

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

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Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 30 APRIL 2025				
(R'000)	2024/2025 ADJUSTMENT BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,080,046	1,012,958	48,117	94%
TOTAL EXPENDITURE	1,420,127	1,077,682	268,519	76%
CAPITAL EXPENDITURE	255,327	141,199	111,355	55%

Total operating revenue generated as at the reporting period amount to R1 012 billion which translate to 94% against the allocated budget. Operating expenditure for the same period amount R1 077 billion or 76% against the appropriated budget.

1.5 Capital Expenditure

Total capital expenditure reported for the period under review amount to R141.1 million or 55% when compared to the allocated budget.

1.6 Material variances from SDBIP

Overperformance on operating revenue resulted from the receipt of the final tranche of equitable shares while under performance on the operating expenditure occurred as a result of implementation of cost containment measures. There is noticeable underspending on capital budget.

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1.7 Remedial corrective steps

Capital spending, especially WSIG grant will be accelerated to ensure that the allocated funds are fully spent at the end of the year. It must however be noted that a total of R26.1 million been reduced from the allocated funds. The special adjustment budget will be tabled in Council before the end of the financial to align the budget with the revised DoRA.

Section 2 - In-year monthly budget statement tables

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

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

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

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

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

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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 - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	150,272	144,686	144,686	13,891	139,051	120,571	18,479	15%	144,686
Service charges	207,969	213,534	215,388	18,445	170,259	179,181	(8,922)	-5%	215,388
Investment revenue	13,500	12,500	12,500	1,143	11,502	10,417	1,086	10%	12,500
Transfers and subsidies - Operational	584,689	611,662	612,449	-	607,192	510,243	96,949	0	612,449
Other own revenue	94,143	78,693	95,023	8,990	84,954	76,464	8,490	11%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,080,046	42,469	1,012,958	896,876	116,082	13%	1,080,046
Employee costs	322,761	396,070	395,850	31,502	261,895	329,928	(68,033)	-21%	395,850
Remuneration of Councillors	26,872	31,802	31,802	3,783	22,385	26,502	(4,117)	-16%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	140,723	135,532	5,191	4%	162,638
Interest	6,434	2,252	2,252	121	1,815	1,877	(62)	-3%	2,252
Inventory consumed and bulk purchases	210,602	239,755	239,755	3,716	139,912	199,796	(59,884)	-30%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	587,830	43,179	510,954	477,486	33,467	7%	587,830
Total Expenditure	1,230,440	1,346,201	1,420,127	96,822	1,077,682	1,171,120	(93,438)	-8%	1,420,127
Surplus/(Deficit)	(179,867)	(285,127)	(340,081)	(54,353)	(64,725)	(274,244)	209,520	-76%	(340,081)
Transfers and subsidies - capital (monetary)	232,306	247,504	249,557	-	115,633	207,622	##	-44%	249,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,439	(37,623)	(90,524)	(54,353)	50,909	(66,623)	117,531	-176%	(90,524)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,439	(37,623)	(90,524)	(54,353)	50,909	(66,623)	117,531	-176%	(90,524)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	255,327	11,637	122,441	212,310	(89,869)	-42%	255,327
Capital transfers recognised	24,725	247,504	249,557	11,637	121,763	207,622	(85,859)	-41%	249,557
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,770	-	678	4,688	(4,010)	-86%	5,770
Total sources of capital funds	26,404	252,554	255,327	11,637	122,441	212,310	(89,869)	-42%	255,327
Financial position									
Total current assets	420,083	279,341	279,341	-	521,184	-	-	-	279,341
Total non current assets	3,263,067	3,849,191	3,851,963	-	3,246,236	-	-	-	3,851,963
Total current liabilities	412,262	223,573	220,479	-	457,160	-	-	-	220,479
Total non current liabilities	60,409	62,505	62,505	-	48,873	-	-	-	62,505
Community wealth/Equity	3,275,387	3,940,176	3,998,944	-	3,261,438	-	-	-	3,998,944
Cash flows									
Net cash from (used) operating	1,497,510	72,838	72,838	(6,024)	707,264	60,698	(646,566)	-1065%	72,838
Net cash from (used) investing	(24,476)	(252,554)	(252,554)	(11,637)	(122,441)	(210,462)	(88,021)	42%	(252,554)
Net cash from (used) financing	(5,335)	(14,372)	(14,372)	(1,158)	(11,980)	(11,977)	4	-0%	(14,372)
Cash/cash equivalents at the month/year end	1,506,555	(177,151)	(177,151)	616,430	616,430	(144,803)	(761,233)	526%	(150,501)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	82,309	40,193	39,189	37,442	95,962	114,018	177,851	#####	1,673,066
Creditors Age Analysis									
Total Creditors	6,338	-	2	-	-	-	-	-	6,340

