

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

TABLE OF CONTENTS

Part 1

Section 1: Budget Statement.....	3
1.1 Mayors Report.....	3
1.2 Resolution.....	3
1.3 Executive Summary.....	3
1.4 Performance against the approved budget.....	3
1.5 Capital Expenditure.....	3
1.6 Material variances from SDBIP.....	3
1.7 Remedial corrective steps.....	4
Section 2: In year monthly budget statement tables.....	4
2.1 Table C1: Monthly Budget Statement.....	5
2.2 Table C2: Financial Performance (standard classification)	6
2.3 Table C3: Financial Performance (revenue & expenditure by vote).....	7
2.4 Table C4: Financial Performance (revenue & expenditure)	8-10
2.5 Table C5: Capital Expenditure by Vote.....	10-11
2.6 Table C6: Financial Position.....	12
2.7 Table C7: Cash Flow.....	13
Part 2: Supporting Documents	14
Section 3: Performance Indicators.....	14
3.1 Supporting Table SC2.....	14
Section 4: Debtor's Analysis	15
4.1 Supporting Table SC3.....	15
Section 5: Creditor's Analysis.....	15
5.1 Supporting Table SC4.....	15
Section 6: Investment Portfolio Analysis.....	16
6.1 Supporting Table SC5: Investments.....	16
Section 7: Allocation of grants receipts and expenditure	17
7.1 Supporting Table SC6.....	17
7.2.1 Supporting Table SC7 (1).....	18
7.2.2 Supporting Table SC7 (2).....	19
Section 8: Expenditure on councillor allowances	20

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

8.1 Supporting Table SC8.....	20
Section 9: Actual & Revised Targets for Cash Receipts.....	21
9.1 Supporting Table SC9.....	21
9.2 Supporting Table SC1.....	22
Section 10: Capital Programme Performance.....	22
10.1 Supporting Table SC12.....	22
10.2 Supporting Table SC13.....	23
10.2.1 Supporting Table SC13a.....	24
10.2.2 Supporting Table SC13b.....	25
10.2.3 Supporting Table SC13c.....	26
10.2.4 Supporting Table SC13d.....	27
10.2.5 Supporting Table SC13e.....	28
Section 11: Quality Certificate (separately)	

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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 MAY 2025				
(R'000)	2024/2025 ADJUSTED	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 080 046	1 051 949	9 125	97%
TOTAL EXPENDITURE	1 420 127	1 163 241	182 961	82%
CAPITAL EXPENDITURE	255 327	150 304	102 250	59%

Total operating revenue generated as at the reporting period amount to R1 051 billion which translate to 97% against the allocated budget. Operating expenditure for the same period amount R1 163 billion or 82% against the appropriated budget.

1.5 Capital Expenditure

Total capital expenditure reported for the period under review amount to R150.3 million or 60% 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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

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 MAY 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 - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	150,272	144,686	144,686	13,895	152,945	132,628	20,317	15%	144,686
Service charges	207,969	213,534	215,388	15,321	185,579	197,284	(11,705)	-6%	215,388
Investment revenue	13,500	12,500	12,500	1,049	12,552	11,458	1,093	10%	12,500
Transfers and subsidies - Operational	584,689	611,662	612,449	-	607,192	561,346	45,846	0	612,449
Other own revenue	94,143	78,693	95,023	8,727	93,681	85,743	7,938	9%	-
Total Revenue (excluding capital transfers and contributions)	1,050,573	1,061,075	1,080,046	38,991	1,051,949	988,461	63,489	6%	1,080,046
Employee costs	322,761	396,070	395,850	26,320	288,215	362,890	(74,675)	-21%	395,850
Remuneration of Councillors	26,872	31,802	31,802	1,885	24,269	29,152	(4,882)	-17%	31,802
Depreciation and amortisation	121,308	162,638	162,638	14,520	155,243	149,085	6,158	4%	162,638
Interest	6,434	2,252	2,252	89	1,904	2,064	(160)	-8%	2,252
Inventory consumed and bulk purchases	210,602	239,755	239,755	1,120	141,032	219,775	(78,743)	-36%	239,755
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	542,463	513,684	587,610	41,623	552,577	532,548	20,029	4%	587,610
Total Expenditure	1,230,440	1,346,201	1,419,907	85,558	1,163,241	1,295,515	(132,274)	-10%	1,419,907
Surplus/(Deficit)	(179,867)	(285,127)	(339,861)	(46,567)	(111,291)	(307,054)	195,763	-64%	(339,861)
Transfers and subsidies - capital (monetary)	232,306	247,504	224,557	-	115,633	216,089	##	-46%	224,557
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	-105%	(115,304)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	-105%	(115,304)
Capital expenditure & funds sources									
Capital expenditure	26,404	252,554	230,327	8,783	131,224	221,318	(90,095)	-41%	230,327
Capital transfers recognised	24,725	247,504	224,557	8,783	130,545	216,089	(85,544)	-40%	224,557
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,679	5,050	5,770	-	678	5,229	(4,551)	-87%	5,770
Total sources of capital funds	26,404	252,554	230,327	8,783	131,224	221,318	(90,095)	-41%	230,327
Financial position									
Total current assets	420,083	1,156,176	1,156,176	-	494,063	-	-	-	1,156,176
Total non current assets	3,263,067	3,849,191	3,826,963	-	3,240,499	-	-	-	3,826,963
Total current liabilities	412,262	223,573	220,479	-	460,563	-	-	-	220,479
Total non current liabilities	60,409	62,505	62,505	-	47,700	-	-	-	62,505
Community wealth/Equity	3,275,387	3,940,176	3,998,944	-	3,216,350	-	-	-	3,998,944
Cash flows									
Net cash from (used) operating	1,497,510	876,835	876,835	(16,042)	691,222	803,766	112,544	14%	876,835
Net cash from (used) investing	(24,476)	-	-	(8,783)	(131,224)	-	131,224	#DIV/0!	-
Net cash from (used) financing	(5,335)	-	-	(1,174)	(13,154)	-	13,154	#DIV/0!	-
Cash/cash equivalents at the month/year end	1,506,555	893,772	893,772	590,431	590,431	820,703	230,271	28%	920,422
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	81,583	39,403	39,839	36,911	33,081	93,133	262,240	#####	1,698,341
Creditors Age Analysis									
Total Creditors	5,765	-	-	-	-	-	-	-	5,765

