3,827,012	3,276,857	3,827,012
TOTAL ASSETS		3,683,150	4,128,532	4,106,352	3,701,358	4,106,352
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		3,605	14,372	14,372	2,703	14,372
Consumer deposits		755	600	600	758	600
Trade and other payables from exchange transactions		215,231	204,741	204,741	180,070	204,741
Trade and other payables from non-exchange transactions		3,305	-	(3,094)	61,135	(3,094)
Provision		58,317	3,861	3,861	49,507	3,861
VAT		131,049	-	-	161,667	-
Other current liabilities		-	-	-	-	-
Total current liabilities		412,262	223,573	220,479	455,842	220,479
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	9,055	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	46,519	62,505
TOTAL LIABILITIES		472,671	286,079	282,985	502,361	282,985
NET ASSETS	2	3,210,478	3,842,453	3,823,367	3,198,998	3,823,367
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,275,387	3,940,176	4,046,468	3,199,007	4,046,468
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,275,387	3,940,176	4,046,468	3,199,007	4,046,468

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

The municipality closed the month with a favourable cash balance.

2.7. Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	75,237	75,237	5,114	63,602	75,237	(11,634)	-15%	75,237
Service charges		93,693	88,506	88,506	(2,387)	27,379	88,506	(61,127)	-69%	88,506
Other revenue		425,826	4,810	4,810	98,444	(351,549)	4,810	(356,359)	-7409%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	-	604,194	611,662	(7,468)	-1%	611,662
Transfers and Subsidies - Capital		232,503	247,504	247,504	-	228,351	247,504	(19,153)	-8%	247,504
Interest		13,045	34,341	34,341	2,003	21,892	34,341	(12,449)	-36%	34,341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76,091	(989,222)	(989,222)	(43,869)	156,658	(989,222)	#####	116%	(989,222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,510	72,838	72,838	59,305	750,528	72,838	(677,690)	-930%	72,838
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,928	-	-	452	452	-	452	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(26,404)	(290,437)	(290,437)	(50,879)	(182,102)	(290,437)	(108,335)	37%	(290,437)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	(290,437)	(290,437)	(50,427)	(181,650)	(290,437)	(108,787)	37%	(290,437)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	(1,180)	(13,805)	-	(13,805)	#DIV/0!	-
Borrowing long term/refinancing		(84)	-	-	-	(69)	-	(69)	#DIV/0!	-
Increase (decrease) in consumer deposits		(5)	-	-	-	(1)	-	(1)	#DIV/0!	-
Payments										
Repayment of borrowing		(5,246)	(14,372)	(14,372)	(457)	(917)	(14,372)	(13,455)	94%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,335)	(14,372)	(14,372)	(1,638)	(14,792)	(14,372)	420	-3%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD		1,467,700	(231,971)	(231,971)	7,241	554,085	(231,971)			(231,971)
Cash/cash equivalents at beginning:		38,855	16,937	16,937	(53,928)	43,587	16,937			43,587
Cash/cash equivalents at month/year end:		1,506,555	(215,034)	(215,034)	(46,687)	597,672	(215,034)			(188,384)

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

The Municipality noted the following challenges:

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 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 - M12 June

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	12.2%	11.2%	1.3%	2.3%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.5%	6.1%	5.9%	7.9%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	101.9%	124.9%	126.7%	93.1%	126.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	17.2%	17.4%	12.2%	17.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		19.8%	18.6%	18.3%	15.0%	18.3%
Longstanding Debtors Recovered			0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30.7%	37.3%	36.9%	28.9%	36.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.0%	9.1%	9.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.3%	1.5%	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 30 JUNE 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 - M12 June