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) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		820,436	568,055	584,385	23,971	566,643	484,265	82,377	17%	584,385
Executive and council		1,577	23,856	23,856	–	23,265	19,880	3,385	17%	23,856
Finance and administration		818,860	544,199	560,529	23,971	543,378	464,386	78,992	17%	560,529
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		15,253	13,954	7,341	20	4,583	7,220	(2,637)	-37%	7,341
Community and social services		10,365	1,254	2,041	5	1,005	1,570	(565)	-36%	2,041
Sport and recreation		1	9,400	2,000	1	5	2,900	(2,895)	-100%	2,000
Public safety		4,887	3,300	3,300	14	3,573	2,750	823	30%	3,300
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		54,298	58,374	64,654	33	37,225	52,499	(15,274)	-29%	64,654
Planning and development		5,664	7,099	7,099	33	3,641	5,916	(2,275)	-38%	7,099
Road transport		48,635	51,275	57,555	–	33,584	46,583	(12,999)	-28%	57,555
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		392,892	668,196	673,222	18,445	520,141	560,514	(40,373)	-7%	673,222
Energy sources		5,690	5,000	6,064	–	543	4,876	(4,333)	-89%	6,064
Water management		369,552	526,825	530,898	16,751	386,244	442,069	(55,826)	-13%	530,898
Waste water management		4,786	30,716	30,716	591	29,778	25,597	4,181	16%	30,716
Waste management		12,864	105,654	105,544	1,103	103,577	87,972	15,605	18%	105,544
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1,282,879	1,308,579	1,329,602	42,469	1,128,591	1,104,498	24,093	2%	1,329,602
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	425,583	35,383	369,298	354,352	14,947	4%	425,583
Executive and council		115,908	117,269	119,069	10,798	77,257	98,824	(21,567)	-22%	119,069
Finance and administration		336,515	300,575	299,825	24,072	286,896	249,953	36,943	15%	299,825
Internal audit		5,474	6,689	6,689	513	5,145	5,574	(429)	-8%	6,689
<i>Community and public safety</i>		119,898	136,383	136,900	10,050	104,466	114,024	(9,558)	-8%	136,900
Community and social services		29,315	37,776	38,694	2,336	25,291	32,092	(6,801)	-21%	38,694
Sport and recreation		52,405	51,519	51,119	6,634	40,878	42,692	(1,814)	-4%	51,119
Public safety		38,177	47,088	47,088	1,080	38,297	39,240	(943)	-2%	47,088
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		63,245	105,492	103,992	7,222	81,922	87,011	(5,089)	-6%	103,992
Planning and development		25,178	53,139	51,639	1,772	19,104	43,383	(24,279)	-56%	51,639
Road transport		38,067	52,353	52,353	5,450	62,818	43,628	19,190	44%	52,353
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		586,166	676,326	750,183	43,907	519,324	612,844	(93,520)	-15%	750,183
Energy sources		52,928	56,697	56,697	4,886	40,809	47,247	(6,438)	-14%	56,697
Water management		448,081	494,039	562,946	32,716	407,585	457,637	(50,053)	-11%	562,946
Waste water management		28,747	40,918	41,048	4,463	26,817	34,185	(7,368)	-22%	41,048
Waste management		56,411	84,671	89,492	1,842	44,112	73,774	(29,661)	-40%	89,492
<i>Other</i>		3,235	3,468	3,468	258	2,673	2,890	(217)	-8%	3,468
Total Expenditure - Functional	3	1,230,440	1,346,201	1,420,127	96,822	1,077,682	1,171,120	(93,438)	-8%	1,420,127
Surplus/ (Deficit) for the year		52,439	(37,623)	(90,524)	(54,353)	50,909	(66,623)	117,531	-1.764133	(90,524)

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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) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		1 577	23 856	23 856	–	23 265	19 880	3 385	17.0%	23 856
Vote 02 - Office OfThe Accounting Officer		–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		818 217	543 699	560 029	23 881	542 842	463 969	78 873	17.0%	560 029
Vote 04 - Corporate Services		643	500	500	90	536	417	119	28.6%	500
Vote 05 - Community Services		28 117	119 608	112 885	1 122	108 160	95 192	12 968	13.6%	112 885
Vote 06 - Planning & Development		264	120	120	33	183	100	83	82.5%	120
Vote 07 - Infrastructure & Technical Services		434 062	620 796	632 212	17 342	453 606	524 941	(71 334)	-13.6%	632 212
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1 282 879	1 308 579	1 329 602	42 469	1 128 591	1 104 498	24 093	2.2%	1 329 602
Expenditure by Vote	1									
Vote 01 - Municipal Council		92 542	98 023	99 823	9 899	63 838	82 786	(18 948)	-22.9%	99 823
Vote 02 - Office OfThe Accounting Officer		34 109	32 182	32 182	1 889	23 145	26 819	(3 674)	-13.7%	32 182
Vote 03 - Budget And Treasury Office		226 212	143 641	145 541	12 633	188 695	120 841	67 853	56.2%	145 541
Vote 04 - Corporate Services		84 751	114 618	112 368	10 023	81 377	94 115	(12 738)	-13.5%	112 368
Vote 05 - Community Services		187 747	232 803	237 741	12 440	157 059	197 322	(40 262)	-20.4%	237 741
Vote 06 - Planning & Development		25 335	47 688	46 188	1 724	18 386	38 840	(20 454)	-52.7%	46 188
Vote 07 - Infrastructure & Technical Services		579 745	677 247	746 284	48 214	545 183	610 397	(65 215)	-10.7%	746 284
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1 230 440	1 346 201	1 420 127	96 822	1 077 682	1 171 120	(93 438)	-8.0%	1 420 127
Surplus/ (Deficit) for the year	2	52 439	(37 623)	(90 524)	(54 353)	50 909	(66 623)	117 531	-176.4%	(90 524)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