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 MAY 2025

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		820,436	568,055	584,385	23,622	590,264	534,325	55,939	10%	584,385
Executive and council		1,577	23,856	23,856	–	23,265	21,868	1,397	6%	23,856
Finance and administration		818,860	544,199	560,529	23,622	567,000	512,457	54,542	11%	560,529
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		15,253	13,954	7,341	39	4,622	7,281	(2,658)	-37%	7,341
Community and social services		10,365	1,254	2,041	3	1,008	1,806	(797)	-44%	2,041
Sport and recreation		1	9,400	2,000	–	5	2,450	(2,445)	-100%	2,000
Public safety		4,887	3,300	3,300	37	3,609	3,025	584	19%	3,300
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		54,298	58,374	64,654	10	37,235	58,576	(21,342)	-36%	64,654
Planning and development		5,664	7,099	7,099	10	3,651	6,507	(2,857)	-44%	7,099
Road transport		48,635	51,275	57,555	–	33,584	52,069	(18,485)	-36%	57,555
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		392,892	668,196	648,222	15,321	535,461	604,368	(68,906)	-11%	648,222
Energy sources		5,690	5,000	6,064	–	543	5,470	(4,927)	-90%	6,064
Water management		369,552	526,825	505,898	13,916	400,160	473,984	(73,824)	-16%	505,898
Waste water management		4,786	30,716	30,716	307	30,085	28,157	1,928	7%	30,716
Waste management		12,864	105,654	105,544	1,098	104,674	96,758	7,916	8%	105,544
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1,282,879	1,308,579	1,304,602	38,991	1,167,583	1,204,550	(36,967)	-3%	1,304,602
Expenditure - Functional										
<i>Governance and administration</i>		457,897	424,533	425,363	29,286	398,585	389,858	8,727	2%	425,363
Executive and council		115,908	117,269	118,849	8,561	85,818	108,837	(23,019)	-21%	118,849
Finance and administration		336,515	300,575	299,825	20,265	307,161	274,890	32,271	12%	299,825
Internal audit		5,474	6,689	6,689	460	5,606	6,131	(526)	-9%	6,689
<i>Community and public safety</i>		119,898	136,383	136,900	11,945	116,411	125,463	(9,052)	-7%	136,900
Community and social services		29,315	37,776	38,694	3,470	28,761	35,393	(6,632)	-19%	38,694
Sport and recreation		52,405	51,519	51,119	4,600	45,478	46,906	(1,428)	-3%	51,119
Public safety		38,177	47,088	47,088	3,875	42,172	43,164	(992)	-2%	47,088
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		63,245	105,492	103,992	7,845	89,767	95,502	(5,735)	-6%	103,992
Planning and development		25,178	53,139	51,639	2,057	21,161	47,512	(26,350)	-55%	51,639
Road transport		38,067	52,353	52,353	5,788	68,605	47,990	20,615	43%	52,353
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		586,166	676,326	750,183	36,224	555,548	681,514	(125,966)	-18%	750,183
Energy sources		52,928	56,697	56,697	2,682	43,491	51,972	(8,480)	-16%	56,697
Water management		448,081	494,039	562,946	27,053	434,638	510,292	(75,654)	-15%	562,946
Waste water management		28,747	40,918	41,048	1,614	28,431	37,617	(9,186)	-24%	41,048
Waste management		56,411	84,671	89,492	4,875	48,987	81,633	(32,646)	-40%	89,492
<i>Other</i>		3,235	3,468	3,468	258	2,931	3,179	(248)	-8%	3,468
Total Expenditure - Functional	3	1,230,440	1,346,201	1,419,907	85,558	1,163,241	1,295,515	(132,274)	-10%	1,419,907
Surplus/ (Deficit) for the year		52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	-1.047732	(115,304)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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) - M11 May

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		1,577	23,856	23,856	–	23,265	21,868	1,397	6.4%	23,856
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		818,217	543,699	560,029	23,622	566,464	511,999	54,465	10.6%	560,029
Vote 04 - Corporate Services		643	500	500	–	536	458	77	16.9%	500
Vote 05 - Community Services		28,117	119,608	112,885	1,137	109,297	104,038	5,258	5.1%	112,885
Vote 06 - Planning & Development		264	120	120	10	192	110	82	75.0%	120
Vote 07 - Infrastructure & Technical Services		434,062	620,796	607,212	14,223	467,829	566,076	(98,247)	-17.4%	607,212
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	1,304,602	38,991	1,167,583	1,204,550	(36,967)	-3.1%	1,304,602
Expenditure by Vote	1									
Vote 01 - Municipal Council		92,542	98,023	99,603	7,532	71,370	91,194	(19,824)	-21.7%	99,603
Vote 02 - Office Of The Accounting Officer		34,109	32,182	32,182	1,969	25,114	29,501	(4,387)	-14.9%	32,182
Vote 03 - Budget And Treasury Office		226,212	143,641	145,541	11,313	200,008	133,191	66,817	50.2%	145,541
Vote 04 - Corporate Services		84,751	114,618	112,368	6,948	88,324	103,242	(14,917)	-14.4%	112,368
Vote 05 - Community Services		187,747	232,803	237,741	18,306	175,366	217,532	(42,166)	-19.4%	237,741
Vote 06 - Planning & Development		25,335	47,688	46,188	1,660	20,046	42,515	(22,468)	-52.8%	46,188
Vote 07 - Infrastructure & Technical Services		579,745	677,247	746,284	37,830	583,012	678,341	(95,328)	-14.1%	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	1,419,907	85,558	1,163,241	1,295,515	(132,274)	-10.2%	1,419,907
Surplus/ (Deficit) for the year	2	52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	-104.8%	(115,304)