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	36,699	19,258	17,560	16,826	14,195	13,226	103,898	605,965	827,648	754,131	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	22,929	10,474	10,471	10,494	10,470	9,188	165,234	258,789	498,049	454,175	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	786	567	320	353	352	427	1,911	8,456	13,173	11,500	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,590	1,228	1,227	1,223	1,222	1,228	7,630	33,086	49,433	44,388	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	17,577	8,615	8,495	8,210	7,664	6,871	40,993	186,709	285,133	250,446	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	364	153	153	151	154	151	1,223	29,275	31,625	30,955	-	-	
Total By Income Source	2000	80,945	40,294	38,226	37,257	34,057	31,090	320,889	1,122,301	1,705,060	1,545,594	-	-	
2023/24 - totals only		77512804	37788522	38152017	37086469	34113505	29907474	#####	#####	1,477,128	1,323,674	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	16,138	7,376	7,465	7,035	6,561	6,260	179,077	72,109	302,021	271,042	-	-	
Commercial	2300	25,876	13,731	11,721	10,888	8,378	6,709	33,699	337,536	448,538	397,211	-	-	
Households	2400	38,670	19,086	18,940	19,235	19,014	18,023	107,426	707,262	947,655	870,960	-	-	
Other	2500	262	101	101	99	104	98	686	5,395	6,847	6,382	-	-	

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 amounts to R1,705 billion. Of the total balance, 91% is older than 90 days, rendering it difficult to collect. It must be noted that the debtors’ book balance has increased by R152.8 million from the R1.698 billion reported in May 2025.

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 - M12 June

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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1,497	-	-	-	-	-	-	-	-	1,497	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement de	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	38,084	8,433	-	-	-	-	-	-	-	46,518	5,560
Auditor General	0800	3,428	-	-	-	-	-	-	-	-	3,428	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	43,009	8,433	-	-	-	-	-	-	-	51,443	5,560

The creditors balance for June 2025 amount to R51.4 million. Total outstanding creditors are payable to Bulk electricity, trade creditors and Auditor general.

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 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 - M12 June

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		30/06/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	25,870.56	0.00	150,000,000.00	2,904,300.48	152,000,000.00	930,171.04
2062250801	12 MONTHS CEDED ESCOM	458,112.66		0.00	0.00		502,452.95
228810957(004)	CALL - MIG STANDARD BANK	1,473,300.88	0.00	135,313,000.00	3,250,508.13	139,909,726.01	127,083.00
228810957(003)	CALL WSIG GRANT	25,304,937.91		55,000,000.00	2,665,242.92	78,831,945.00	4,138,235.83
228810957(001)	CALL FLEET	379,916.59	0.00	0.00	31,428.90	0.00	411,345.49
BALANCE		27,642,138.60		340,313,000.00	8,851,480.43	370,741,671.01	6,109,288.31

The investment reported as at 30 June 2025 amount to 6.1 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 30
JUNE 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 - M12 June

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	608,993	2,346	608,571	608,993	(422)	-0.1%	608,993
Energy Efficiency and Demand Side Management Grant		1,000	-	-	-	-	-	-	-	-
Equitable Share		566,087	600,070	600,070	-	600,070	600,070	(0)	0.0%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,124	356	1,124	1,124	-	0.0%	1,124
Local Government Financial Management Grant		1,951	2,000	2,000	72	2,000	2,000	-	0.0%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,400	6,979	5,799	1,919	5,377	5,799	(422)	-7.3%	5,799
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,139	1,254	2,041	250	1,218	2,041	(823)	-40.3%	2,041
Capacity Building and Other Grants		1,139	1,254	2,041	250	1,218	2,041	(823)	-40.3%	2,041
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		7,535	-	-	-	-	-	-	-	-
National Library South Africa		7,535	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	584,689	611,662	611,034	2,597	609,789	611,034	(1,245)	-0.2%	611,034
Capital Transfers and Grants										
National Government:		232,306	247,504	224,605	49,081	164,715	224,605	(59,890)	-26.7%	224,605
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		162,524	167,504	167,552	42,668	143,017	167,552	(24,535)	-14.6%	167,552
Water Services Infrastructure Grant		69,782	80,000	57,053	6,413	21,697	57,053	(35,355)	-62.0%	57,053
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	232,306	247,504	224,605	49,081	164,715	224,605	(59,890)	-26.7%	224,605
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	835,639	51,678	774,503	835,639	(61,136)	-7.3%	835,639