2.5 Table C4: Financial Performance (Revenue & Expenditure)

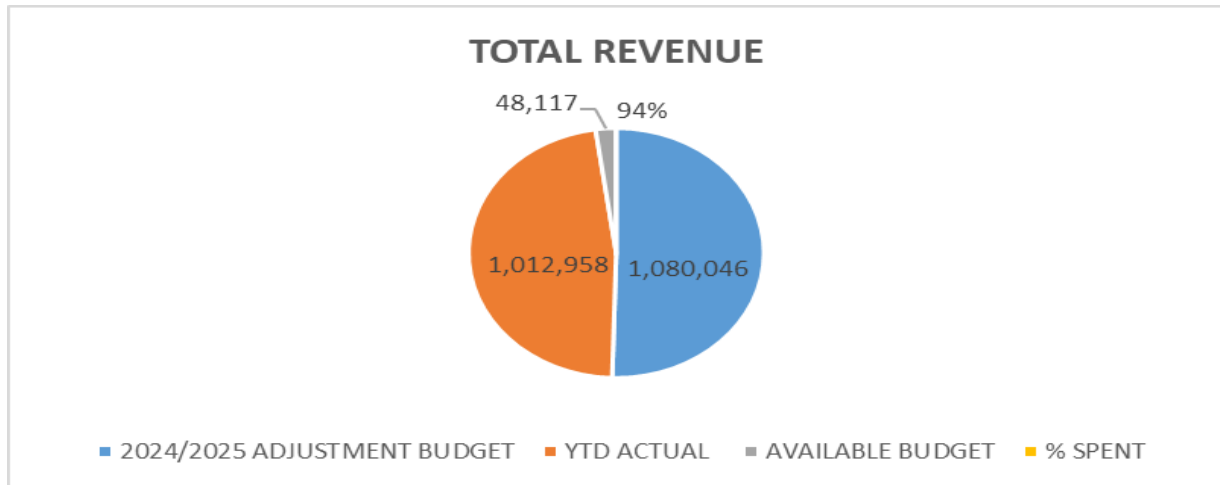
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	(0)	0	-100%	–
Service charges - Water		190,319	197,242	197,242	16,751	155,019	164,369	(9,349)	-6%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	591	4,165	4,253	(88)	-2%	5,103
Service charges - Waste management		12,864	11,189	13,042	1,103	11,075	10,560	515	5%	13,042
Sale of Goods and Rendering of Services		793	547	547	51	662	456	206	45%	547
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		49,267	41,304	56,100	5,310	49,095	44,284	4,812	11%	56,100
Interest from Current and Non Current Assets		13,500	12,500	12,500	1,143	11,502	10,417	1,086	10%	12,500
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		99	118	118	1	6	98	(92)	-94%	118
Licence and permits		3,128	1,500	1,500	14	2,335	1,250	1,085	87%	1,500
Operational Revenue		2,058	1,925	1,925	221	1,806	1,604	201	13%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	13,891	139,051	120,571	18,479	15%	144,686
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1,759	1,800	1,800	–	1,238	1,500	(263)	-18%	1,800
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		584,689	611,662	612,449	–	607,192	510,243	96,949	19%	612,449
Interest		35,103	31,498	33,033	3,393	29,580	27,272	2,308	8%	33,033
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		1,928	–	–	–	–	–	–	–	–
Other Gains		8	–	–	–	232	–	232	#DIV/0!	–
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1,050,573	1,061,075	1,080,046	42,469	1,012,958	896,876	116,082	13%	1,080,046
Expenditure By Type										
Employee related costs		322,761	396,070	395,850	31,502	261,895	329,928	(68,033)	-21%	395,850
Remuneration of councillors		26,872	31,802	31,802	3,783	22,385	26,502	(4,117)	-16%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	4,150	30,082	35,000	(4,918)	-14%	42,000
Inventory consumed		168,696	197,755	197,755	(433)	109,830	164,796	(54,966)	-33%	197,755
Debt impairment		302,703	194,642	268,499	–	304,355	211,440	92,915	44%	268,499
Depreciation and amortisation		121,308	162,638	162,638	14,520	140,723	135,532	5,191	4%	162,638
Interest		6,434	2,252	2,252	121	1,815	1,877	(62)	-3%	2,252
Contracted services		145,069	205,880	204,930	14,346	152,410	170,973	(18,563)	-11%	204,930
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		8,010	–	–	20,849	(17,405)	–	(17,405)	#DIV/0!	–
Operational costs		81,826	113,163	114,401	7,985	71,373	95,073	(23,700)	-25%	114,401
Losses on Disposal of Assets		4,852	–	–	–	–	–	–	–	–
Other Losses		3	–	–	–	221	–	221	#DIV/0!	–
Total Expenditure		1,230,440	1,346,201	1,420,127	96,822	1,077,682	1,171,120	(93,438)	-8%	1,420,127
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(179,867)	(285,127)	(340,081)	(54,353)	(64,725)	(274,244)	209,520	(0)	(340,081)
		232,306	247,504	249,557	–	115,633	207,622	(91,988)	(0)	249,557
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		52,439	(37,623)	(90,524)	(54,353)	50,909	(66,623)	117,531	(0)	(90,524)
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		52,439	(37,623)	(90,524)	(54,353)	50,909	(66,623)	117,531	(0)	(90,524)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		52,439	(37,623)	(90,524)	(54,353)	50,909	(66,623)	117,531	(0)	(90,524)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		52,439	(37,623)	(90,524)	(54,353)	50,909	(66,623)	117,531	(0)	(90,524)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

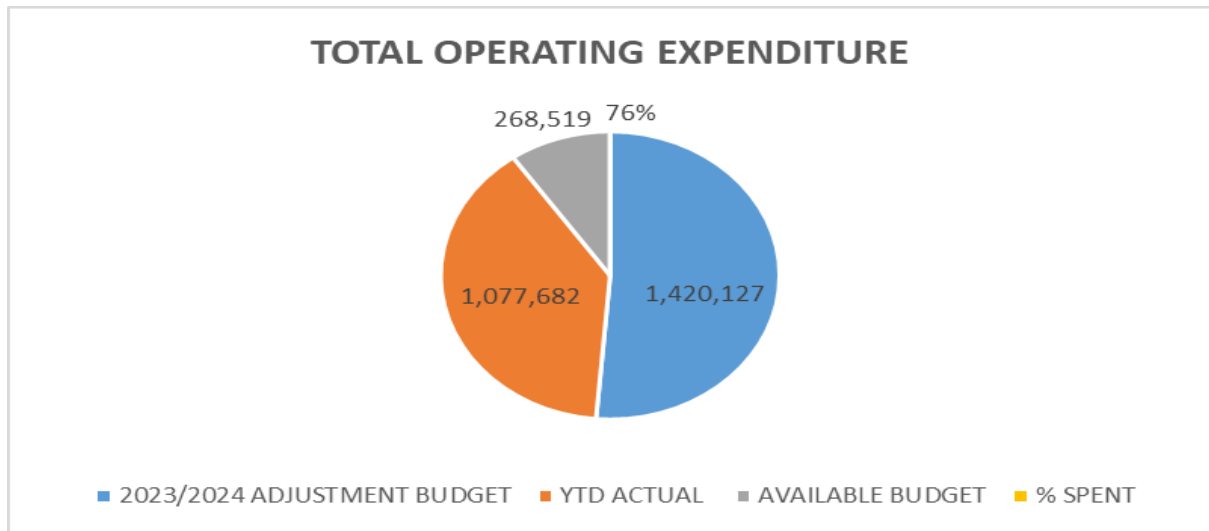


- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1 080 billion.
- b) Total year operating revenue for the reporting period amount to R1 012 billion or 94% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 40% and 60% respectively. The municipality depends on government grants to fund its operations.
- d) Total year to date own revenue generated amount to R403 million. Own revenue is mainly derived from property rates and service charges which contributed R309.3 million or 77% of the total own revenue generated for the reported period.
- e) Interest earned charged on outstanding debtors amount to R78.6. million or 20% of the own revenue generated for the month. Low revenue collection contributed immensely to the increasing interest charged and it remains a challenge for the municipality. Revenue collection measures must be enhanced to collect dues of the municipalities and improve cash flow status.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R1 077.6 million, translating to 76% against the operating expenditure budget. Debt impairment have overperformed due to calculations performed for interim financial statements. This indicates a probability of reduced collection rate at year end. It must however be noted that further calculation will be performed at year end.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

