

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

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MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

Total operating revenue generated as at the reporting period amount to R970.4 million which translate to 90% against the allocated budget. Operating expenditure for the same period amount R980.8 million or 69% against the appropriated budget.

1.5 Capital Expenditure

Total capital expenditure reported for the period under review amount to R126.9 million or 50% 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. 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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

2.1 Table C1: Monthly Budget Statements Summary

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

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

| Description | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 150,272 | 144,686 | 144,686 | 25,073 | 125,160 | 108,514 | 16,646 | 15% | 144,686 |
| Service charges | 207,969 | 213,534 | 215,388 | 14,871 | 151,814 | 161,077 | (9,263) | -6% | 215,388 |
| Investment revenue | 13,500 | 12,500 | 12,500 | 410 | 10,359 | 9,375 | 984 | 11% | 12,500 |
| Transfers and subsidies - Operational | 584,689 | 611,662 | 612,449 | 150,819 | 607,192 | 459,140 | 148,052 | 0 | 612,449 |
| Other own revenue | 94,143 | 78,693 | 95,023 | 11,083 | 75,963 | 67,184 | 8,779 | 13% | - |
| Total Revenue (excluding capital transfers and contributions) | 1,050,573 | 1,061,075 | 1,080,046 | 202,257 | 970,489 | 805,291 | 165,198 | 21% | 1,080,046 |
| Employee costs | 322,761 | 396,070 | 395,850 | 21,228 | 230,393 | 296,966 | (66,573) | -22% | 395,850 |
| Remuneration of Councillors | 26,872 | 31,802 | 31,802 | 1,898 | 18,602 | 23,851 | (5,250) | -22% | 31,802 |
| Depreciation and amortisation | 121,308 | 162,638 | 162,638 | 10,207 | 126,202 | 121,979 | 4,223 | 3% | 162,638 |
| Interest | 6,434 | 2,252 | 2,252 | 7 | 1,694 | 1,689 | 5 | 0% | 2,252 |
| Inventory consumed and bulk purchases | 210,602 | 239,755 | 239,755 | 36,240 | 136,196 | 179,816 | (43,621) | -24% | 239,755 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Other expenditure | 542,463 | 513,684 | 587,830 | 104,431 | 467,774 | 422,314 | 45,460 | 11% | 587,830 |
| Total Expenditure | 1,230,440 | 1,346,201 | 1,420,127 | 174,010 | 980,861 | 1,046,616 | (65,755) | -6% | 1,420,127 |
| Surplus/(Deficit) | (179,867) | (285,127) | (340,081) | 28,247 | (10,371) | (241,325) | 230,953 | -96% | (340,081) |
| Transfers and subsidies - capital (monetary) | 232,306 | 247,504 | 249,557 | (35) | 115,633 | 186,654 | ### | -38% | 249,557 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 52,439 | (37,623) | (90,524) | 28,212 | 105,262 | (54,670) | 159,932 | -293% | (90,524) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 52,439 | (37,623) | (90,524) | 28,212 | 105,262 | (54,670) | 159,932 | -293% | (90,524) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 26,404 | 252,554 | 255,327 | 8,559 | 110,804 | 190,802 | (79,998) | -42% | 255,327 |
| Capital transfers recognised | 24,725 | 247,504 | 249,557 | 9,115 | 110,126 | 186,654 | (76,529) | -41% | 249,557 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1,679 | 5,050 | 5,770 | (556) | 678 | 4,148 | (3,469) | -84% | 5,770 |
| Total sources of capital funds | 26,404 | 252,554 | 255,327 | 8,559 | 110,804 | 190,802 | (79,998) | -42% | 255,327 |
| Financial position | | | | | | | | | |
| Total current assets | 420,083 | 279,341 | 279,341 | | 595,576 | | | | 279,341 |
| Total non current assets | 3,263,067 | 3,849,191 | 3,851,963 | | 3,249,120 | | | | 3,851,963 |
| Total current liabilities | 412,262 | 223,573 | 220,479 | | 453,399 | | | | 220,479 |
| Total non current liabilities | 60,409 | 62,505 | 62,505 | | 50,031 | | | | 62,505 |
| Community wealth/Equity | 3,275,387 | 3,940,176 | 3,998,944 | | 3,315,791 | | | | 3,998,944 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 1,497,510 | 72,838 | 72,838 | 25,525 | 610,861 | 54,628 | (556,233) | -1018% | 72,838 |
| Net cash from (used) investing | (24,476) | (252,554) | (252,554) | - | (102,245) | (189,416) | (87,171) | 46% | (252,554) |
| Net cash from (used) financing | (5,335) | (14,372) | (14,372) | - | (9,550) | (10,779) | (1,229) | 11% | (14,372) |
| Cash/cash equivalents at the month/year end | 1,506,555 | (177,151) | (177,151) | 542,653 | 542,653 | (128,629) | (671,283) | 522% | (150,501) |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 81,232 | 39,365 | 37,801 | 95,893 | 114,016 | 32,183 | 174,565 | ##### | 1,639,604 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 7 | 2 | - | 4 | - | - | - | - | 12 |