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

2.5 Table C4: Financial Performance (Revenue & Expenditure)

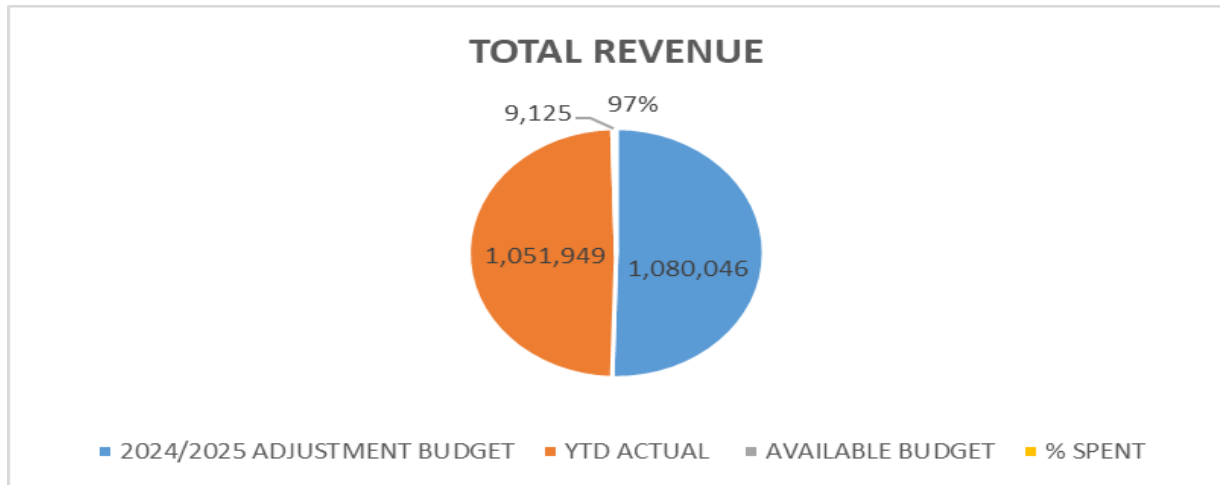
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	13,916	168,935	180,805	(11,870)	-7%	197,242
Service charges - Waste Water Management		4,786	5,103	5,103	307	4,472	4,678	(206)	-4%	5,103
Service charges - Waste management		12,864	11,189	13,042	1,098	12,172	11,801	372	3%	13,042
Sale of Goods and Rendering of Services		793	547	547	46	708	502	206	41%	547
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		49,267	41,304	56,100	5,368	54,463	50,192	4,271	9%	56,100
Interest from Current and Non Current Assets		13,500	12,500	12,500	1,049	12,552	11,458	1,093	10%	12,500
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		99	118	118	—	6	108	(102)	-94%	118
Licence and permits		3,128	1,500	1,500	37	2,372	1,375	997	72%	1,500
Operational Revenue		2,058	1,925	1,925	(181)	1,625	1,765	(140)	-8%	1,925
Non-Exchange Revenue										
Property rates		150,272	144,686	144,686	13,895	152,945	132,628	20,317	15%	144,686
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		1,759	1,800	1,800	—	1,238	1,650	(413)	-25%	1,800
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		584,689	611,662	612,449	—	607,192	561,346	45,846	8%	612,449
Interest		35,103	31,498	33,033	3,458	33,038	30,152	2,885	10%	33,033
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		1,928	—	—	—	—	—	—	—	—
Other Gains		8	—	—	—	232	—	232	#DIV/0!	—
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		1,050,573	1,061,075	1,080,046	38,991	1,051,949	988,461	63,489	6%	1,080,046
Expenditure By Type										
Employee related costs		322,761	396,070	395,850	26,320	288,215	362,890	(74,675)	-21%	395,850
Remuneration of councillors		26,872	31,802	31,802	1,885	24,269	29,152	(4,882)	-17%	31,802
Bulk purchases - electricity		41,906	42,000	42,000	1,900	31,982	38,500	(6,518)	-17%	42,000
Inventory consumed		168,696	197,755	197,755	(780)	109,050	181,275	(72,226)	-40%	197,755
Debt impairment		302,703	194,642	268,499	—	304,355	239,970	64,385	27%	268,499
Depreciation and amortisation		121,308	162,638	162,638	14,520	155,243	149,085	6,158	4%	162,638
Interest		6,434	2,252	2,252	89	1,904	2,064	(160)	-8%	2,252
Contracted services		145,069	205,880	202,930	12,587	164,997	186,952	(21,955)	-12%	202,930
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		8,010	—	—	20,829	3,424	—	3,424	#DIV/0!	—
Operational costs		81,826	113,163	116,181	8,207	79,581	105,627	(26,046)	-25%	116,181
Losses on Disposal of Assets		4,852	—	—	—	—	—	—	—	—
Other Losses		3	—	—	—	221	—	221	#DIV/0!	—
Total Expenditure		1,230,440	1,346,201	1,419,907	85,558	1,163,241	1,295,515	(132,274)	-10%	1,419,907
Surplus/(Deficit)		(179,867)	(285,127)	(339,861)	(46,567)	(111,291)	(307,054)	195,763	(0)	(339,861)
Transfers and subsidies - capital (monetary allocations)		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind)		232,306	247,504	224,557	—	115,633	216,089	(100,456)	(0)	224,557
Surplus/(Deficit) after capital transfers & contributions		—	—	—	—	—	—	—	—	—
Income Tax		52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	(0)	(115,304)
Surplus/(Deficit) after income tax		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Joint Venture		52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	(0)	(115,304)
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Associate		52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	(0)	(115,304)
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		—	—	—	—	—	—	—	—	—
		52,439	(37,623)	(115,304)	(46,567)	4,342	(90,965)	95,307	(0)	(115,304)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