2.5 Table C5: Capital Expenditure by Vote

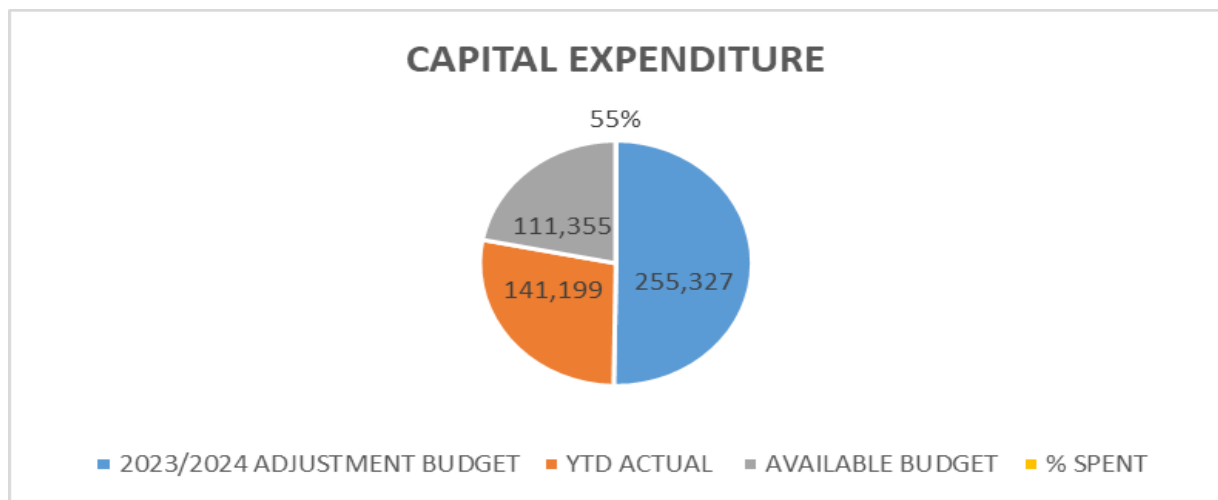
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-		-
Vote 03 - Budget And Treasury Office		-	2,500	2,500	-	678	2,083	(1,405)	-67%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	-	-	2,125	(2,125)	-100%	2,550
Vote 05 - Community Services		497	11,364	2,720	-	-	3,707	(3,707)	-100%	2,720
Vote 06 - Planning & Development		-	-	-	-	-	-	-		-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	247,557	11,637	121,763	204,394	(82,632)	-40%	247,557
Vote 08 -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	26,404	252,554	255,327	11,637	122,441	212,310	(89,869)	-42%	255,327
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-		-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Corporate Services		-	-	-	-	-	-	-		-
Vote 05 - Community Services		-	-	-	-	-	-	-		-
Vote 06 - Planning & Development		-	-	-	-	-	-	-		-
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-		-
Vote 08 -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-		-
Total Capital Expenditure		26,404	252,554	255,327	11,637	122,441	212,310	(89,869)	-42%	255,327
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	-	678	4,208	(3,530)	-84%	5,050
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		187	5,050	5,050	-	678	4,208	(3,530)	-84%	5,050
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		1,493	9,400	2,720	-	-	3,380	(3,380)	-100%	2,720
Community and social services		1,438	9,400	2,720	-	-	3,380	(3,380)	-100%	2,720
Sport and recreation		55	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		246	51,275	57,555	5,406	35,125	46,583	(11,458)	-25%	57,555
Planning and development		-	-	-	-	-	-	-		-
Road transport		246	51,275	57,555	5,406	35,125	46,583	(11,458)	-25%	57,555
Environmental protection		-	-	-	-	-	-	-		-
Trading services		24,478	186,829	190,001	6,231	86,638	158,139	(71,501)	-45%	190,001
Energy sources		-	5,000	6,064	-	3,722	4,876	(1,154)	-24%	6,064
Water management		25,474	167,865	165,029	5,739	73,314	138,330	(65,017)	-47%	165,029
Waste water management		-	12,000	18,908	493	9,602	14,605	(5,004)	-34%	18,908
Waste management		(996)	1,964	-	-	-	327	(327)	-100%	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	26,404	252,554	255,327	11,637	122,441	212,310	(89,869)	-42%	255,327
Funded by:										
National Government		24,725	247,504	249,557	11,637	121,763	207,622	(85,859)	-41%	249,557
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-		-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		24,725	247,504	249,557	11,637	121,763	207,622	(85,859)	-41%	249,557
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1,679	5,050	5,770	-	678	4,688	(4,010)	-86%	5,770
Total Capital Funding		26,404	252,554	255,327	11,637	122,441	212,310	(89,869)	-42%	255,327

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

Capital budget for 2024/25 financial year amount to R255.3 million. The budget is mainly funded by National grants at 98%, i.e. MIG and WSIG. Total expenditure incurred as at April 2025 amount to R122.4 million, VAT exclusive. (VAT inclusive amount – R141.1 million). Capital spending to date accounts for 55% against the appropriated budget. The capital spending will be accelerated to avoid the funds being returned to National coffers at the end of the financial year. An amount of R25 million and R1.1 million have been withheld for WSIG and MIG respectively.

Graphical Illustration of capital expenditure against the approved budget



MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	156,367	38,450
Trade and other receivables from exchange transactions		102,865	82,503	82,503	100,409	82,503
Receivables from non-exchange transactions		80,918	112,848	112,848	53,494	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	28,885	17,370
VAT		146,889	26,122	26,122	158,842	26,122
Other current assets		24,353	2,049	2,049	23,188	2,049
Total current assets		420,083	279,341	279,341	521,184	279,341
Non current assets						
Investments		–	–	–	–	–
Investment property		152,298	152,952	152,952	152,298	152,952
Property, plant and equipment		3,098,277	3,680,870	3,683,643	3,083,119	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	10,805	15,354
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
Total non current assets		3,263,067	3,849,191	3,851,963	3,246,236	3,851,963
TOTAL ASSETS		3,683,150	4,128,532	4,131,304	3,767,421	4,131,304
LIABILITIES						
Current liabilities						
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	133,184	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	49,730	3,861
VAT		131,049	–	–	157,514	–
Other current liabilities		–	–	–	–	–
Total current liabilities		412,262	223,573	220,479	457,160	220,479
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	11,409	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	48,873	62,505
TOTAL LIABILITIES		472,671	286,079	282,985	506,034	282,985
NET ASSETS	2	3,210,478	3,842,453	3,848,319	3,261,387	3,848,319
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,275,387	3,940,176	3,998,944	3,261,438	3,998,944
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3,275,387	3,940,176	3,998,944	3,261,438	3,998,944

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

The municipality closed the month with a favourable cash balance of R156.3 million which is made up of investments and bank cash balances.

Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	75,237	75,237	5,712	54,408	62,697	(8,289)	-13%	75,237
Service charges		93,693	88,506	88,506	(15,110)	35,529	73,755	(38,226)	-52%	88,506
Other revenue		425,826	4,810	4,810	32,261	(466,305)	4,008	(470,313)	-11733%	4,810
Transfers and Subsidies - Operational		577,266	611,662	611,662	-	604,194	509,718	94,475	19%	611,662
Transfers and Subsidies - Capital		232,503	247,504	247,504	-	228,351	206,253	22,098	11%	247,504
Interest		13,045	34,341	34,341	1,614	18,372	28,617	(10,245)	-36%	34,341
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		76,091	(989,222)	(989,222)	(30,501)	232,715	(824,351)	#####	128%	(989,222)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,510	72,838	72,838	(6,024)	707,264	60,698	(646,566)	-1065%	72,838
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,928	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(26,404)	(252,554)	(252,554)	(11,637)	(122,441)	(210,462)	(88,021)	42%	(252,554)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	(252,554)	(252,554)	(11,637)	(122,441)	(210,462)	(88,021)	42%	(252,554)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	(1,158)	(11,451)	-	(11,451)	#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)	-	(460)	(11,977)	(11,517)	96%	(14,372)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,335)	(14,372)	(14,372)	(1,158)	(11,980)	(11,977)	4	0%	(14,372)
NET INCREASE/ (DECREASE) IN CASH HELD		1,467,700	(194,088)	(194,088)	(18,819)	572,843	(161,740)			(194,088)
Cash/cash equivalents at beginning:		38,855	16,937	16,937	635,249	43,587	16,937			43,587
Cash/cash equivalents at month/year end:		1,506,555	(177,151)	(177,151)	616,430	616,430	(144,803)			(150,501)

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

The Municipality noted the following challenges:

A total of R89.9 million have been received from property rates and service charges, which translate to 29% of the billed amount.

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	12.2%	11.6%	1.5%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.5%	6.1%	5.9%	8.0%	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%	114.0%	126.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	17.2%	17.4%	34.2%	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		19.8%	18.6%	18.3%	17.5%	18.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30.7%	37.3%	36.7%	25.9%	36.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	9.1%	8.7%	9.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.3%	1.6%	3.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

Section 4 – Aged Debtors’ Analysis

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

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	39,007	19,437	19,065	17,886	27,049	24,412	86,396	590,874	824,126	746,617	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	22,131	10,651	10,579	10,604	59,874	80,122	42,541	249,925	486,428	443,067	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,124	398	380	456	387	337	2,340	8,215	13,637	11,735	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,509	1,249	1,251	1,257	1,465	1,428	7,244	31,230	47,633	42,624	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810	17,275	8,330	7,782	7,109	6,862	7,531	38,484	177,667	271,040	237,654	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	263	129	132	129	325	188	846	28,189	30,200	29,677	-	-
Total By Income Source	2000	82,309	40,193	39,189	37,442	95,962	114,018	177,851	1,086,100	1,673,066	1,511,374	-	-
2023/24 - totals only		81292482	40667988	40523284	37283631	32684057	31296699	#####	#####	1,464,018	1,301,534	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	15,260	7,166	6,459	6,137	66,069	85,801	37,032	61,334	285,257	256,372	-	-
Commercial	2300	27,720	13,201	12,963	12,663	10,447	6,473	35,464	331,948	450,878	396,995	-	-
Households	2400	39,172	19,750	19,686	18,567	19,370	21,630	104,827	688,501	931,502	852,894	-	-
Other	2500	157	77	81	76	76	116	528	4,318	5,428	5,113	-	-
Total By Customer Group	2600	82,309	40,193	39,189	37,442	95,962	114,018	177,851	1,086,100	1,673,066	1,511,374	-	-

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 R1.673 billion. Of the total balance, 91% of the debt is older than 90 days, rendering it difficult to be collect. Revenue collection measures must be enhanced to improve the cash flow status.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description		NT Code	Budget Year 2024/25								Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	6,338	-	2	-	-	-	-	-	6,340	20,750
Auditor General	0800										-
Other	0900										-
Medical Aid deductions											-
Total By Customer Type	1000	6,338	-	2	-	-	-	-	-	6,340	20,750

The creditors balance for April 2025 amount to R6.3 million. Total outstanding creditors are payable to trade creditors. The above indicates serious transgression of the MFMA Section 65 (2) (e) which requires that the invoices be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrance of fruitless and wasteful expenditure. The municipality has entered into a payment arrangement with Magalies water for the payment of arrears.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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

The Municipality does not have long term investments. The table below reflects list of all shortterm investments as at the reporting period. The investment reported as at 30April 2025 amount to R88.8 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

INVESTMENTS MOSES KOTANE 2024/2025							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2024	CHARGES		CAPITALIZED		30/04/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	25,870.56	0.00	150,000,000.00	2,736,765.78	136,000,000.00	16,762,636.34
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	2,942,665.07	107,775,302.01	31,953,663.94
228810957(003)	CALL WSIG GRANT	25,304,937.91		55,000,000.00	2,227,370.99	45,557,011.00	36,975,297.90
228810957(001)	CALL FLEET	379,916.59	0.00	0.00	26,710.68	0.00	406,627.27
BALANCE		27,642,138.60		340,313,000.00	7,933,512.52	289,332,313.01	86,600,678.40

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		576,015	610,408	610,408	–	606,224	508,673	97,551	19.2%	610,408
Energy Efficiency and Demand Side Management Grant		1,000	–	–	–	–	–	–	–	–
Equitable Share		566,087	600,070	600,070	–	600,070	500,058	100,011	20.0%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	–	768	1,133	(364)	-32.2%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	–	1,928	1,667	262	15.7%	2,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	3	5,400	6,979	6,979	–	3,458	5,816	(2,358)	-40.5%	6,979
Other transfers and grants [insert description]										
Provincial Government:		1,139	1,254	2,041	–	968	1,570	(602)	-38.4%	2,041
Capacity Building and Other Grants		1,139	1,254	2,041	–	968	1,570	(602)	-38.4%	2,041
Other transfers and grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		7,535	–	–	–	–	–	–	–	–
National Library South Africa		7,535	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	584,689	611,662	612,449	–	607,192	510,243	96,949	19.0%	612,449
Capital Transfers and Grants										
National Government:		232,306	247,504	249,557	–	115,633	207,622	(91,988)	-44.3%	249,557
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		162,524	167,504	167,504	–	100,349	139,587	(39,238)	-28.1%	167,504
Water Services Infrastructure Grant		69,782	80,000	82,053	–	15,284	68,035	(62,751)	-77.5%	82,053
Provincial Government:		–	–	–	–	–	–	–	–	–
Infrastructure Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	–	–	–	–	–	–	–
Registration of Deeds Trade Account		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	232,306	247,504	249,557	–	115,633	207,622	(91,988)	-44.3%	249,557
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	862,006	–	722,825	717,865	4,960	0.7%	862,006