2.2 Table C2: Monthly Budget Statement-Financial Performance (Standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications. Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental and Trading Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|------------------|---------------------|------------------|----------------|------------------|------------------|-----------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 820,436 | 568,055 | 584,385 | 56,959 | 542,672 | 434,206 | 108,466 | 25% | 584,385 |
| Executive and council | | 1,577 | 23,856 | 23,856 | 22,286 | 23,265 | 17,892 | 5,373 | 30% | 23,856 |
| Finance and administration | | 818,860 | 544,199 | 560,529 | 34,674 | 519,407 | 416,314 | 103,093 | 25% | 560,529 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 15,253 | 13,954 | 7,341 | 1,847 | 4,563 | 7,159 | (2,596) | -36% | 7,341 |
| Community and social services | | 10,365 | 1,254 | 2,041 | 1 | 1,001 | 1,334 | (334) | -25% | 2,041 |
| Sport and recreation | | 1 | 9,400 | 2,000 | - | 4 | 3,350 | (3,346) | -100% | 2,000 |
| Public safety | | 4,887 | 3,300 | 3,300 | 1,846 | 3,559 | 2,475 | 1,084 | 44% | 3,300 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 54,298 | 58,374 | 64,654 | 847 | 37,192 | 46,421 | (9,229) | -20% | 64,654 |
| Planning and development | | 5,664 | 7,099 | 7,099 | 847 | 3,608 | 5,324 | (1,717) | -32% | 7,099 |
| Road transport | | 48,635 | 51,275 | 57,555 | - | 33,584 | 41,096 | (7,512) | -18% | 57,555 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 392,892 | 668,196 | 673,222 | 142,569 | 501,696 | 504,160 | (2,464) | 0% | 673,222 |
| Energy sources | | 5,690 | 5,000 | 6,064 | - | 543 | 4,282 | (3,739) | -87% | 6,064 |
| Water management | | 369,552 | 526,825 | 530,898 | 22,950 | 369,493 | 397,655 | (28,162) | -7% | 530,898 |
| Waste water management | | 4,786 | 30,716 | 30,716 | 26,013 | 29,186 | 23,037 | 6,149 | 27% | 30,716 |
| Waste management | | 12,864 | 105,654 | 105,544 | 93,607 | 102,474 | 79,186 | 23,289 | 29% | 105,544 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1,282,879 | 1,308,579 | 1,329,602 | 202,222 | 1,086,123 | 991,946 | 94,177 | 9% | 1,329,602 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 457,897 | 424,533 | 425,583 | 80,645 | 333,915 | 318,735 | 15,180 | 5% | 425,583 |
| Executive and council | | 115,908 | 117,269 | 119,069 | 6,219 | 66,459 | 88,702 | (22,243) | -25% | 119,069 |
| Finance and administration | | 336,515 | 300,575 | 299,825 | 73,661 | 262,824 | 225,017 | 37,807 | 17% | 299,825 |
| Internal audit | | 5,474 | 6,689 | 6,689 | 766 | 4,632 | 5,016 | (384) | -8% | 6,689 |
| <i>Community and public safety</i> | | 119,898 | 136,383 | 136,900 | 9,081 | 94,416 | 102,586 | (8,171) | -8% | 136,900 |
| Community and social services | | 29,315 | 37,776 | 38,694 | 2,025 | 22,955 | 28,791 | (5,836) | -20% | 38,694 |
| Sport and recreation | | 52,405 | 51,519 | 51,119 | 1,462 | 34,244 | 38,479 | (4,235) | -11% | 51,119 |
| Public safety | | 38,177 | 47,088 | 47,088 | 5,593 | 37,216 | 35,316 | 1,900 | 5% | 47,088 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 63,245 | 105,492 | 103,992 | 13,940 | 74,699 | 78,520 | (3,820) | -5% | 103,992 |
| Planning and development | | 25,178 | 53,139 | 51,639 | 2,253 | 17,332 | 39,255 | (21,923) | -56% | 51,639 |
| Road transport | | 38,067 | 52,353 | 52,353 | 11,686 | 57,367 | 39,265 | 18,102 | 46% | 52,353 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 586,166 | 676,326 | 750,183 | 70,056 | 475,416 | 544,173 | (68,757) | -13% | 750,183 |
| Energy sources | | 52,928 | 56,697 | 56,697 | 188 | 35,924 | 42,523 | (6,599) | -16% | 56,697 |
| Water management | | 448,081 | 494,039 | 562,946 | 63,283 | 374,868 | 404,983 | (30,115) | -7% | 562,946 |
| Waste water management | | 28,747 | 40,918 | 41,048 | 1,555 | 22,355 | 30,754 | (8,399) | -27% | 41,048 |
| Waste management | | 56,411 | 84,671 | 89,492 | 5,029 | 42,270 | 65,914 | (23,644) | -36% | 89,492 |
| <i>Other</i> | | 3,235 | 3,468 | 3,468 | 288 | 2,414 | 2,601 | (187) | -7% | 3,468 |
| Total Expenditure - Functional | 3 | 1,230,440 | 1,346,201 | 1,420,127 | 174,010 | 980,861 | 1,046,616 | (65,755) | -6% | 1,420,127 |
| Surplus/ (Deficit) for the year | | 52,439 | (37,623) | (90,524) | 28,212 | 105,262 | (54,670) | 159,932 | -2.925394 | (90,524) |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

2.3 Table C3: Monthly Budget Statement-Financial Performance

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

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 01 - Municipal Council | | 1,577 | 23,856 | 23,856 | 22,286 | 23,265 | 17,892 | 5,373 | 30.0% | 23,856 |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Budget And Treasury Office | | 818,217 | 543,699 | 560,029 | 34,452 | 518,961 | 415,939 | 103,022 | 24.8% | 560,029 |
| Vote 04 - Corporate Services | | 643 | 500 | 500 | 222 | 446 | 375 | 71 | 18.8% | 500 |
| Vote 05 - Community Services | | 28,117 | 119,608 | 112,885 | 95,454 | 107,037 | 86,345 | 20,692 | 24.0% | 112,885 |
| Vote 06 - Planning & Development | | 264 | 120 | 120 | 46 | 150 | 90 | 60 | 66.2% | 120 |
| Vote 07 - Infrastructure & Technical Services | | 434,062 | 620,796 | 632,212 | 49,763 | 436,264 | 471,305 | (35,041) | -7.4% | 632,212 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1,282,879 | 1,308,579 | 1,329,602 | 202,222 | 1,086,123 | 991,946 | 94,177 | 9.5% | 1,329,602 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 01 - Municipal Council | | 92,542 | 98,023 | 99,823 | 6,259 | 53,938 | 74,267 | (20,329) | -27.4% | 99,823 |
| Vote 02 - Office Of The Accounting Officer | | 34,109 | 32,182 | 32,182 | 1,177 | 21,255 | 24,137 | (2,882) | -11.9% | 32,182 |
| Vote 03 - Budget And Treasury Office | | 226,212 | 143,641 | 145,541 | 64,911 | 176,061 | 108,491 | 67,570 | 62.3% | 145,541 |
| Vote 04 - Corporate Services | | 84,751 | 114,618 | 112,368 | 7,549 | 71,354 | 84,989 | (13,634) | -16.0% | 112,368 |
| Vote 05 - Community Services | | 187,747 | 232,803 | 237,741 | 15,001 | 144,620 | 177,112 | (32,492) | -18.3% | 237,741 |
| Vote 06 - Planning & Development | | 25,335 | 47,688 | 46,188 | 1,757 | 16,663 | 35,166 | (18,504) | -52.6% | 46,188 |
| Vote 07 - Infrastructure & Technical Services | | 579,745 | 677,247 | 746,284 | 77,356 | 496,969 | 542,454 | (45,485) | -8.4% | 746,284 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1,230,440 | 1,346,201 | 1,420,127 | 174,010 | 980,861 | 1,046,616 | (65,755) | -6.3% | 1,420,127 |
| Surplus/ (Deficit) for the year | 2 | 52,439 | (37,623) | (90,524) | 28,212 | 105,262 | (54,670) | 159,932 | -292.5% | (90,524) |

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

2.5 Table C4: Financial Performance (Revenue & Expenditure)

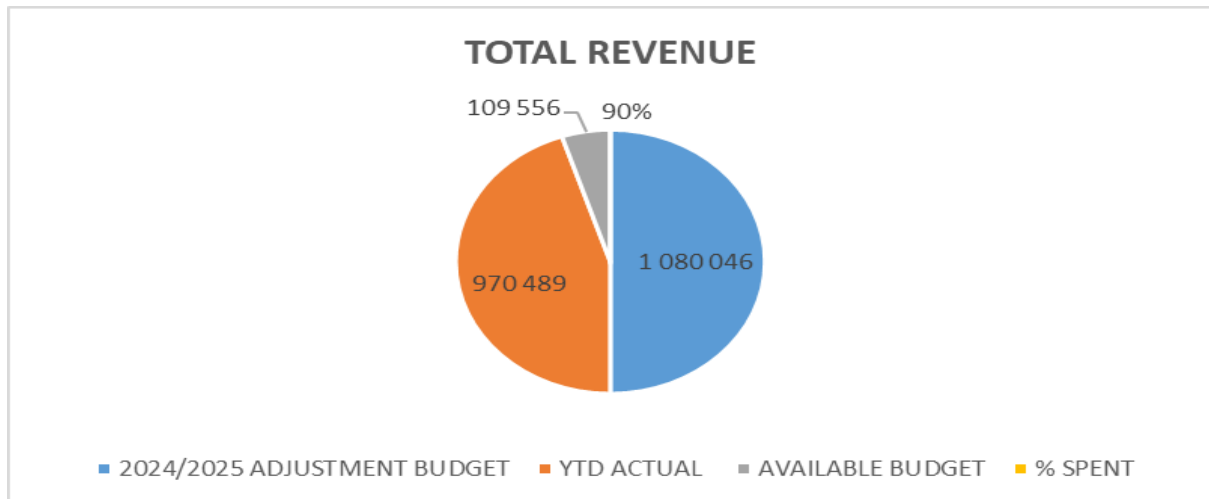
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