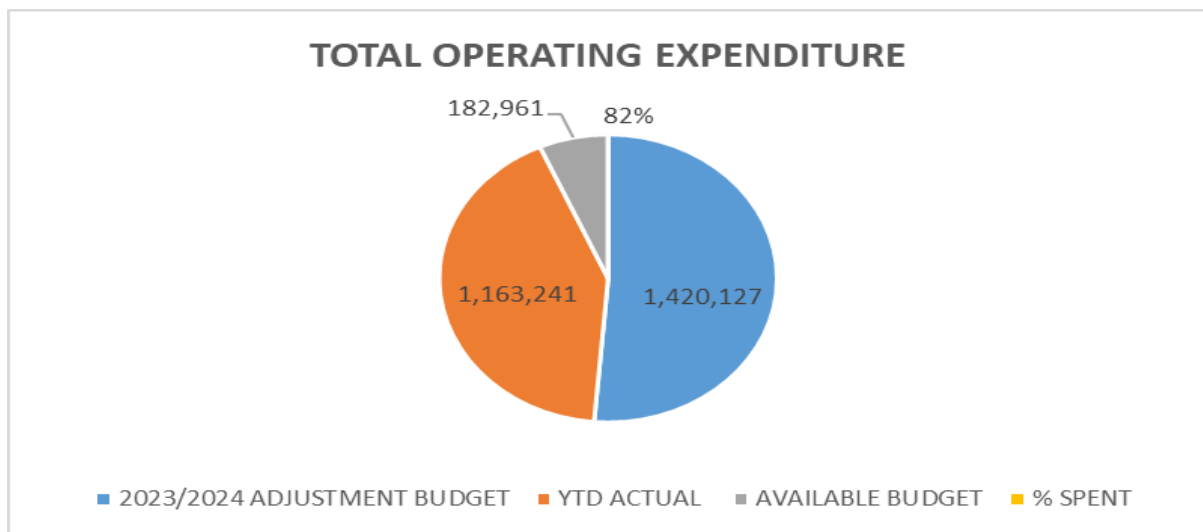


- a) The budgeted operating revenue for the 2024/2025 financial year amounts to R1 080 billion.
- b) Total year operating revenue for the reporting period amount to R1 051 billion or 97% when compared to the appropriated budget.
- c) Operating revenue comprises of own revenue and grants at 43% and 57% respectively. The municipality depends on government grants to fund its operations.
- d) Total year to date own revenue generated amount to R444 million. Own revenue is mainly derived from property rates and service charges which contributed R338.5 million or 76% of the total own revenue generated for the reported period.
- e) Interest earned charged on outstanding debtors amount to R87.5 million or 20% of the own revenue generated for the month. Low revenue collection contributed immensely to the increasing interest charged and it remains a challenge for the municipality. Revenue collection measures must be enhanced to collect dues of the municipalities and improve cash flow status.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R1 163 billion, translating to 82% 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 MAY 2025

2.5 Table C5: Capital Expenditure by Vote

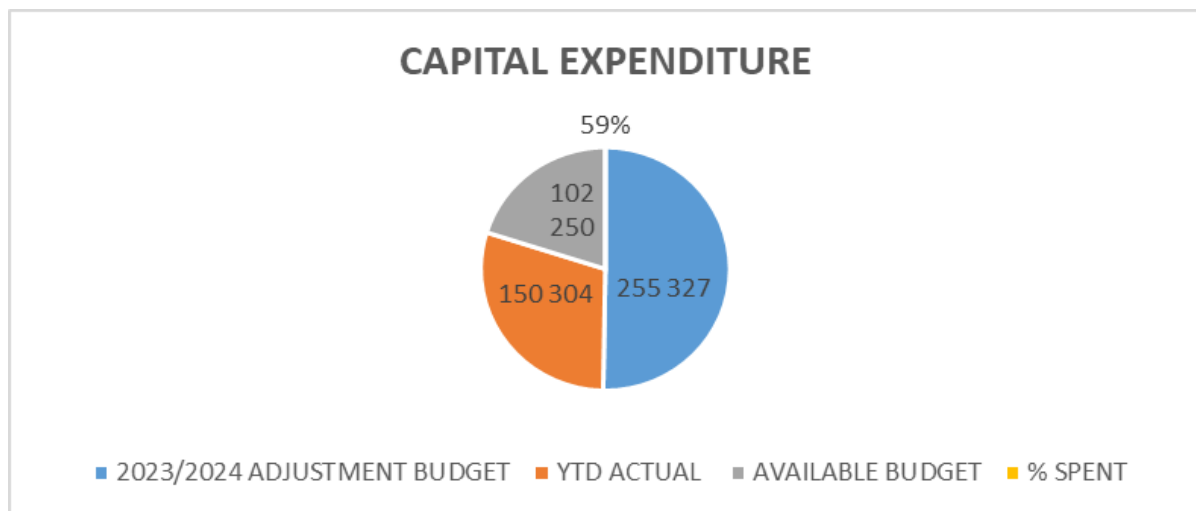
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-		-
Vote 03 - Budget And Treasury Office		-	2,500	2,500	-	678	2,292	(1,614)	-70%	2,500
Vote 04 - Corporate Services		187	2,550	2,550	-	-	2,338	(2,338)	-100%	2,550
Vote 05 - Community Services		497	11,364	2,720	-	-	3,214	(3,214)	-100%	2,720
Vote 06 - Planning & Development		-	-	-	-	-	-	-		-
Vote 07 - Infrastructure & Technical Services		25,720	236,140	222,557	8,783	130,545	213,476	(82,930)	-39%	222,557
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	230,327	8,783	131,224	221,318	(90,095)	-41%	230,327
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	230,327	8,783	131,224	221,318	(90,095)	-41%	230,327
Capital Expenditure - Functional Classification										
Governance and administration		187	5,050	5,050	-	678	4,629	(3,951)	-85%	5,050
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		187	5,050	5,050	-	678	4,629	(3,951)	-85%	5,050
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		1,493	9,400	2,720	-	-	3,050	(3,050)	-100%	2,720
Community and social services		1,438	9,400	2,720	-	-	3,050	(3,050)	-100%	2,720
Sport and recreation		55	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		246	51,275	57,555	4,129	39,254	52,069	(12,815)	-25%	57,555
Planning and development		-	-	-	-	-	-	-		-
Road transport		246	51,275	57,555	4,129	39,254	52,069	(12,815)	-25%	57,555
Environmental protection		-	-	-	-	-	-	-		-
Trading services		24,478	186,829	165,001	4,654	91,292	161,570	(70,279)	-43%	165,001
Energy sources		-	5,000	6,064	(68)	3,655	5,470	(1,815)	-33%	6,064
Water management		25,474	167,865	147,627	4,511	77,825	142,979	(65,154)	-46%	147,627
Waste water management		-	12,000	11,311	210	9,812	12,958	(3,146)	-24%	11,311
Waste management		(996)	1,964	-	-	-	164	(164)	-100%	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	26,404	252,554	230,327	8,783	131,224	221,318	(90,095)	-41%	230,327
Funded by:										
National Government		24,725	247,504	224,557	8,783	130,545	216,089	(85,544)	-40%	224,557
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	224,557	8,783	130,545	216,089	(85,544)	-40%	224,557
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1,679	5,050	5,770	-	678	5,229	(4,551)	-87%	5,770
Total Capital Funding		26,404	252,554	230,327	8,783	131,224	221,318	(90,095)	-41%	230,327