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

- a) Allocation and grant receipts and expenditure against each allocation or grant; and
- b) Any change in allocations and a result.
 - i. An 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 – R559.8 million
- WSIG – R55 million
- MIG – R173.3 million
- FMG – R2 million
- EPWP – R1.1 million
- LIBRARY – R1 million

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

7.2 Supporting Table SC7

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

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		582,123	610,408	606,738	37,087	427,920	506,171	(78,251)	-15.5%	606,738
Energy Efficiency and Demand Side Management Grant		1,300	–	–	–	–	–	–	–	–
Equitable Share		571,550	600,070	596,400	35,840	420,286	497,556	(77,270)	-15.5%	596,400
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,359	704	1,496	1,133	364	32.1%	1,359
Local Government Financial Management Grant		1,940	2,000	2,000	97	1,857	1,667	190	11.4%	2,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		5,785	6,979	6,979	446	4,281	5,816	(1,535)	-26.4%	6,979
Provincial Government:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
North West Provincial Arts and Culture Council		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		582,123	610,408	606,738	37,087	427,920	506,171	(78,251)	-15.5%	606,738
Capital expenditure of Transfers and Grants										
National Government:		24,725	247,504	249,557	11,637	121,763	207,622	(85,859)	-41.4%	249,557
Municipal Infrastructure Grant		11,491	167,504	167,504	9,124	105,601	139,587	(33,985)	-24.3%	167,504
Water Services Infrastructure Grant		13,233	80,000	82,053	2,513	16,161	68,035	(51,874)	-76.2%	82,053
Provincial Government:		–	–	–	–	–	–	–	–	–
Infrastructure Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		24,725	247,504	249,557	11,637	121,763	207,622	(85,859)	-41.4%	249,557
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,847	857,912	856,294	48,724	549,683	713,793	(164,110)	-23.0%	856,294

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22,647	23,168	23,168	1,884	19,418	19,307	111	1%	23,168
Pension and UIF Contributions		-	3,362	3,362	1,205	(388)	2,802	(3,190)	-114%	3,362
Medical Aid Contributions		-	311	311	425	(117)	259	(376)	-145%	311
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,126	3,329	3,329	199	2,655	2,775	(120)	-4%	3,329
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,099	1,631	1,631	71	817	1,359	(543)	-40%	1,631
Sub Total - Councillors		26,872	31,802	31,802	3,783	22,385	26,502	(4,117)	-16%	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	2,963	8,438	(5,474)	-65%	10,125
Pension and UIF Contributions		118	1,016	1,016	342	441	847	(405)	-48%	1,016
Medical Aid Contributions		-	101	101	-	-	84	(84)	-100%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		118	725	725	-	238	604	(366)	-61%	725
Motor Vehicle Allowance		403	1,172	1,172	45	451	977	(526)	-54%	1,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-79%	1
Sub Total - Senior Managers of Municipality		4,606	13,140	13,140	625	4,094	10,950	(6,856)	-63%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
Basic Salaries and Wages		204,435	253,803	253,583	18,773	177,994	211,371	(33,377)	-16%	253,583
Pension and UIF Contributions		41,465	51,413	51,413	5,136	34,943	42,845	(7,902)	-18%	51,413
Medical Aid Contributions		16,707	28,843	28,843	1,907	15,011	24,036	(9,025)	-38%	28,843
Overtime		20,182	19,075	19,075	1,824	15,019	15,896	(877)	-6%	19,075
Performance Bonus		16,120	23,822	23,822	2,501	11,590	19,852	(8,262)	-42%	23,822
Motor Vehicle Allowance		1,305	498	498	68	635	415	220	53%	498
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		763	724	724	75	701	603	98	16%	724
Other benefits and allowances		4,148	4,732	4,732	355	3,330	3,944	(613)	-16%	4,732
Payments in lieu of leave		4,059	-	-	-	(2,698)	-	(2,698)	#DIV/0!	-
Long service awards		7,720	-	-	-	-	-	-	-	-
Acting and post related allowance		1,249	20	20	239	1,275	17	1,258	7625%	20
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		318,155	382,930	382,710	30,877	257,801	318,978	(61,177)	-19%	382,710
% increase	4		20.4%	20.3%						20.3%
Total Parent Municipality		349,633	427,872	427,652	35,285	284,279	356,429	(72,150)	-20%	427,652
			22.4%	22.3%						22.3%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS										
		349,633	427,872	427,652	35,285	284,279	356,429	(72,150)	-20%	427,652
% increase	4		22.4%	22.3%						22.3%
TOTAL MANAGERS AND STAFF		322,761	396,070	395,850	31,502	261,895	329,928	(68,033)	-21%	395,850

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

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

Expenditure and budgeted expenditure on -

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

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

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 Outcome	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		5,911	1,332	4,049	912	12,028	1,362	6,662	8,518	7,922	5,712	6,270	14,559	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)	(15,358)	6,908	42,721	82,896	83,845	85,235	
Service charges - Waste Water Management	21	308	135	167	216	135	163	606	16	216	179	(20)	2,143	2,176	2,206	
Service charges - Waste Mangement	23	23	48	30	34	15	18	31	23	32	289	2,901	3,467	4,498	4,984	
Rental of facilities and equipment	-	-	2	-	1	-	-	1	-	1	10	102	118	101	103	
Interest earned - external investments	910	3,102	1,323	759	388	758	1,472	1,237	945	1,143	1,042	(579)	12,500	13,097	13,482	
Interest earned - outstanding debtors	637	1,614	158	1,120	-	878	274	947	237	471	1,820	13,686	21,841	28,779	30,074	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	8	597	(364)	20	19	28	16	(148)	10	167	1,616	2,000	361	377	
Licences and permits	92	105	83	84	46	34	24	32	1,821	14	125	(960)	1,500	3,328	3,478	
Agency services																
Transfers and Subsidies - Operational	250,029	2,340	1,000	-	-	200,424	211	-	150,190	-	50,972	(43,504)	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	99	469,956	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	67,880	500,478	814,555	897,620	922,782
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	88,520	-	-	-	-	74,169	27,624	-	-	38,038	-	20,625	(1,472)	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)	-	11,451	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	88,505	510,526	1,062,059	1,122,688	1,166,225
Cash Payments by Type																
Employee related costs	150	(3,979)	4,590	495	242	1,533	(1,271)	259	231	(3,006)	33,006	363,821	396,070	387,295	401,697	
Remuneration of councillors	(79)	(1)	899	445	428	(567)	2,742	557	538	(3,515)	2,650	27,704	31,802	32,098	33,408	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	384	-	-	-	543	-	-	-	3,925	-	3,500	33,648	42,000	46,620	48,252	
Acquisitions - water & other inventory	31,034	-	20,948	5,656	5,250	72,403	-	-	50,972	-	14,442	(27,405)	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)	35,972	28,837	750,027	346,050	359,652	369,595	
Cash Payments by Type		(266,753)	16,465	88,430	62,433	(42,115)	(81,533)	12,050	40,765	(100,201)	29,450	82,435	1,147,795	989,222	995,819	1,043,523
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	21,046	109,067	252,554	278,781	283,467	
Repayment of borrowing	16	16	-	-	-	-	-	427	-	-	1,198	12,714	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	104,679	1,261,283	1,256,148	1,284,587	1,328,099
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	600,256	43,587	(150,501)	(312,400)	(312,400)
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	600,256	(150,501)	(150,501)	(312,400)	(474,273)	(474,273)