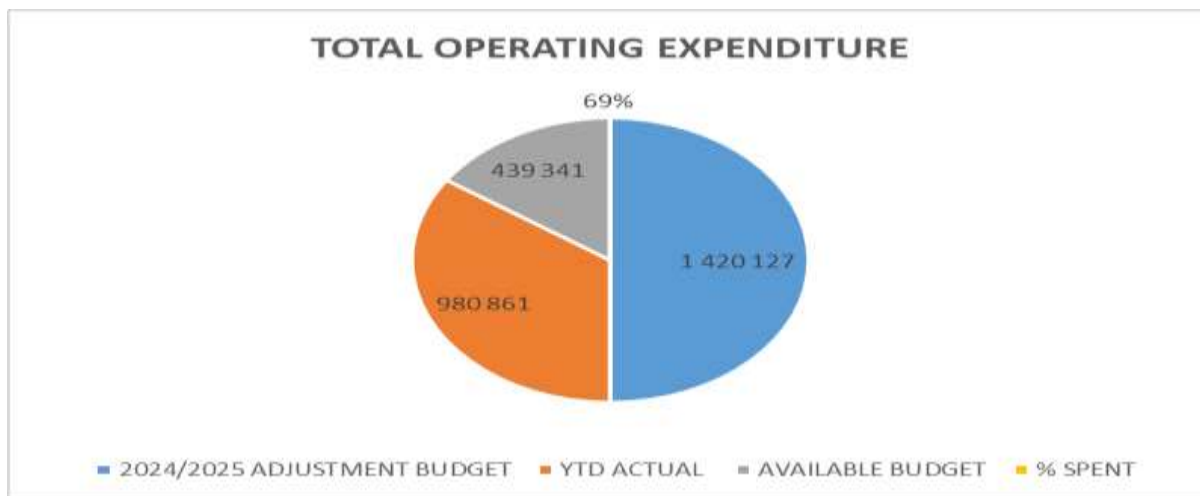


- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1 080 billion.
- b) Total year operating revenue for the reporting period amount to R970.4 million or 90% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 37% and 63%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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R980.8 million, translating to 69% 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 MARCH 2025

2.5 Table C5: Capital Expenditure by Vote

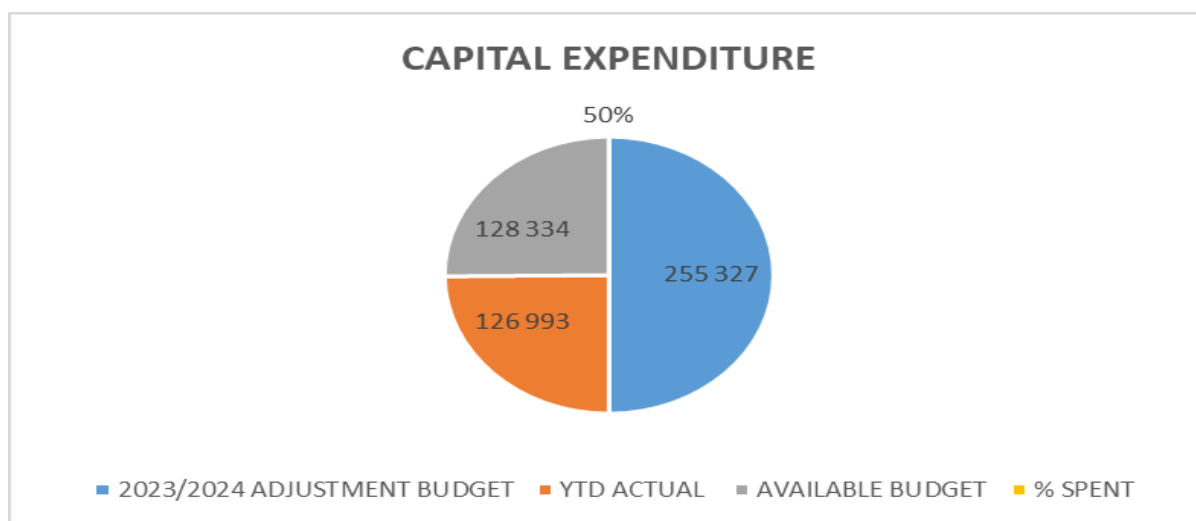
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 01 - Municipal Council | | - | - | - | - | - | - | - | | - |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | | - |
| Vote 03 - Budget And Treasury Office | | - | 2,500 | 2,500 | - | 678 | 1,875 | (1,197) | -64% | 2,500 |
| Vote 04 - Corporate Services | | 187 | 2,550 | 2,550 | (556) | - | 1,913 | (1,913) | -100% | 2,550 |
| Vote 05 - Community Services | | 497 | 11,364 | 2,720 | - | - | 4,201 | (4,201) | -100% | 2,720 |
| Vote 06 - Planning & Development | | - | - | - | - | - | - | - | | - |
| Vote 07 - Infrastructure & Technical Services | | 25,720 | 236,140 | 247,557 | 9,115 | 110,126 | 182,813 | (72,688) | -40% | 247,557 |
| Vote 08 - | | - | - | - | - | - | - | - | | - |
| Vote 09 - | | - | - | - | - | - | - | - | | - |
| Vote 10 - | | - | - | - | - | - | - | - | | - |
| Vote 11 - | | - | - | - | - | - | - | - | | - |
| Vote 12 - | | - | - | - | - | - | - | - | | - |
| Vote 13 - | | - | - | - | - | - | - | - | | - |
| Vote 14 - | | - | - | - | - | - | - | - | | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | | - |
| Total Capital Multi-year expenditure | 4,7 | 26,404 | 252,554 | 255,327 | 8,559 | 110,804 | 190,802 | (79,998) | -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 | 8,559 | 110,804 | 190,802 | (79,998) | -42% | 255,327 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 187 | 5,050 | 5,050 | (556) | 678 | 3,788 | (3,109) | -82% | 5,050 |
| Executive and council | | - | - | - | - | - | - | - | | - |
| Finance and administration | | 187 | 5,050 | 5,050 | (556) | 678 | 3,788 | (3,109) | -82% | 5,050 |
| Internal audit | | - | - | - | - | - | - | - | | - |
| Community and public safety | | 1,493 | 9,400 | 2,720 | - | - | 3,710 | (3,710) | -100% | 2,720 |
| Community and social services | | 1,438 | 9,400 | 2,720 | - | - | 3,710 | (3,710) | -100% | 2,720 |
| Sport and recreation | | 55 | - | - | - | - | - | - | | - |
| Public safety | | - | - | - | - | - | - | - | | - |
| Housing | | - | - | - | - | - | - | - | | - |
| Health | | - | - | - | - | - | - | - | | - |
| Economic and environmental services | | 246 | 51,275 | 57,555 | 477 | 29,719 | 41,096 | (11,377) | -28% | 57,555 |
| Planning and development | | - | - | - | - | - | - | - | | - |
| Road transport | | 246 | 51,275 | 57,555 | 477 | 29,719 | 41,096 | (11,377) | -28% | 57,555 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | 24,478 | 186,829 | 190,001 | 8,637 | 80,406 | 142,208 | (61,802) | -43% | 190,001 |
| Energy sources | | - | 5,000 | 6,064 | 3,240 | 3,722 | 4,282 | (560) | -13% | 6,064 |
| Water management | | 25,474 | 167,865 | 165,029 | 5,040 | 67,575 | 124,981 | (57,406) | -46% | 165,029 |
| Waste water management | | - | 12,000 | 18,908 | 358 | 9,109 | 12,454 | (3,345) | -27% | 18,908 |
| Waste management | | (996) | 1,964 | - | - | - | 491 | (491) | -100% | - |
| Other | | - | - | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | 26,404 | 252,554 | 255,327 | 8,559 | 110,804 | 190,802 | (79,998) | -42% | 255,327 |
| Funded by: | | | | | | | | | | |
| National Government | | 24,725 | 247,504 | 249,557 | 9,115 | 110,126 | 186,654 | (76,529) | -41% | 249,557 |
| Provincial Government | | - | - | - | - | - | - | - | | - |
| District Municipality | | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov | | - | - | - | - | - | - | - | | - |
| Departm Agencies, Households, Non-profit Institutions, Private Enterprises, | | - | - | - | - | - | - | - | | - |
| Public Corporations, Higher Educ Institutions) | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | | 24,725 | 247,504 | 249,557 | 9,115 | 110,126 | 186,654 | (76,529) | -41% | 249,557 |
| Borrowing | 6 | - | - | - | - | - | - | - | | - |
| Internally generated funds | | 1,679 | 5,050 | 5,770 | (556) | 678 | 4,148 | (3,469) | -84% | 5,770 |
| Total Capital Funding | | 26,404 | 252,554 | 255,327 | 8,559 | 110,804 | 190,802 | (79,998) | -42% | 255,327 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 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 March 2025 amount to R110.8 million, VAT exclusive. (VAT inclusive amount – R126.9 million). Capital spending to date accounts for 50% against the appropriated budget. 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 MARCH 2025