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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 May 2025 amount to R131.2 million, VAT exclusive. (VAT inclusive amount – R150.3 million). Capital spending to date accounts for 59% 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 MAY 2025

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	915,285	915,285	109,512	915,285
Trade and other receivables from exchange transactions		102,865	82,503	82,503	98,419	82,503
Receivables from non-exchange transactions		80,918	112,848	112,848	58,392	112,848
Current portion of non-current receivables						
Inventory		21,471	17,370	17,370	33,505	17,370
VAT		146,889	26,122	26,122	160,450	26,122
Other current assets		24,353	2,049	2,049	23,785	2,049
Total current assets		420,083	1,156,176	1,156,176	484,063	1,156,176
Non current assets						
Investments		–	–	–	–	–
Investment property		152,298	152,952	152,952	152,298	152,952
Property, plant and equipment		3,098,277	3,680,870	3,658,643	3,077,552	3,658,643
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		12,478	15,354	15,354	10,635	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	3,826,963	3,240,499	3,826,963
TOTAL ASSETS		3,683,150	5,005,367	4,983,139	3,724,561	4,983,139
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	134,098	204,741
Trade and other payables from non-exchange transactions		3,305	–	(3,094)	112,813	(3,094)
Provision		58,317	3,861	3,861	49,641	3,861
VAT		131,049	–	–	160,092	–
Other current liabilities		–	–	–	–	–
Total current liabilities		412,262	223,573	220,479	460,563	220,479
Non current liabilities						
Financial liabilities		22,945	20,868	20,868	10,235	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	47,700	62,505
TOTAL LIABILITIES		472,671	286,079	282,985	508,262	282,985
NET ASSETS	2	3,210,478	4,719,288	4,700,155	3,216,299	4,700,155
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,275,387	3,940,176	3,998,944	3,216,350	3,998,944
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3,275,387	3,940,176	3,998,944	3,216,350	3,998,944

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

The municipality closed the month with a favourable cash balance of R109.1 million which is made up of investments and bank cash balances.

Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		79,087	–	–	4,081	58,489	–	58,489	#DIV/0!	–
Service charges		93,693	–	–	(5,763)	29,766	–	29,766	#DIV/0!	–
Other revenue		425,826	876,835	876,835	16,311	(449,993)	803,766	#####	-156%	876,835
Transfers and Subsidies - Operational		577,266	–	–	–	604,194	–	604,194	#DIV/0!	–
Transfers and Subsidies - Capital		232,503	–	–	–	228,351	–	228,351	#DIV/0!	–
Interest		13,045	–	–	1,517	19,889	–	19,889	#DIV/0!	–
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		76,091	–	–	(32,188)	200,527	–	(200,527)	#DIV/0!	–
Interest		–	–	–	–	–	–	–	–	–
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,497,510	876,835	876,835	(16,042)	691,222	803,766	112,544	14%	876,835
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)	–	–	(8,783)	(131,224)	–	131,224	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,476)	–	–	(8,783)	(131,224)	–	131,224	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	(1,174)	(12,625)	–	(12,625)	#DIV/0!	–
Borrowing long term/refinancing		(84)	–	–	–	(69)	–	(69)	#DIV/0!	–
Increase (decrease) in consumer deposits		(5)	–	–	–	(1)	–	(1)	#DIV/0!	–
Payments										
Repayment of borrowing		(5,246)	–	–	–	(460)	–	460	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5,335)	–	–	(1,174)	(13,154)	–	13,154	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		1,467,700	876,835	876,835	(25,998)	546,844	803,766			876,835
Cash/cash equivalents at beginning:		38,855	16,937	16,937	616,430	43,587	16,937			43,587
Cash/cash equivalents at month/year end:		1,506,555	893,772	893,772	590,431	590,431	820,703			920,422

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

The Municipality noted the following challenges:

A total of R88.2 million have been received from property rates and service charges, which translate to 26% 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 MAY 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 - M11 May