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

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY

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 - M12 June

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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		582,123	610,408	608,437	42,167	506,282	608,437	(102,155)	-16.8%	608,437
Energy Efficiency and Demand Side Management Grant		1,300	-	-	-	-	-	-	-	-
Equitable Share		571,550	600,070	599,500	41,416	497,321	599,500	(102,178)	-17.0%	599,500
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,139	97	1,708	1,139	569	50.0%	1,139
Local Government Financial Management Grant		1,940	2,000	2,000	122	2,045	2,000	45	2.2%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,785	6,979	5,799	533	5,208	5,799	(591)	-10.2%	5,799
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		582,123	610,408	608,437	42,167	506,282	608,437	(102,155)	-16.8%	608,437
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		24,725	247,504	224,605	50,434	180,979	224,605	(43,625)	-19.4%	224,605
Municipal Infrastructure Grant		11,491	167,504	167,552	23,260	136,538	167,552	(31,014)	-18.5%	167,552
Water Services Infrastructure Grant		13,233	80,000	57,053	27,174	44,441	57,053	(12,611)	-22.1%	57,053
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24,725	247,504	224,605	50,434	180,979	224,605	(43,625)	-19.4%	224,605
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,847	857,912	833,042	92,601	687,262	833,042	(145,780)	-17.5%	833,042

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - 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 - M12 June

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22,647	23,168	23,168	1,822	23,040	23,168	(128)	-1%	23,168
Pension and UIF Contributions		–	3,362	3,362	1,300	719	3,362	(2,643)	-79%	3,362
Medical Aid Contributions		–	311	311	223	54	311	(257)	-83%	311
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		3,126	3,329	3,329	259	3,173	3,329	(157)	-5%	3,329
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1,099	1,631	1,631	71	959	1,631	(672)	-41%	1,631
Sub Total - Councillors		26,872	31,802	31,802	3,676	27,945	31,802	(3,856)	-12%	31,802
% increase	4		18.3%	18.3%						18.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,967	10,125	10,125	238	3,439	10,125	(6,686)	-66%	10,125
Pension and UIF Contributions		118	1,016	1,016	11	464	1,016	(552)	-54%	1,016
Medical Aid Contributions		–	101	101	–	–	101	(101)	-100%	101
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		118	725	725	–	238	725	(487)	-67%	725
Motor Vehicle Allowance		403	1,172	1,172	45	541	1,172	(631)	-54%	1,172
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		0	1	1	–	0	1	(1)	-81%	1
Sub Total - Senior Managers of Municipality		4,606	13,140	13,140	294	4,682	13,140	(8,458)	-64%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204,435	253,803	252,603	17,755	213,550	252,603	(39,054)	-15%	252,603
Pension and UIF Contributions		41,465	51,413	51,413	3,585	41,855	51,413	(9,558)	-19%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,383	17,903	28,843	(10,940)	-38%	28,843
Overtime		20,182	19,075	19,075	1,799	18,474	19,075	(601)	-3%	19,075
Performance Bonus		16,120	23,822	23,622	1,698	14,423	23,622	(9,199)	-39%	23,622
Motor Vehicle Allowance		1,305	498	498	68	770	498	272	55%	498
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		763	724	724	76	850	724	127	17%	724
Other benefits and allowances		4,148	4,732	4,732	336	3,981	4,732	(751)	-16%	4,732
Payments in lieu of leave		4,059	–	3,000	–	(2,698)	3,000	(5,698)	-190%	3,000
Long service awards		7,720	–	–	–	–	–	–	–	–
Acting and post related allowance		1,249	20	20	248	1,666	20	1,646	8315%	20
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		318,155	382,930	384,530	26,947	310,774	384,530	(73,756)	-19%	384,530
% increase	4		20.4%	20.9%						20.9%
Total Parent Municipality		349,633	427,872	429,471	30,917	343,401	429,471	(86,070)	-20%	429,471
			22.4%	22.8%						22.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS										
		349,633	427,872	429,471	30,917	343,401	429,471	(86,070)	-20%	429,471
% increase	4		22.4%	22.8%						22.8%
TOTAL MANAGERS AND STAFF		322,761	396,070	397,670	27,241	315,456	397,670	(82,214)	-21%	397,670