2.6 Table C6: Financial Position

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

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

The municipality closed the month with a favourable cash balance of R215.3 million which is made up of investments and bank cash balances.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

Table C7: Cash Flow

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|----------|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 79 087 | 75 237 | 75 237 | 7 922 | 48 696 | 56 427 | (7 732) | -14% | 75 237 |
| Service charges | | 93 693 | 88 506 | 88 506 | (9 832) | 50 639 | 66 379 | (15 741) | -24% | 88 506 |
| Other revenue | | 425 826 | 4 810 | 4 810 | (159 749) | (498 566) | 3 608 | (502 174) | -13920% | 4 810 |
| Transfers and Subsidies - Operational | | 577 266 | 611 662 | 611 662 | 150 190 | 604 194 | 458 746 | 145 447 | 32% | 611 662 |
| Transfers and Subsidies - Capital | | 232 503 | 247 504 | 247 504 | 38 038 | 228 351 | 185 628 | 42 723 | 23% | 247 504 |
| Interest | | 13 045 | 34 341 | 34 341 | 1 182 | 16 758 | 25 756 | (8 997) | -35% | 34 341 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | 76 091 | (989 222) | (989 222) | 100 201 | 263 216 | (741 916) | ##### | 135% | (989 222) |
| Interest | | - | - | - | - | - | - | - | | - |
| Transfers and Subsidies | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 1 497 510 | 72 838 | 72 838 | 127 951 | 713 288 | 54 628 | (658 659) | -1206% | 72 838 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 1 928 | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (26 404) | (252 554) | (252 554) | (8 559) | (110 804) | (189 416) | (78 612) | 42% | (252 554) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (24 476) | (252 554) | (252 554) | (8 559) | (110 804) | (189 416) | (78 612) | 42% | (252 554) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | (1 204) | (10 293) | - | (10 293) | #DIV/0! | - |
| Borrowing long term/refinancing | | (84) | - | - | (69) | (69) | - | (69) | #DIV/0! | - |
| Increase (decrease) in consumer deposits | | (5) | - | - | - | (1) | - | (1) | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (5 246) | (14 372) | (14 372) | - | (460) | (10 779) | (10 319) | 96% | (14 372) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (5 335) | (14 372) | (14 372) | (1 272) | (10 822) | (10 779) | 43 | 0% | (14 372) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 1 467 700 | (194 088) | (194 088) | 118 120 | 591 662 | (145 566) | | | (194 088) |
| Cash/cash equivalents at beginning: | | 38 855 | 16 937 | 16 937 | 517 129 | 43 587 | 16 937 | | | 43 587 |
| Cash/cash equivalents at month/year end: | | 1 506 555 | (177 151) | (177 151) | 635 249 | 635 249 | (128 629) | | | (150 501) |

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

The Municipality noted the following challenges:

A total of R99.3 million have been received from property rates and service charges, which translate to 36% 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 MARCH 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 - M09 March

| Description of financial indicator | Basis of calculation | Ref | 2023/24 | Budget Year 2024/25 | | | |
|---|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 0.1% | 12.2% | 11.6% | 1.2% | 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% | 7.8% | 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% | 131.4% | 126.7% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 10.6% | 17.2% | 17.4% | 53.1% | 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% | 17.1% | 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% | 23.7% | 36.7% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 5.1% | 9.1% | 9.1% | 8.0% | 9.1% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 12.2% | 15.5% | 15.3% | 1.2% | 3.2% |
| <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 MARCH 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 - M09 March

| 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 | 38,262 | 19,237 | 18,073 | 27,122 | 24,428 | 14,922 | 86,769 | 577,529 | 806,341 | 730,769 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 22,405 | 10,580 | 10,605 | 59,875 | 80,123 | 8,532 | 40,424 | 248,181 | 480,725 | 437,134 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 886 | 381 | 457 | 388 | 337 | 331 | 2,352 | 8,051 | 13,183 | 11,459 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2,507 | 1,252 | 1,258 | 1,466 | 1,429 | 1,249 | 7,173 | 30,075 | 46,410 | 41,392 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 16,910 | 7,783 | 7,111 | 6,863 | 7,533 | 7,011 | 37,010 | 172,633 | 262,854 | 231,050 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 262 | 132 | 297 | 179 | 167 | 137 | 837 | 28,081 | 30,092 | 29,402 | - | - |
| Total By Income Source | 2000 | 81,232 | 39,365 | 37,801 | 95,893 | 114,016 | 32,183 | 174,565 | 1,064,550 | 1,639,604 | 1,481,207 | - | - |
| 2023/24 - totals only | | 82810183 | 40892432 | 38992788 | 35760483 | 35517555 | 34656755 | ##### | ##### | 1,441,434 | 1,278,738 | 0 | 0 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 15,051 | 6,557 | 6,304 | 65,933 | 85,780 | 7,592 | 34,189 | 61,208 | 282,613 | 254,701 | - | - |
| Commercial | 2300 | 26,690 | 13,015 | 12,834 | 10,494 | 6,473 | 5,320 | 35,444 | 327,922 | 438,192 | 385,652 | - | - |
| Households | 2400 | 39,335 | 19,712 | 18,587 | 19,390 | 21,649 | 19,195 | 104,402 | 671,164 | 913,433 | 835,800 | - | - |
| Other | 2500 | 156 | 81 | 76 | 76 | 116 | 76 | 530 | 4,256 | 5,367 | 5,053 | - | - |
| Total By Customer Group | 2600 | 81,232 | 39,365 | 37,801 | 95,893 | 114,016 | 32,183 | 174,565 | 1,064,550 | 1,639,604 | 1,481,207 | - | - |