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%	1.4%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.5%	6.1%	5.9%	8.1%	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%	517.1%	524.4%	105.1%	524.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.6%	409.4%	415.1%	23.8%	415.1%
<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%	17.2%	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%	27.4%	36.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	9.1%	8.9%	8.9%	8.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.2%	15.5%	15.3%	1.6%	3.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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 - M11 May

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	38,206	18,462	19,096	16,831	13,594	25,712	95,817	604,424	832,143	756,379	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22,101	10,619	10,642	10,574	10,599	58,463	115,339	255,434	493,769	450,407	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,015	364	397	379	455	386	2,315	8,567	13,877	12,101	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,499	1,252	1,248	1,249	1,256	1,463	7,500	32,391	48,858	43,859	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	17,500	8,575	8,328	7,746	7,049	6,784	40,365	183,024	279,372	244,968	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	262	131	129	132	129	325	904	28,310	30,322	29,801	-	-
Total By Income Source	2000	81,583	39,403	39,839	36,911	33,081	93,133	262,240	1,112,150	1,698,341	1,537,516	-	-
2023/24 - totals only		81719334	40247080	40638544	40232736	37152165	32647081	#####	#####	1,496,621	1,334,016	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	14,805	7,530	7,068	6,459	6,136	65,982	117,836	65,890	291,708	262,304	-	-
Commercial	2300	27,493	12,296	12,969	10,705	8,318	7,724	34,684	337,358	451,546	398,788	-	-
Households	2400	39,125	19,498	19,725	19,666	18,551	19,351	109,156	704,508	949,580	871,232	-	-
Other	2500	160	79	77	81	76	76	564	4,394	5,507	5,192	-	-
Total By Customer Group	2600	81,583	39,403	39,839	36,911	33,081	93,133	262,240	1,112,150	1,698,341	1,537,516	-	-

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 R1.698 billion. Of the total balance, 91% of the debt is older than 90 days, rendering it difficult to be collect. Revenue collection measures must be enhanced to improve the cash flow status.

Section 5 - Aged Creditors Analysis

5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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		Total
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	5,765	-	-	-	-	-	-	-	-	5,765	3,822
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions											-	
Total By Customer Type	1000	5,765	-	-	-	-	-	-	-	-	5,765	3,822

The creditors balance for May 2025 amount to R5.7 million. Total outstanding creditors are payable to trade creditors. The above indicates serious transgression of the MFMA Section 65 (2) (e) which requires that the invoices be paid within 30 days of receipt, however measures are in place to avoid recurrence and incurrence 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 MAY 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 - M11 May

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

The Municipality does not have long term investments. The table below reflects list of all shortterm investments as at the reporting period. The investment reported as at 31 May 2025 amount to R87.1 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		31/05/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	25,870.56	0.00	150,000,000.00	2,839,867.47	136,000,000.00	16,865,738.03
2062250801	12 MONTHS CEDED ESCOM	458,112.66		0.00	0.00		502,452.95
228810957(004)	CALL - MIG STANDARD BANK	1,473,300.88	0.00	135,313,000.00	3,140,558.93	107,775,302.01	32,151,557.80
228810957(003)	CALL WSIG GRANT	25,304,937.91		55,000,000.00	2,456,364.58	45,557,011.00	37,204,291.49
228810957(001)	CALL FLEET	379,916.59	0.00	0.00	29,142.65	0.00	409,059.24
BALANCE		27,642,138.60		340,313,000.00	8,465,933.63	289,332,313.01	87,133,099.51

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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 - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		576,015	610,408	610,408	–	606,224	559,541	46,684	8.3%	610,408
Energy Efficiency and Demand Side Management Grant		1,000	–	–	–	–	–	–	–	–
Equitable Share		566,087	600,070	600,070	–	600,070	550,064	50,006	9.1%	600,070
Expanded Public Works Programme Integrated Grant		1,577	1,359	1,359	–	768	1,246	(478)	-38.3%	1,359
Local Government Financial Management Grant		1,951	2,000	2,000	–	1,928	1,833	95	5.2%	2,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	3	5,400	6,979	6,979	–	3,458	6,397	(2,939)	-45.9%	6,979
Other transfers and grants [insert description]										
Provincial Government:		1,139	1,254	2,041	–	968	1,806	(838)	-46.4%	2,041
Capacity Building and Other Grants		1,139	1,254	2,041	–	968	1,806	(838)	-46.4%	2,041
Other transfers and grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		7,535	–	–	–	–	–	–	–	–
National Library South Africa		7,535	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	584,689	611,662	612,449	–	607,192	561,346	45,846	8.2%	612,449
Capital Transfers and Grants										
National Government:		232,306	247,504	224,557	–	115,633	216,089	(100,456)	-46.5%	224,557
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		162,524	167,504	167,504	–	100,349	153,545	(53,196)	-34.6%	167,504
Water Services Infrastructure Grant		69,782	80,000	57,053	–	15,284	62,544	(47,260)	-75.6%	57,053
Provincial Government:		–	–	–	–	–	–	–	–	–
Infrastructure Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	–	–	–	–	–	–	–
Registration of Deeds Trade Account		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	232,306	247,504	224,557	–	115,633	216,089	(100,456)	-46.5%	224,557
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816,995	859,166	837,006	–	722,825	777,435	(54,610)	-7.0%	837,006