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

Expenditure and budgeted expenditure on -

(a) Councillor allowances

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY

- (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 - M12 June

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands																
Cash Receipts By Source																
Property rates		5,911	1,332	4,049	912	12,028	1,362	6,662	8,518	7,922	5,712	4,081	16,748	75,237	90,509	94,801
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)	(15,358)	(5,894)	55,522	82,896	75,918	81,205
Service charges - Waste Water Management		21	308	135	167	216	135	163	606	16	216	106	53	2,143	1,968	2,101
Service charges - Waste Mangement		23	23	48	30	34	15	18	31	23	32	25	3,165	3,467	4,780	4,984
Rental of facilities and equipment		-	-	2	-	1	-	-	1	-	1	-	111	118	101	103
Interest earned - ex-ternal inv estments		910	3,102	1,323	759	388	758	1,472	1,237	945	1,143	1,049	(586)	12,500	13,097	13,482
Interest earned - outstanding debtors		637	1,614	158	1,120	-	878	274	947	237	471	468	15,038	21,841	6,582	11,890
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30	8	597	(364)	20	19	28	16	(148)	10	24	1,759	2,000	361	377
Licences and permits		92	105	83	84	46	34	24	32	1,821	14	37	(872)	1,500	3,328	3,478
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		250,029	2,340	1,000	-	-	200,424	211	-	150,190	-	-	7,468	611,662	627,463	641,339
Other revenue		(319,689)	12,479	98,557	92,291	(27,575)	(216,932)	10,090	11,103	(161,422)	32,236	16,251	453,805	1,192	38,242	41,234
Cash Receipts by Source		(61,419)	22,902	107,242	99,011	9,011	(4,801)	28,667	31,394	(10,287)	24,477	16,147	552,211	814,555	862,348	894,984
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88,520	-	-	-	74,169	27,624	-	-	38,038	-	-	19,153	247,504	225,068	243,443
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	(4,600)	(1,105)	(1,120)	(1,126)	(1,138)	(1,204)	(1,158)	(1,174)	12,625	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	(69)	-	-	69	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	(1)	-	-	-	-	-	-	1	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receiv ables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		27,101	22,902	107,242	94,411	82,075	21,703	27,541	30,256	26,479	23,319	14,973	584,058	1,062,059	1,087,416	1,138,437
Cash Payments by Type																
Employee related costs		150	(3,979)	4,590	495	242	1,533	(1,271)	259	231	(3,006)	(32)	396,858	396,070	373,102	390,640
Remuneration of councillors		(79)	(1)	899	445	428	(567)	2,742	557	538	(3,515)	366	29,988	31,802	32,329	33,633
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		384	-	-	-	543	-	-	-	3,925	-	551	36,597	42,000	46,620	48,252
Acquisitions - water & other inventory		31,034	-	20,948	5,656	5,250	72,403	-	-	50,972	-	-	(12,963)	173,300	165,153	181,669
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other ex-penditure		(298,242)	20,445	61,992	55,837	(48,578)	(154,902)	10,579	39,949	(155,866)	35,972	31,303	747,561	346,050	340,070	337,017
Cash Payments by Type		(266,753)	16,465	88,430	62,433	(42,115)	(81,533)	12,050	40,765	(100,201)	29,450	32,188	1,198,042	989,222	957,274	991,210
Other Cash Flows/Payments by Type																
Capital assets		8,901	5,461	23,087	24,189	17,738	7,794	6,308	8,768	8,559	11,637	8,783	159,214	290,437	258,828	279,959
Repayment of borrowing		16	16	-	-	-	-	-	427	-	-	-	13,912	14,372	9,987	1,109
Other Cash Flows/Payments		1,960	748	980	-	303	3,094	158	-	-	1,051	-	(8,294)	-	-	-
Total Cash Payments by Type		(255,877)	22,691	112,496	86,622	(24,074)	(70,645)	18,516	49,961	(91,642)	42,138	40,971	1,362,874	1,294,031	1,226,089	1,272,279
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning:		43,587	326,565	326,776	321,522	329,312	435,460	527,808	536,833	517,129	635,249	616,430	590,431	43,587	(188,384)	(327,057)
Cash/cash equivalents at the month/year end:		326,565	326,776	321,522	329,312	435,460	527,808	536,833	517,129	635,249	616,430	590,431	(188,384)	(188,384)	(327,057)	(460,899)