The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.639billion. Of the total balance, 90% of the debt is older than 90 days, rendering it difficult to be collect. Revenue collection measures must be enhanced to improve the cash flow status.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

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

| Description | | NT Code | Budget Year 2024/25 | | | | | | | | 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 | 8 | - | - | 4 | - | - | - | - | 12 | 17 857 |
| Auditor General | 0800 | | | | | | | | | | - |
| Other | 0900 | | | | | | | | | | - |
| Medical Aid deductions | | | | | | | | | | | - |
| Total By Customer Type | 1000 | 8 | - | - | 4 | - | - | - | - | 12 | 17 857 |

The creditors balance for March 2025 amount to R12 thousand. Total outstanding creditors are payable to trade creditors. The above indicates serious transgression of the MFMA Section 65 (2) (e) which requires that the invoices be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrance of fruitless and wasteful expenditure. The municipality has entered into a payment arrangement with Magalies water for the payment of arrears.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 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 - M09 March

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

The Municipality does not long term investments. The table below reflects list of all shortterm investments as at the reporting period. The investment reported as at 31 March 2025 amount to R100.1 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.

| INVESTMENTS MOSES KOTANE 2024/2025 | | | | | | | |
|------------------------------------|------------------------------|----------------------|---------|-----------------------|---------------------|-----------------------|-----------------------|
| SUMMARY OF INVESTMENTS | | | | | | | |
| ACCOUNT | TYPE OF | BALANCE | BANK | DEPOSIT | INTEREST | WITHDREW | BALANCE |
| NUMBER | INVESTMENT | 01/07/2024 | CHARGES | | CAPITALIZED | | 31/03/2025 |
| 228810957(002) | CALL MKLM MAIN STANDARD BANK | 25 870.56 | 0.00 | 150 000 000.00 | 2 637 470.53 | 136 000 000.00 | 16 663 341.09 |
| 2062250801 | 12 MONTHS CEDEED ESCOM | 458 112.66 | | 0.00 | 44 340.29 | | 502 452.95 |
| 228810957(004) | CALL - MIG STANDARD BANK | 1 473 300.88 | 0.00 | 135 313 000.00 | 2 716 033.92 | 96 582 274.01 | 42 920 060.79 |
| 228810957(003) | CALL WSIG GRANT | 25 304 937.91 | | 55 000 000.00 | 1 991 731.28 | 42 667 404.00 | 39 629 265.19 |
| 228810957(001) | CALL FLEET | 379 916.59 | 0.00 | 0.00 | 24 368.04 | 0.00 | 404 284.63 |
| BALANCE | | 27 642 138.60 | | 340 313 000.00 | 7 413 944.06 | 275 249 678.01 | 100 119 404.65 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 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 - M09 March

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | 1,2 | | | | | | | | | |
| National Government: | | 576,015 | 610,408 | 610,408 | 150,819 | 606,224 | 457,806 | 148,418 | 32.4% | 610,408 |
| Energy Efficiency and Demand Side Management Grant | | 1,000 | – | – | – | – | – | – | – | – |
| Equitable Share | | 566,087 | 600,070 | 600,070 | 150,018 | 600,070 | 450,052 | 150,017 | 33.3% | 600,070 |
| Expanded Public Works Programme Integrated Grant | | 1,577 | 1,359 | 1,359 | – | 768 | 1,019 | (251) | -24.6% | 1,359 |
| Local Government Financial Management Grant | | 1,951 | 2,000 | 2,000 | – | 1,928 | 1,500 | 428 | 28.5% | 2,000 |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | 3 | 5,400 | 6,979 | 6,979 | 801 | 3,458 | 5,234 | (1,776) | -33.9% | 6,979 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 1,139 | 1,254 | 2,041 | – | 968 | 1,334 | (366) | -27.5% | 2,041 |
| Capacity Building and Other Grants | | 1,139 | 1,254 | 2,041 | – | 968 | 1,334 | (366) | -27.5% | 2,041 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| 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 | 150,819 | 607,192 | 459,140 | 148,052 | 32.2% | 612,449 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 232,306 | 247,504 | 249,557 | (35) | 115,633 | 186,654 | (71,021) | -38.0% | 249,557 |
| Energy Efficiency and Demand Side Management Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | | 162,524 | 167,504 | 167,504 | – | 100,349 | 125,628 | (25,279) | -20.1% | 167,504 |
| Water Services Infrastructure Grant | | 69,782 | 80,000 | 82,053 | (35) | 15,284 | 61,026 | (45,742) | -75.0% | 82,053 |
| 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 | (35) | 115,633 | 186,654 | (71,021) | -38.0% | 249,557 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 816,995 | 859,166 | 862,006 | 150,784 | 722,825 | 645,794 | 77,031 | 11.9% | 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 MARCH 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 - M09 March

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| <u>EXPENDITURE</u> | | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 582,123 | 610,408 | 606,738 | 43,469 | 390,834 | 455,887 | (65,053) | -14.3% | 606,738 |
| Energy Efficiency and Demand Side Management Grant | | 1,300 | – | – | – | – | – | – | – | – |
| Equitable Share | | 571,550 | 600,070 | 596,400 | 43,042 | 384,446 | 448,133 | (63,687) | -14.2% | 596,400 |
| Expanded Public Works Programme Integrated Grant | | 1,549 | 1,359 | 1,359 | 24 | 792 | 1,019 | (227) | -22.3% | 1,359 |
| Local Government Financial Management Grant | | 1,940 | 2,000 | 2,000 | – | 1,760 | 1,500 | 260 | 17.3% | 2,000 |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | | 5,785 | 6,979 | 6,979 | 403 | 3,835 | 5,234 | (1,399) | -26.7% | 6,979 |
| 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 | 43,469 | 390,834 | 455,887 | (65,053) | -14.3% | 606,738 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 24,725 | 247,504 | 249,557 | 9,115 | 110,126 | 186,654 | (76,529) | -41.0% | 249,557 |
| Municipal Infrastructure Grant | | 11,491 | 167,504 | 167,504 | 8,757 | 96,477 | 125,628 | (29,151) | -23.2% | 167,504 |
| Water Services Infrastructure Grant | | 13,233 | 80,000 | 82,053 | 358 | 13,649 | 61,026 | (47,378) | -77.6% | 82,053 |
| 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 | 9,115 | 110,126 | 186,654 | (76,529) | -41.0% | 249,557 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 606,847 | 857,912 | 856,294 | 52,584 | 500,959 | 642,541 | (141,582) | -22.0% | 856,294 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 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 - M09 March