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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 - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		582,123	610,408	606,518	36,195	464,115	556,345	(92,230)	-16.6%	606,518
Energy Efficiency and Demand Side Management Grant		1,300	–	–	–	–	–	–	–	–
Equitable Share		571,550	600,070	596,400	35,619	455,905	546,979	(91,074)	-16.7%	596,400
Expanded Public Works Programme Integrated Grant		1,549	1,359	1,139	115	1,612	1,136	476	41.9%	1,139
Local Government Financial Management Grant		1,940	2,000	2,000	66	1,923	1,833	90	4.9%	2,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		5,785	6,979	6,979	394	4,675	6,397	(1,722)	-26.9%	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	606,518	36,195	464,115	556,345	(92,230)	-16.6%	606,518
Capital expenditure of Transfers and Grants										
National Government:		24,725	247,504	224,557	8,783	130,545	216,089	(85,544)	-39.6%	224,557
Municipal Infrastructure Grant		11,491	167,504	167,504	7,677	113,278	153,545	(40,267)	-26.2%	167,504
Water Services Infrastructure Grant		13,233	80,000	57,053	1,106	17,267	62,544	(45,277)	-72.4%	57,053
Provincial Government:		–	–	–	–	–	–	–	–	–
Infrastructure Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		24,725	247,504	224,557	8,783	130,545	216,089	(85,544)	-39.6%	224,557
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		606,847	857,912	831,074	44,978	594,661	772,435	(177,774)	-23.0%	831,074

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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 - M11 May

ye and Coun	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
1		A	B	C						D
Councillors (Political Office Bearers plus Other)										
		22,647	23,168	23,168	1,800	21,218	21,237	(19)	0%	23,168
		—	3,362	3,362	(193)	(581)	3,082	(3,663)	-119%	3,362
		—	311	311	(52)	(169)	285	(454)	-159%	311
		—	—	—	—	—	—	—	—	—
		3,126	3,329	3,329	259	2,914	3,052	(138)	-5%	3,329
		—	—	—	—	—	—	—	—	—
		1,099	1,631	1,631	71	888	1,495	(607)	-41%	1,631
Sub Total - Councillors		26,872	31,802	31,802	1,885	24,269	29,152	(4,882)	-17%	31,802
% increase	4		18.3%	18.3%						18.3%
Senior Manager										
		3,967	10,125	10,125	238	3,201	9,281	(6,080)	-66%	10,125
		118	1,016	1,016	11	453	931	(479)	-51%	1,016
		—	101	101	—	—	92	(92)	-100%	101
		—	—	—	—	—	—	—	—	—
		118	725	725	—	238	664	(426)	-64%	725
		403	1,172	1,172	45	496	1,075	(579)	-54%	1,172
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		0	1	1	—	0	1	(1)	-81%	1
Sub Total - Senior Manager		4,606	13,140	13,140	294	4,388	12,045	(7,657)	-64%	13,140
% increase	4		185.3%	185.3%						185.3%
Other Municipal Staff										
		204,435	253,803	253,583	17,800	195,794	232,477	(36,683)	-16%	253,583
		41,465	51,413	51,413	3,327	38,270	47,129	(8,859)	-19%	51,413
		16,707	28,843	28,843	1,509	16,520	26,439	(9,919)	-38%	28,843
		20,182	19,075	19,075	1,657	16,675	17,485	(810)	-5%	19,075
		16,120	23,822	23,822	1,135	12,725	21,837	(9,112)	-42%	23,822
		1,305	498	498	68	703	457	246	54%	498
		—	—	—	—	—	—	—	—	—
		763	724	724	73	775	664	111	17%	724
		4,148	4,732	4,732	315	3,645	4,338	(693)	-16%	4,732
		4,059	—	—	—	(2,698)	—	(2,698)	#DIV/0!	—
		7,720	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
		1,249	20	20	143	1,418	18	1,400	7713%	20
		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		318,155	382,930	382,710	26,026	283,827	350,845	(67,018)	-19%	382,710
% increase	4		20.4%	20.3%						20.3%
Total Parent Municipality		349,633	427,872	427,652	28,205	312,485	392,042	(79,557)	-20%	427,652
			22.4%	22.3%						22.3%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS										
		349,633	427,872	427,652	28,205	312,485	392,042	(79,557)	-20%	427,652
% increase	4		22.4%	22.3%						22.3%
TOTAL MANAGERS AND STAFF		322,761	396,070	395,850	26,320	288,215	362,890	(74,675)	-21%	395,850