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M12 June				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Interest on investment	6%	Over collection on interest from the banks - Inflation linked	The projection is inflation linked
	Property Rates	85%	changes in property values, rezoning of properties	SVR was implemented
	License and Permits	14%	Lack of system integration	System will be engaged for assistance.
2	Expenditure By Type			
	Irrecoverable debt		The item was not budgeted for. Implementation of incentives as per the	Budget will be provided should Council take another resolution in the new financial year
	Employee related cost	-21%	Cash flow challenges, delay in filling senior management positions	Implementation of budget funding plan
	Inventory consumed		A journal was processed to correct errors.	
3	Variance was Not Calculated			
4	Financial Position			
	Variance was Not Calculated			
5	Cash Flow			
	Variance 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 - M12 June

Month	Budget Year 2024/25								
	2023/24	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%	10%
October	19,802	21,046	21,046	24,189	24,189	84,185	59,996	71.3%	10%
November	26,539	21,046	21,046	17,738	17,738	105,231	87,493	83.1%	8%
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%	3%
February	5,083	21,508	21,508	8,768	8,768	169,294	160,525	94.8%	4%
March	26,789	21,508	21,508	8,559	8,559	190,802	182,243	95.5%	4%
April	17,097	21,508	21,508	11,637	11,637	212,310	200,673	94.5%	0
May	13,801	9,008	9,008	8,783	11,637	221,318	209,681	94.7%	0
June	13,766	9,056	9,056	50,879	50,879	230,375	179,496	77.9%	0
Total Capital expenditure	196,542	230,375	230,375	182,102					

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 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 - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24,478	172,020	146,873	33,630	114,004	146,873	32,869	22.4%	146,873
Storm water Infrastructure		-	11,191	9,449	126	6,995	9,449	2,454	26.0%	9,449
<i>Drainage Collection</i>		-	11,191	9,449	126	6,995	9,449	2,454	26.0%	9,449
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
Electrical Infrastructure		-	5,000	9,123	1,279	4,934	9,123	4,189	45.9%	9,123
<i>LV Networks</i>		-	5,000	9,123	1,279	4,934	9,123	4,189	45.9%	9,123
<i>Capital Spares</i>										
Water Supply Infrastructure		25,474	144,865	119,733	32,178	94,624	119,733	25,108	21.0%	119,733
<i>Water Treatment Works</i>		-	20,382	27,873	598	23,598	27,873	4,275	15.3%	27,873
<i>Bulk Mains</i>		11,074	7,000	267	-	-	267	267	100.0%	267
<i>Distribution</i>		14,400	115,483	91,593	31,580	71,026	91,593	20,567	22.5%	91,593
<i>Distribution Points</i>		-	2,000	-	-	-	-	-		-
<i>PRV Stations</i>										
<i>Capital Spares</i>										
Sanitation Infrastructure		-	9,000	8,568	47	7,450	8,568	1,118	13.0%	8,568
<i>Pump Station</i>		-	3,000	2,743	47	2,385	2,743	358	13.0%	2,743
<i>Reticulation</i>		-	1,667	1,903	-	1,655	1,903	248	13.0%	1,903
<i>Waste Water Treatment Works</i>		-	2,667	1,969	-	1,712	1,969	257	13.0%	1,969
<i>Outfall Sewers</i>										
<i>Toilet Facilities</i>		-	1,667	1,953	-	1,699	1,953	255	13.0%	1,953
<i>Capital Spares</i>										
Solid Waste Infrastructure		(996)	1,964	-	-	-	-	-		-
<i>Landfill Sites</i>		(996)	1,964	-	-	-	-	-		-
Furniture and Office Equipment		187	3,000	3,000	109	787	3,000	2,213	73.8%	3,000
Furniture and Office Equipment		187	3,000	3,000	109	787	3,000	2,213	73.8%	3,000
Machinery and Equipment		55	50	50	-	-	50	50	100.0%	50
Machinery and Equipment		55	50	50	-	-	50	50	100.0%	50
Transport Assets		-	-	720	336	336	720	384	53.4%	720
Transport Assets		-	-	720	336	336	720	384	53.4%	720
<i>Immature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	1	24,720	175,070	150,643	34,075	115,127	150,643	35,516	23.6%	150,643