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

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

Expenditure and budgeted expenditure on -

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

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

| Description | Ref | Budget Year 2024/25 | | | | | | | | | | | 2024/25 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|---------------------|---------|---------|---------|----------|-----------|---------|----------|-----------|----------|----------|---|---------------------|------------------------|------------------------|
| | | July | 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 | 1 | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 5 911 | 1 332 | 4 049 | 912 | 12 028 | 1 362 | 6 662 | 8 518 | 7 922 | 6 270 | 6 270 | 14 001 | 75 237 | 95 731 | 100 271 |
| Service charges - Electricity revenue | | | | | | | | | | | | | - | | | |
| Service charges - Water revenue | | 618 | 1 589 | 1 291 | 4 012 | 23 853 | 8 506 | 9 724 | 8 903 | (9 872) | 6 908 | 6 908 | 20 454 | 82 896 | 83 845 | 85 235 |
| Service charges - Waste Water Management | | 21 | 308 | 135 | 167 | 216 | 135 | 163 | 606 | 16 | 179 | 179 | 18 | 2 143 | 2 176 | 2 206 |
| Service charges - Waste Mangement | | 23 | 23 | 48 | 30 | 34 | 15 | 18 | 31 | 23 | 289 | 289 | 2 644 | 3 467 | 4 498 | 4 984 |
| Rental of facilities and equipment | | | - | 2 | - | 1 | - | - | 1 | - | 10 | 10 | 93 | 118 | 101 | 103 |
| Interest earned - external investments | | 910 | 3 102 | 1 323 | 759 | 388 | 758 | 1 472 | 1 237 | 945 | 1 042 | 1 042 | (477) | 12 500 | 13 097 | 13 482 |
| Interest earned - outstanding debtors | | 637 | 1 614 | 158 | 1 120 | - | 878 | 274 | 947 | 237 | 1 820 | 1 820 | 12 336 | 21 841 | 28 779 | 30 074 |
| Dividends received | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 30 | 8 | 597 | (364) | 20 | 19 | 28 | 16 | (148) | 167 | 167 | 1 460 | 2 000 | 361 | 377 |
| Licences and permits | | 92 | 105 | 83 | 84 | 46 | 34 | 24 | 32 | 1 821 | 125 | 125 | (1 071) | 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 | 50 972 | (94 475) | 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) | 99 | 99 | 502 093 | 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) | 67 880 | 67 880 | 457 076 | 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 | 20 625 | (22 098) | 247 504 | 225 068 | 243 443 |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov | | | | | | | | | | | | | - | | | |
| Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | | | | | | | | | | | | - | | | |
| Proceeds on Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | | - | - | - | (4 600) | (1 105) | (1 120) | (1 126) | (1 138) | (1 204) | - | - | 10 293 | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | (69) | - | - | 69 | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | (1) | - | - | - | - | - | - | 1 | - | - | - |
| VAT Control (receipts) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 27 101 | 22 902 | 107 242 | 94 411 | 82 075 | 21 703 | 27 541 | 30 256 | 26 479 | 88 505 | 88 505 | 445 340 | 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 | 33 006 | 33 006 | 327 809 | 396 070 | 387 295 | 401 697 |
| Remuneration of councillors | | (79) | (1) | 899 | 445 | 428 | (567) | 2 742 | 557 | 538 | 2 650 | 2 650 | 21 538 | 31 802 | 32 098 | 33 408 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Electricity | | 384 | - | - | - | 543 | - | - | - | 3 925 | 3 500 | 3 500 | 30 148 | 42 000 | 46 620 | 48 252 |
| Acquisitions - water & other inventory | | 31 034 | - | 20 948 | 5 656 | 5 250 | 72 403 | - | - | 50 972 | 14 442 | 14 442 | (41 846) | 173 300 | 170 153 | 190 572 |
| Contracted services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | (298 242) | 20 445 | 61 992 | 55 837 | (48 578) | (154 902) | 10 579 | 39 949 | (155 866) | 28 837 | 28 837 | 757 161 | 346 050 | 359 652 | 369 595 |
| Cash Payments by Type | | (266 753) | 16 465 | 88 430 | 62 433 | (42 115) | (81 533) | 12 050 | 40 765 | (100 201) | 82 435 | 82 435 | 1 094 810 | 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 | 21 046 | 21 046 | 99 658 | 252 554 | 278 781 | 283 467 |
| Repayment of borrowing | | 16 | 16 | - | - | - | - | - | 427 | - | 1 198 | 1 198 | 11 517 | 14 372 | 9 987 | 1 109 |
| Other Cash Flows/Payments | | 1 960 | 748 | 980 | - | 303 | 3 094 | 158 | - | - | - | - | (7 243) | - | - | - |
| Total Cash Payments by Type | | (255 877) | 22 691 | 112 496 | 86 622 | (24 074) | (70 645) | 18 516 | 49 961 | (91 642) | 104 679 | 104 679 | 1 198 742 | 1 256 148 | 1 284 587 | 1 328 099 |
| NET INCREASE/(DECREASE) IN CASH HELD | | | | | | | | | | | | | | | | |
| | | 282 978 | 211 | (5 254) | 7 789 | 106 148 | 92 348 | 9 025 | (19 704) | 118 120 | (16 174) | (16 174) | (753 402) | (194 088) | (161 898) | (161 874) |
| 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 | 619 075 | 602 901 | 43 587 | (150 501) | (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 | 619 075 | 602 901 | (150 501) | (150 501) | (312 400) | (474 273) |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

9.2 Supporting Table SC1

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

Section 10: Capital Programme Performance

10.1 Supporting table SC12

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

| Month | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 9,552 | 21,046 | 21,046 | 8,901 | 8,901 | 21,046 | 12,146 | 57.7% | 3% |
| August | 8,926 | 21,046 | 21,046 | 5,461 | 5,461 | 42,092 | 36,631 | 87.0% | 2% |
| September | 17,796 | 21,046 | 21,046 | 23,087 | 23,087 | 63,139 | 40,052 | 63.4% | 9% |
| October | 19,802 | 21,046 | 21,046 | 24,189 | 24,189 | 84,185 | 59,996 | 71.3% | 9% |
| November | 26,539 | 21,046 | 21,046 | 17,738 | 17,738 | 105,231 | 87,493 | 83.1% | 7% |
| December | 25,813 | 21,046 | 21,046 | 7,794 | 7,794 | 126,277 | 118,483 | 93.8% | 3% |
| January | 11,579 | 21,508 | 21,508 | 6,308 | 6,308 | 147,785 | 141,477 | 95.7% | 2% |
| February | 5,083 | 21,508 | 21,508 | 8,768 | 8,768 | 169,294 | 160,525 | 94.8% | 3% |
| March | 26,789 | 21,508 | 21,508 | 8,559 | 8,559 | 190,802 | 182,243 | 95.5% | 3% |
| April | 17,097 | 21,508 | 21,508 | – | – | 212,310 | 212,310 | 100.0% | – |
| May | 13,801 | 21,508 | 21,508 | – | – | 233,818 | 233,818 | 100.0% | – |
| June | 13,766 | 21,508 | 21,508 | – | – | 255,327 | 255,327 | 100.0% | – |
| Total Capital expenditure | 196,542 | 255,327 | 255,327 | 110,804 | | | | | |