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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands			
	<u>Revenue</u>			
	Transfer and subsidies	15%	this is due to scheduled transfers of operating grants from National government	No further grants will be received in the next two months.
	License and Permits	87%	Lack of integration between Enatis system and the financial sytem	internal processes are being reviewed to expedite the process.
	Interest on investment	10%	Investing capital grants and equitable share received in March	Interest for the remaining months is expected to be in line with the budget as the investment are decreasing in the 4th quarter.
2	<u>Expenditure By Type</u>			
	Irrecoverable debt		Misallocation of transactions	The amount will be corrected in May reporting as it relate to Debt impairment.
3				
	Variances was Not Calculated			
4	<u>Financial Position</u>			
	Variances was Not Calculated			
5	<u>Cash Flow</u>			
	Variances was Not Calculated			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<u>Monthly expenditure performance trend</u>									
July	9,552	21,046	21,046	8,901	8,901	21,046	12,146	57.7%	3%
August	8,926	21,046	21,046	5,461	5,461	42,092	36,631	87.0%	2%
September	17,796	21,046	21,046	23,087	23,087	63,139	40,052	63.4%	9%
October	19,802	21,046	21,046	24,189	24,189	84,185	59,996	71.3%	9%
November	26,539	21,046	21,046	17,738	17,738	105,231	87,493	83.1%	7%
December	25,813	21,046	21,046	7,794	7,794	126,277	118,483	93.8%	3%
January	11,579	21,508	21,508	6,308	6,308	147,785	141,477	95.7%	2%
February	5,083	21,508	21,508	8,768	8,768	169,294	160,525	94.8%	3%
March	26,789	21,508	21,508	8,559	8,559	190,802	182,243	95.5%	3%
April	17,097	21,508	21,508	11,637	11,637	212,310	200,673	94.5%	0
May	13,801	21,508	21,508	–	11,637	233,818	222,181	95.0%	0
June	13,766	21,508	21,508	–	–	255,327	255,327	100.0%	–
Total Capital expenditure	196,542	255,327	255,327	122,441					

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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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2025

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24,478	172,020	173,663	4,508	76,937	144,779	67,842	46.9%	173,663
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	11,191	11,191	-	6,869	9,326	2,457	26.3%	11,191
<i>Drainage Collection</i>		-	11,191	11,191	-	6,869	9,326	2,457	26.3%	11,191
<i>Storm water Conveyance</i>								-		
<i>Attenuation</i>								-		
Electrical Infrastructure		-	5,000	6,064	-	3,722	4,876	1,154	23.7%	6,064
<i>LV Networks</i>		-	5,000	6,064	-	3,722	4,876	1,154	23.7%	6,064
<i>Capital Spares</i>								-		
Water Supply Infrastructure		25,474	144,865	140,792	4,303	58,943	118,339	59,396	50.2%	140,792
<i>Water Treatment Works</i>		-	20,382	28,297	1,685	21,099	22,262	1,163	5.2%	28,297
<i>Bulk Mains</i>		11,074	7,000	267	-	-	1,345	1,345	100.0%	267
<i>Distribution</i>		14,400	115,483	112,228	2,619	37,844	94,266	56,422	59.9%	112,228
<i>Distribution Points</i>		-	2,000	-	-	-	467	467	100.0%	-
Sanitation Infrastructure		-	9,000	15,617	204	7,403	11,911	4,508	37.8%	15,617
<i>Pump Station</i>		-	3,000	3,292	204	2,338	2,694	357	13.2%	3,292
<i>Reticulation</i>		-	1,667	1,903	-	1,655	1,546	(108)	-7.0%	1,903
<i>Waste Water Treatment Works</i>		-	2,667	8,469	-	1,712	6,090	4,378	71.9%	8,469
<i>Outfall Sewers</i>								-		
<i>Toilet Facilities</i>		-	1,667	1,953	-	1,699	1,580	(119)	-7.5%	1,953
<i>Capital Spares</i>								-		
Solid Waste Infrastructure		(996)	1,964	-	-	-	327	327	100.0%	-
<i>Landfill Sites</i>		(996)	1,964	-	-	-	327	327	100.0%	-
Furniture and Office Equipment		187	3,000	3,000	-	678	2,500	1,822	72.9%	3,000
Furniture and Office Equipment		187	3,000	3,000	-	678	2,500	1,822	72.9%	3,000
Machinery and Equipment		55	50	50	-	-	42	42	100.0%	50
Machinery and Equipment		55	50	50	-	-	42	42	100.0%	50
Transport Assets		-	-	720	-	-	480	480	100.0%	720
Transport Assets		-	-	720	-	-	480	480	100.0%	720
Living resources		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital Expenditure on new assets	1	24,720	175,070	177,433	4,508	77,615	147,801	70,186	47.5%	177,433

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10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	23,000	24,237	1,435	14,371	19,991	5,620	28.1%	24,237
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	23,000	24,237	1,435	14,371	19,991	5,620	28.1%	24,237
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	23,000	24,237	1,435	14,371	19,991	5,620	28.1%	24,237
Community Assets		1,438	-	-	-	-	-	-	-	-
Community Facilities		1,438	-	-	-	-	-	-	-	-
Testing Stations		1,438	-	-	-	-	-	-	-	-
Intangible Assets		-	2,000	2,000	-	-	1,667	1,667	100.0%	2,000
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	2,000	2,000	-	-	1,667	1,667	100.0%	2,000
Computer Software and Applications		-	2,000	2,000	-	-	1,667	1,667	100.0%	2,000
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 assets	1	1,438	27,400	26,237	1,435	14,371	22,058	7,687	34.8%	26,237