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 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 asset class - M12

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	21,237	1,757	17,135	21,237	4,102	19.3%	21,237
Water Supply Infrastructure		-	23,000	21,237	1,757	17,135	21,237	4,102	19.3%	21,237
Dams and Weirs								-		
Boreholes		-	23,000	21,237	1,757	17,135	21,237	4,102	19.3%	21,237
Community Assets		1,438	-	-	-	-	-	-		-
Community Facilities		1,438	-	-	-	-	-	-		-
Testing Stations		1,438	-	-	-	-	-	-		-
Laboratories								-		-
Training Centres		-	2,400	-	-	-	-	-		-
Biological or Cultivated Assets								-		-
Intangible Assets		-	2,000	2,000	-	-	2,000	2,000	100.0%	2,000
Servitudes								-		-
Licences and Rights		-	2,000	2,000	-	-	2,000	2,000	100.0%	2,000
Computer Software and Applications		-	2,000	2,000	-	-	2,000	2,000	100.0%	2,000
Load Settlement Software Applications								-		-
Land								-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		-
Zoological plants and animals								-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		-
Zoological plants and animals								-		-
Total Capital Expenditure on renewal of existing ass	1	1,438	27,400	23,237	1,757	17,135	23,237	6,102	26.3%	23,237

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 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 - M12 June

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	72,657	5,385	80,800	72,657	(8,143)	-11.2%	72,657
Roads Infrastructure		1,304	5,300	3,300	-	394	3,300	2,906	88.1%	3,300
Roads		1,169	5,000	3,000	-	394	3,000	2,606	86.9%	3,000
Road Structures								-		
Road Furniture		136	300	300	-	-	300	300	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	100	100	100.0%	100
LV Networks		2,132	100	100	-	-	100	100	100.0%	100
Capital Spares								-		
Water Supply Infrastructure		975	44,000	44,000	3,249	58,107	44,000	(14,107)	-32.1%	44,000
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations								-		
Water Treatment Works		-	44,000	44,000	3,249	58,107	44,000	(14,107)	-32.1%	44,000
Sanitation Infrastructure		-	11,500	11,500	-	9,654	11,500	1,846	16.1%	11,500
Waste Water Treatment Works		-	11,500	11,500	-	9,654	11,500	1,846	16.1%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	2,135	12,645	13,757	1,112	8.1%	13,757
Landfill Sites		16,714	13,757	13,757	2,135	12,645	13,757	1,112	8.1%	13,757
Community Assets		1	250	350	-	30	350	320	91.5%	350
Community Facilities		-	-	100	-	-	100	100	100.0%	100
Cemeteries/Crematoria		-	-	100	-	-	100	100	100.0%	100
Sport and Recreation Facilities		1	250	250	-	30	250	220	88.1%	250
Indoor Facilities								-		
Outdoor Facilities		1	250	250	-	30	250	220	88.1%	250
Other assets		3,420	5,886	5,886	261	6,041	5,886	(154)	-2.6%	5,886
Operational Buildings		3,420	5,886	5,886	261	6,041	5,886	(154)	-2.6%	5,886
Municipal Offices		3,420	5,886	5,886	261	6,041	5,886	(154)	-2.6%	5,886
Pay/Enquiry Points								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	0.0%	-
Intangible Assets		4,312	7,500	9,107	-	9,107	9,107	0	0.0%	9,107
Servitudes								-		
Licences and Rights		4,312	7,500	9,107	-	9,107	9,107	0	0.0%	9,107
Computer Software and Applications		4,312	7,500	9,107	-	9,107	9,107	0	0.0%	9,107
Computer Equipment		22	50	50	15	34	50	16	32.9%	50
Computer Equipment		22	50	50	15	34	50	16	32.9%	50
Transport Assets		24,183	8,550	8,550	437	3,757	8,550	4,793	56.1%	8,550
Transport Assets		24,183	8,550	8,550	437	3,757	8,550	4,793	56.1%	8,550
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 and Maintenance Expenditure	1	53,063	96,894	96,601	6,098	99,769	96,601	(3,168)	-3.3%	96,601