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

(d) SC13d: Expenditure on depreciation by asset class

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

10.2.1 Supporting Table SC13a

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 24,478 | 172,020 | 173,663 | 8,017 | 72,429 | 130,337 | 57,907 | 44.4% | 173,663 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | 11,191 | 11,191 | - | 6,869 | 8,393 | 1,524 | 18.2% | 11,191 |
| Drainage Collection | | - | 11,191 | 11,191 | - | 6,869 | 8,393 | 1,524 | 18.2% | 11,191 |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 5,000 | 6,064 | 3,240 | 3,722 | 4,282 | 560 | 13.1% | 6,064 |
| LV Networks | | - | 5,000 | 6,064 | 3,240 | 3,722 | 4,282 | 560 | 13.1% | 6,064 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 25,474 | 144,865 | 140,792 | 4,587 | 54,639 | 107,112 | 52,473 | 49.0% | 140,792 |
| Water Treatment Works | | - | 20,382 | 28,297 | 721 | 19,414 | 19,244 | (170) | -0.9% | 28,297 |
| Bulk Mains | | 11,074 | 7,000 | 267 | - | - | 1,883 | 1,883 | 100.0% | 267 |
| Distribution | | 14,400 | 115,483 | 112,228 | 3,867 | 35,225 | 85,285 | 50,060 | 58.7% | 112,228 |
| Distribution Points | | - | 2,000 | - | - | - | 700 | 700 | 100.0% | - |
| Sanitation Infrastructure | | - | 9,000 | 15,617 | 190 | 7,199 | 10,058 | 2,859 | 28.4% | 15,617 |
| Pump Station | | - | 3,000 | 3,292 | 190 | 2,134 | 2,396 | 262 | 10.9% | 3,292 |
| Reticulation | | - | 1,667 | 1,903 | - | 1,655 | 1,368 | (287) | -20.9% | 1,903 |
| Waste Water Treatment Works | | - | 2,667 | 8,469 | - | 1,712 | 4,901 | 3,189 | 65.1% | 8,469 |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | 1,667 | 1,953 | - | 1,699 | 1,393 | (305) | -21.9% | 1,953 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | (996) | 1,964 | - | - | - | 491 | 491 | 100.0% | - |
| Landfill Sites | | (996) | 1,964 | - | - | - | 491 | 491 | 100.0% | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | 187 | 3,000 | 3,000 | - | 678 | 2,250 | 1,572 | 69.9% | 3,000 |
| Furniture and Office Equipment | | 187 | 3,000 | 3,000 | - | 678 | 2,250 | 1,572 | 69.9% | 3,000 |
| Machinery and Equipment | | 55 | 50 | 50 | - | - | 38 | 38 | 100.0% | 50 |
| Machinery and Equipment | | 55 | 50 | 50 | - | - | 38 | 38 | 100.0% | 50 |
| Transport Assets | | - | - | 720 | - | - | 360 | 360 | 100.0% | 720 |
| Transport Assets | | - | - | 720 | - | - | 360 | 360 | 100.0% | 720 |
| Land | | - | - | - | - | - | - | - | - | - |
| 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 new assets | 1 | 24,720 | 175,070 | 177,433 | 8,017 | 73,107 | 132,984 | 59,877 | 45.0% | 177,433 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

10.2.2 Supporting Table SC13b

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | – | 23,000 | 24,237 | 452 | 12,936 | 17,869 | 4,933 | 27.6% | 24,237 |
| Water Supply Infrastructure | | – | 23,000 | 24,237 | 452 | 12,936 | 17,869 | 4,933 | 27.6% | 24,237 |
| Dams and Weirs | | | | | | | | – | | |
| Boreholes | | – | 23,000 | 24,237 | 452 | 12,936 | 17,869 | 4,933 | 27.6% | 24,237 |
| Community Assets | | 1,438 | – | – | – | – | – | – | | – |
| Community Facilities | | 1,438 | – | – | – | – | – | – | | – |
| Testing Stations | | 1,438 | – | – | – | – | – | – | | – |
| Training Centres | | – | 2,400 | – | – | – | 600 | 600 | 100.0% | – |
| Intangible Assets | | – | 2,000 | 2,000 | (556) | – | 1,500 | 1,500 | 100.0% | 2,000 |
| Servitudes | | | | | | | | – | | |
| Licences and Rights | | – | 2,000 | 2,000 | (556) | – | 1,500 | 1,500 | 100.0% | 2,000 |
| Water Rights | | | | | | | | – | | |
| Effluent Licenses | | | | | | | | – | | |
| Solid Waste Licenses | | | | | | | | – | | |
| Computer Software and A | | – | 2,000 | 2,000 | (556) | – | 1,500 | 1,500 | 100.0% | 2,000 |
| Total Capital | 1 | 1,438 | 27,400 | 26,237 | (104) | 12,936 | 19,969 | 7,033 | 35.2% | 26,237 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

10.2.3 Supporting Table SC13c

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 21,125 | 74,657 | 74,657 | 2,336 | 62,223 | 55,993 | (6,230) | -11.1% | 74,657 |
| Roads Infrastructure | | 1,304 | 5,300 | 5,300 | 84 | 84 | 3,975 | 3,891 | 97.9% | 5,300 |
| Roads | | 1,169 | 5,000 | 5,000 | 84 | 84 | 3,750 | 3,666 | 97.8% | 5,000 |
| Road Structures | | | | | | | | - | | |
| Road Furniture | | 136 | 300 | 300 | - | - | 225 | 225 | 100.0% | 300 |
| Electrical Infrastructure | | 2,132 | 100 | 100 | - | - | 75 | 75 | 100.0% | 100 |
| LV Networks | | 2,132 | 100 | 100 | - | - | 75 | 75 | 100.0% | 100 |
| Capital Spares | | | | | | | | - | | |
| Water Supply Infrastructure | | 975 | 44,000 | 44,000 | 792 | 44,880 | 33,000 | (11,880) | -36.0% | 44,000 |
| Reservoirs | | 975 | - | - | - | - | - | - | | - |
| Pump Stations | | | | | | | | - | | |
| Water Treatment Works | | - | 44,000 | 44,000 | 792 | 44,880 | 33,000 | (11,880) | -36.0% | 44,000 |
| Sanitation Infrastructure | | - | 11,500 | 11,500 | - | 7,810 | 8,625 | 815 | 9.4% | 11,500 |
| Pump Station | | | | | | | | - | | |
| Reticulation | | | | | | | | - | | |
| Waste Water Treatment Works | | - | 11,500 | 11,500 | - | 7,810 | 8,625 | 815 | 9.4% | 11,500 |
| Solid Waste Infrastructure | | 16,714 | 13,757 | 13,757 | 1,460 | 9,449 | 10,318 | 869 | 8.4% | 13,757 |
| Landfill Sites | | 16,714 | 13,757 | 13,757 | 1,460 | 9,449 | 10,318 | 869 | 8.4% | 13,757 |
| Community Assets | | 1 | 250 | 350 | - | 30 | 238 | 208 | 87.5% | 350 |
| Community Facilities | | - | - | 100 | - | - | 50 | 50 | 100.0% | 100 |
| Cemeteries/Crematoria | | - | - | 100 | - | - | 50 | 50 | 100.0% | 100 |
| Sport and Recreation Facilities | | 1 | 250 | 250 | - | 30 | 188 | 158 | 84.2% | 250 |
| Indoor Facilities | | | | | | | | - | | |
| Outdoor Facilities | | 1 | 250 | 250 | - | 30 | 188 | 158 | 84.2% | 250 |
| Capital Spares | | | | | | | | - | | |
| Other assets | | 3,420 | 5,886 | 5,886 | 666 | 4,318 | 4,415 | 97 | 2.2% | 5,886 |
| Operational Buildings | | 3,420 | 5,886 | 5,886 | 666 | 4,318 | 4,415 | 97 | 2.2% | 5,886 |
| Municipal Offices | | 3,420 | 5,886 | 5,886 | 666 | 4,318 | 4,415 | 97 | 2.2% | 5,886 |
| Intangible Assets | | 4,312 | 7,500 | 9,107 | - | 9,107 | 6,268 | (2,839) | -45.3% | 9,107 |
| Servitudes | | | | | | | | - | | |
| Licences and Rights | | 4,312 | 7,500 | 9,107 | - | 9,107 | 6,268 | (2,839) | -45.3% | 9,107 |
| Computer Software and Applications | | 4,312 | 7,500 | 9,107 | - | 9,107 | 6,268 | (2,839) | -45.3% | 9,107 |
| Computer Equipment | | 22 | 50 | 50 | - | 15 | 38 | 22 | 58.9% | 50 |
| Computer Equipment | | 22 | 50 | 50 | - | 15 | 38 | 22 | 58.9% | 50 |
| Transport Assets | | 24,183 | 8,550 | 8,550 | 152 | 1,984 | 6,413 | 4,428 | 69.1% | 8,550 |
| Transport Assets | | 24,183 | 8,550 | 8,550 | 152 | 1,984 | 6,413 | 4,428 | 69.1% | 8,550 |
| Policing and Protection | | | | | | | | - | | |
| Zoological plants and animals | | | | | | | | - | | |
| Immature | | - | - | - | - | - | - | - | | - |
| Policing and Protection | | | | | | | | - | | |
| Zoological plants and animals | | | | | | | | - | | |
| Total Repairs | 1 | 53,063 | 96,894 | 98,601 | 3,154 | 77,678 | 73,363 | (4,315) | -5.9% | 98,601 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