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10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		21,125	74,657	74,657	10,243	72,466	62,214	(10,252)	-16.5%	74,657
Roads Infrastructure		1,304	5,300	5,300	–	84	4,417	4,333	98.1%	5,300
Roads		1,169	5,000	5,000	–	84	4,167	4,083	98.0%	5,000
Road Structures								–		
Road Furniture		136	300	300	–	–	250	250	100.0%	300
Electrical Infrastructure		2,132	100	100	–	–	83	83	100.0%	100
LV Networks		2,132	100	100	–	–	83	83	100.0%	100
Capital Spares								–		
Water Supply Infrastructure		975	44,000	44,000	8,399	53,279	36,667	(16,612)	-45.3%	44,000
Reservoirs		975	–	–	–	–	–	–		–
Pump Stations								–		
Water Treatment Works		–	44,000	44,000	8,399	53,279	36,667	(16,612)	-45.3%	44,000
Sanitation Infrastructure		–	11,500	11,500	1,844	9,654	9,583	(71)	-0.7%	11,500
Waste Water Treatment Works		–	11,500	11,500	1,844	9,654	9,583	(71)	-0.7%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	–	9,449	11,464	2,015	17.6%	13,757
Landfill Sites		16,714	13,757	13,757	–	9,449	11,464	2,015	17.6%	13,757
Community Assets		1	250	350	–	30	275	245	89.2%	350
Community Facilities		–	–	100	–	–	67	67	100.0%	100
Cemeteries/Crematoria		–	–	100	–	–	67	67	100.0%	100
Sport and Recreation Facilities		1	250	250	–	30	208	179	85.7%	250
Indoor Facilities								–		
Outdoor Facilities		1	250	250	–	30	208	179	85.7%	250
Other assets		3,420	5,886	5,886	–	4,318	4,905	587	12.0%	5,886
Operational Buildings		3,420	5,886	5,886	–	4,318	4,905	587	12.0%	5,886
Municipal Offices		3,420	5,886	5,886	–	4,318	4,905	587	12.0%	5,886
Intangible Assets		4,312	7,500	9,107	–	9,107	7,214	(1,893)	-26.2%	9,107
Servitudes								–		
Licences and Rights		4,312	7,500	9,107	–	9,107	7,214	(1,893)	-26.2%	9,107
Computer Software and Applications		4,312	7,500	9,107	–	9,107	7,214	(1,893)	-26.2%	9,107
Computer Equipment		22	50	50	3	18	42	23	55.7%	50
Computer Equipment		22	50	50	3	18	42	23	55.7%	50
Transport Assets		24,183	8,550	8,550	190	2,174	7,125	4,951	69.5%	8,550
Transport Assets		24,183	8,550	8,550	190	2,174	7,125	4,951	69.5%	8,550
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Repairs and Maintenance	1	53,063	96,894	98,601	10,435	88,113	81,776	(6,338)	-7.7%	98,601

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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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	109,922	101,686	(8,236)	-8.1%	122,023
Roads Infrastructure		20,009	39,337	39,337	4,445	49,961	32,781	(17,181)	-52.4%	39,337
Roads		20,009	39,337	39,337	4,445	49,961	32,781	(17,181)	-52.4%	39,337
Storm water Infrastructure		5,226	5,306	5,306	449	5,141	4,422	(719)	-16.3%	5,306
Drainage Collection		5,226	5,306	5,306	449	5,141	4,422	(719)	-16.3%	5,306
Electrical Infrastructure		3,560	4,412	4,412	322	3,107	3,677	570	15.5%	4,412
Power Plants		3,560	4,412	4,412	322	3,107	3,677	570	15.5%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	49,364	57,093	7,729	13.5%	68,512
Distribution		54,628	68,512	68,512	5,630	49,364	57,093	7,729	13.5%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	1,787	2,838	1,051	37.0%	3,406
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1,989	3,406	3,406	193	1,787	2,838	1,051	37.0%	3,406
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		764	1,051	1,051	59	563	875	313	35.7%	1,051
Landfill Sites		764	1,051	1,051	59	563	875	313	35.7%	1,051
Community Assets		17,714	18,147	18,147	1,874	16,223	15,123	(1,101)	-7.3%	18,147
Community Facilities		17,714	18,147	18,147	1,874	16,223	15,123	(1,101)	-7.3%	18,147
Halls		15,146	16,209	16,209	1,574	13,911	13,508	(404)	-3.0%	16,209
Centres		2,568	1,938	1,938	300	2,312	1,615	(697)	-43.1%	1,938
Other assets		6,159	7,499	7,499	628	5,807	6,249	441	7.1%	7,499
Operational Buildings		6,159	7,499	7,499	628	5,807	6,249	441	7.1%	7,499
Municipal Offices		6,159	7,499	7,499	628	5,807	6,249	441	7.1%	7,499
Intangible Assets		2,597	6,268	6,268	170	1,673	5,224	3,550	68.0%	6,268
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,597	6,268	6,268	170	1,673	5,224	3,550	68.0%	6,268
Computer Software and Applications		2,597	6,268	6,268	170	1,673	5,224	3,550	68.0%	6,268
Furniture and Office Equipment		2,504	5,432	5,432	233	2,243	4,527	2,284	50.4%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	2,243	4,527	2,284	50.4%	5,432
Machinery and Equipment		242	410	410	20	189	342	153	44.8%	410
Machinery and Equipment		242	410	410	20	189	342	153	44.8%	410
Transport Assets		5,917	2,859	2,859	498	4,665	2,382	(2,283)	-95.8%	2,859
Transport Assets		5,917	2,859	2,859	498	4,665	2,382	(2,283)	-95.8%	2,859
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	121,308	162,638	162,638	14,520	140,723	135,532	(5,191)	-3.8%	162,638

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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 - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		246	43,084	49,656	5,694	30,455	39,951	9,497	23.8%	49,656
Roads Infrastructure		246	40,084	46,364	5,406	28,256	37,257	9,001	24.2%	46,364
Roads		246	40,084	46,364	5,406	28,256	37,257	9,001	24.2%	46,364
Sanitation Infrastructure		–	3,000	3,292	289	2,199	2,694	496	18.4%	3,292
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	3,000	3,292	289	2,199	2,694	496	18.4%	3,292
Community Assets		–	7,000	2,000	–	–	2,500	2,500	100.0%	2,000
Community Facilities		–	7,000	2,000	–	–	2,500	2,500	100.0%	2,000
Cemeteries/Crematoria		–	7,000	2,000	–	–	2,500	2,500	100.0%	2,000
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	246	50,084	51,656	5,694	30,455	42,451	11,997	28.3%	51,656