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30
JUNE 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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	132,118	122,023	(10,095)	-8.3%	122,023
Roads Infrastructure		20,009	39,337	39,337	4,445	58,852	39,337	(19,515)	-49.6%	39,337
<i>Roads</i>		20,009	39,337	39,337	4,445	58,852	39,337	(19,515)	-49.6%	39,337
Storm water Infrastructure		5,226	5,306	5,306	449	6,039	5,306	(733)	-13.8%	5,306
<i>Drainage Collection</i>		5,226	5,306	5,306	449	6,039	5,306	(733)	-13.8%	5,306
Electrical Infrastructure		3,560	4,412	4,412	322	3,751	4,412	662	15.0%	4,412
<i>Power Plants</i>		3,560	4,412	4,412	322	3,751	4,412	662	15.0%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	60,624	68,512	7,888	11.5%	68,512
<i>Distribution</i>		54,628	68,512	68,512	5,630	60,624	68,512	7,888	11.5%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	2,172	3,406	1,233	36.2%	3,406
<i>Waste Water Treatment Works</i>		1,989	3,406	3,406	193	2,172	3,406	1,233	36.2%	3,406
Solid Waste Infrastructure		764	1,051	1,051	59	680	1,051	370	35.2%	1,051
<i>Landfill Sites</i>		764	1,051	1,051	59	680	1,051	370	35.2%	1,051
Community Assets		17,714	18,147	18,147	1,874	19,971	18,147	(1,823)	-10.0%	18,147
Community Facilities		17,714	18,147	18,147	1,874	19,971	18,147	(1,823)	-10.0%	18,147
<i>Halls</i>		15,146	16,209	16,209	1,574	17,059	16,209	(850)	-5.2%	16,209
<i>Centres</i>		2,568	1,938	1,938	300	2,912	1,938	(974)	-50.2%	1,938
Other assets		6,159	7,499	7,499	628	7,063	7,499	435	5.8%	7,499
Operational Buildings		6,159	7,499	7,499	628	7,063	7,499	435	5.8%	7,499
<i>Municipal Offices</i>		6,159	7,499	7,499	628	7,063	7,499	435	5.8%	7,499
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,597	6,268	6,268	170	2,013	6,268	4,255	67.9%	6,268
Servitudes								-		
Licences and Rights		2,597	6,268	6,268	170	2,013	6,268	4,255	67.9%	6,268
<i>Computer Software and Applications</i>		2,597	6,268	6,268	170	2,013	6,268	4,255	67.9%	6,268
Furniture and Office Equipment		2,504	5,432	5,432	233	2,709	5,432	2,724	50.1%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	2,709	5,432	2,724	50.1%	5,432
Machinery and Equipment		242	410	410	20	229	410	181	44.1%	410
Machinery and Equipment		242	410	410	20	229	410	181	44.1%	410
Transport Assets		5,917	2,859	2,859	498	5,661	2,859	(2,802)	-98.0%	2,859
Transport Assets		5,917	2,859	2,859	498	5,661	2,859	(2,802)	-98.0%	2,859
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals								-		
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Depreciation	1	121,308	162,638	162,638	14,520	169,764	162,638	(7,125)	-4.4%	162,638

QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30 JUNE 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 - M12 June

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		246	43,084	56,495	15,047	49,841	56,495	6,654	11.8%	56,495
Roads Infrastructure		246	40,084	53,752	15,072	47,457	53,752	6,295	11.7%	53,752
Roads		246	40,084	53,752	15,072	47,457	53,752	6,295	11.7%	53,752
Community Assets		-	7,000	-	-	-	-	-	-	-
Community Facilities		-	7,000	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	7,000	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	246	50,084	56,495	15,047	49,841	56,495	6,654	11.8%	56,495