10.2.4 Supporting Table SC13d

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 86,177 | 122,023 | 122,023 | 10,042 | 98,824 | 91,517 | (7,307) | -8.0% | 122,023 |
| Roads Infrastructure | | 20,009 | 39,337 | 39,337 | 9,953 | 45,516 | 29,503 | (16,013) | -54.3% | 39,337 |
| Roads | | 20,009 | 39,337 | 39,337 | 9,953 | 45,516 | 29,503 | (16,013) | -54.3% | 39,337 |
| Storm water Infrastructure | | 5,226 | 5,306 | 5,306 | 1,100 | 4,692 | 3,979 | (712) | -17.9% | 5,306 |
| Drainage Collection | | 5,226 | 5,306 | 5,306 | 1,100 | 4,692 | 3,979 | (712) | -17.9% | 5,306 |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 3,560 | 4,412 | 4,412 | 208 | 2,784 | 3,309 | 525 | 15.9% | 4,412 |
| Power Plants | | 3,560 | 4,412 | 4,412 | 208 | 2,784 | 3,309 | 525 | 15.9% | 4,412 |
| Water Supply Infrastructure | | 54,628 | 68,512 | 68,512 | (1,306) | 43,734 | 51,384 | 7,650 | 14.9% | 68,512 |
| Distribution | | 54,628 | 68,512 | 68,512 | (1,306) | 43,734 | 51,384 | 7,650 | 14.9% | 68,512 |
| Sanitation Infrastructure | | 1,989 | 3,406 | 3,406 | 54 | 1,594 | 2,554 | 960 | 37.6% | 3,406 |
| Waste Water Treatment Works | | 1,989 | 3,406 | 3,406 | 54 | 1,594 | 2,554 | 960 | 37.6% | 3,406 |
| Solid Waste Infrastructure | | 764 | 1,051 | 1,051 | 34 | 504 | 788 | 284 | 36.0% | 1,051 |
| Landfill Sites | | 764 | 1,051 | 1,051 | 34 | 504 | 788 | 284 | 36.0% | 1,051 |
| Community Assets | | 17,714 | 18,147 | 18,147 | (639) | 14,350 | 13,611 | (739) | -5.4% | 18,147 |
| Community Facilities | | 17,714 | 18,147 | 18,147 | (639) | 14,350 | 13,611 | (739) | -5.4% | 18,147 |
| Halls | | 15,146 | 16,209 | 16,209 | (251) | 12,338 | 12,157 | (181) | -1.5% | 16,209 |
| Centres | | 2,568 | 1,938 | 1,938 | (388) | 2,012 | 1,454 | (558) | -38.4% | 1,938 |
| Other assets | | 6,159 | 7,499 | 7,499 | 156 | 5,179 | 5,624 | 444 | 7.9% | 7,499 |
| Operational Buildings | | 6,159 | 7,499 | 7,499 | 156 | 5,179 | 5,624 | 444 | 7.9% | 7,499 |
| Municipal Offices | | 6,159 | 7,499 | 7,499 | 156 | 5,179 | 5,624 | 444 | 7.9% | 7,499 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | 2,504 | 5,432 | 5,432 | 149 | 2,011 | 4,074 | 2,064 | 50.7% | 5,432 |
| Furniture and Office Equipment | | 2,504 | 5,432 | 5,432 | 149 | 2,011 | 4,074 | 2,064 | 50.7% | 5,432 |
| Machinery and Equipment | | 242 | 410 | 410 | 7 | 168 | 308 | 139 | 45.2% | 410 |
| Machinery and Equipment | | 242 | 410 | 410 | 7 | 168 | 308 | 139 | 45.2% | 410 |
| Transport Assets | | 5,917 | 2,859 | 2,859 | 180 | 4,167 | 2,144 | (2,023) | -94.3% | 2,859 |
| Transport Assets | | 5,917 | 2,859 | 2,859 | 180 | 4,167 | 2,144 | (2,023) | -94.3% | 2,859 |
| Land | | - | - | - | - | - | - | - | - | - |
| 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 Depreciation | 1 | 121,308 | 162,638 | 162,638 | 10,207 | 126,202 | 121,979 | (4,223) | -3.5% | 162,638 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MARCH 2025

10.2.5 Supporting Table SC13e

NW375 Moses Kotane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 246 | 43,084 | 49,656 | 645 | 24,760 | 35,099 | 10,339 | 29.5% | 49,656 |
| Roads Infrastructure | | 246 | 40,084 | 46,364 | 477 | 22,850 | 32,703 | 9,853 | 30.1% | 46,364 |
| Roads | | 246 | 40,084 | 46,364 | 477 | 22,850 | 32,703 | 9,853 | 30.1% | 46,364 |
| Sanitation Infrastructure | | - | 3,000 | 3,292 | 168 | 1,910 | 2,396 | 486 | 20.3% | 3,292 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | 3,000 | 3,292 | 168 | 1,910 | 2,396 | 486 | 20.3% | 3,292 |
| Community Assets | | - | 7,000 | 2,000 | - | - | 2,750 | 2,750 | 100.0% | 2,000 |
| Community Facilities | | - | 7,000 | 2,000 | - | - | 2,750 | 2,750 | 100.0% | 2,000 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | 7,000 | 2,000 | - | - | 2,750 | 2,750 | 100.0% | 2,000 |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| 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 | 645 | 24,760 | 37,849 | 13,089 | 34.6% | 51,656 |