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

Expenditure and budgeted expenditure on -

(a) Councillor allowances

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

(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 - M11 May

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	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		5,911	1,332	4,049	912	12,028	1,362	6,662	8,518	7,922	5,712	4,081	(58,489)	-	90,509	94,801
Service charges - Electricity revenue														-		
Service charges - Water revenue		618	1,589	1,291	4,012	23,853	8,506	9,724	8,903	(9,872)	(15,358)	(5,894)	(27,373)	-	75,918	81,205
Service charges - Waste Water Management		21	308	135	167	216	135	163	606	16	216	106	(2,090)	-	1,968	2,101
Service charges - Waste Mangement		23	23	48	30	34	15	18	31	23	32	25	(302)	-	4,780	4,984
Rental of facilities and equipment			-	2	-	1	-	-	1	-	1	-	(6)	-	101	103
Interest earned - external investments		910	3,102	1,323	759	388	758	1,472	1,237	945	1,143	1,049	(13,086)	-	13,097	13,482
Interest earned - outstanding debtors		637	1,614	158	1,120	-	878	274	947	237	471	468	(6,803)	-	6,582	11,890
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30	8	597	(364)	20	19	28	16	(148)	10	24	(241)	-	361	377
Licences and permits		92	105	83	84	46	34	24	32	1,821	14	37	(2,372)	-	3,328	3,478
Agency services													-	-	-	-
Transfers and Subsidies - Operational		250,029	2,340	1,000	-	-	200,424	211	-	150,190	-	-	(604,194)	-	627,463	641,339
Other revenue		(319,689)	12,479	98,557	92,291	(27,575)	(216,932)	10,090	11,103	(161,422)	32,236	16,251	1,329,448	876,835	38,242	41,234
Cash Receipts by Source		(61,419)	22,902	107,242	99,011	9,011	(4,801)	28,667	31,394	(10,287)	24,477	16,147	614,491	876,835	862,348	894,994
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88,520	-	-	-	74,169	27,624	-	-	38,038	-	-	#####	-	225,068	243,443
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	(4,600)	(1,105)	(1,120)	(1,126)	(1,138)	(1,204)	(1,158)	(1,174)	12,625	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	(69)	-	-	69	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	(1)	-	-	-	-	-	-	1	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		27,101	22,902	107,242	94,411	82,075	21,703	27,541	30,256	26,479	23,319	14,973	398,834	876,835	1,087,416	1,138,437
Cash Payments by Type																
Employee related costs		150	(3,979)	4,590	495	242	1,533	(1,271)	259	231	(3,006)	(32)	788	-	373,102	390,640
Remuneration of councillors		(79)	(1)	899	445	428	(567)	2,742	557	538	(3,515)	366	(1,813)	-	32,329	33,633
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		384	-	-	-	543	-	-	-	3,925	-	551	(5,403)	-	46,620	48,252
Acquisitions - water & other inventory		31,034	-	20,948	5,656	5,250	72,403	-	-	50,972	-	-	(186,263)	-	165,153	181,669
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(298,242)	20,445	61,992	55,837	(48,578)	(154,902)	10,579	39,949	(155,866)	35,972	31,303	401,512	-	340,070	337,017
Cash Payments by Type		(266,753)	16,465	88,430	62,433	(42,115)	(81,533)	12,050	40,765	(100,201)	29,450	32,188	208,821	-	957,274	991,210
Other Cash Flows/Payments by Type																
Capital assets		8,901	5,461	23,087	24,189	17,738	7,794	6,308	8,768	8,559	11,637	8,783	(131,224)	-	258,828	279,959
Repayment of borrowing		16	16	-	-	-	-	-	427	-	-	-	(460)	-	9,987	1,109
Other Cash Flows/Payments		1,960	748	980	-	303	3,094	158	-	-	1,051	-	(8,294)	-	-	-
Total Cash Payments by Type		(255,877)	22,691	112,496	86,622	(24,074)	(70,645)	18,516	49,961	(91,642)	42,138	40,971	68,844	-	1,226,089	1,272,279
NET INCREASE/(DECREASE) IN CASH HELD		282,978	211	(5,254)	7,789	106,148	92,348	9,025	(19,704)	118,120	(18,819)	(25,998)	329,991	876,835	(138,673)	(133,842)
Cash/cash equivalents at the month/year beginning:		43,587	326,565	326,776	321,522	329,312	435,460	527,808	536,833	517,129	635,249	616,430	590,431	43,587	920,422	781,749
Cash/cash equivalents at the month/year end:		326,565	326,776	321,522	329,312	435,460	527,808	536,833	517,129	635,249	616,430	590,431	920,422	920,422	781,749	647,907

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Transfer and subsidies		this is due to scheduled transfers of operating grants from National government	No further grants will be received until the end of the financial year.
	License and Permits		Lack of integration between Enatis system and the financial sytem	Internal processes are being reviewed to expedite the process.
	Interest on investment		Investing capital grants and equitable share received in March	Interest for the remaining months is expected to be in line with the budget as the investment are decreasing in the 4th quarter.
2	Expenditure By Type			
	Irrecoverable debt		Misallocation of transactions	The amount will be corrected in May reporting as it relate to Debt impairment.
3				
	Variances was Not Calculated			
4	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 - M11 May

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	9,552	21,046	21,046	8,901	8,901	21,046	12,146	57.7%	4%
August	8,926	21,046	21,046	5,461	5,461	42,092	36,631	87.0%	2%
September	17,796	21,046	21,046	23,087	23,087	63,139	40,052	63.4%	10%
October	19,802	21,046	21,046	24,189	24,189	84,185	59,996	71.3%	11%
November	26,539	21,046	21,046	17,738	17,738	105,231	87,493	83.1%	8%
December	25,813	21,046	21,046	7,794	7,794	126,277	118,483	93.8%	3%
January	11,579	21,508	21,508	6,308	6,308	147,785	141,477	95.7%	3%
February	5,083	21,508	21,508	8,768	8,768	169,294	160,525	94.8%	4%
March	26,789	21,508	21,508	8,559	8,559	190,802	182,243	95.5%	4%
April	17,097	21,508	21,508	11,637	11,637	212,310	200,673	94.5%	0
May	13,801	9,008	9,008	8,783	11,637	221,318	209,681	94.7%	0
June	13,766	9,008	9,008	—	—	230,327	230,327	100.0%	—
Total Capital expenditure	196,542	230,327	230,327	131,224					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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	149,212	3,436	80,373	146,996	66,622	45.3%	149,212
Storm water Infrastructure		–	11,191	11,191	–	6,869	10,258	3,389	33.0%	11,191
<i>Drainage Collection</i>		–	11,191	11,191	–	6,869	10,258	3,389	33.0%	11,191
<i>Storm water Conveyance</i>								–		
<i>Attenuation</i>								–		
Electrical Infrastructure		–	5,000	6,064	(68)	3,655	5,470	1,815	33.2%	6,064
<i>LV Networks</i>		–	5,000	6,064	(68)	3,655	5,470	1,815	33.2%	6,064
<i>Capital Spares</i>								–		
Water Supply Infrastructure		25,474	144,865	123,389	3,504	62,447	120,864	58,418	48.3%	123,389
<i>Water Treatment Works</i>		–	20,382	28,297	1,901	23,000	25,280	2,280	9.0%	28,297
<i>Bulk Mains</i>		11,074	7,000	267	–	–	806	806	100.0%	267
<i>Distribution</i>		14,400	115,483	94,825	1,603	39,447	94,546	55,099	58.3%	94,825
<i>Distribution Points</i>		–	2,000	–	–	–	233	233	100.0%	–
<i>PRV Stations</i>								–		
<i>Capital Spares</i>								–		
Sanitation Infrastructure		–	9,000	8,568	–	7,403	10,240	2,837	27.7%	8,568
<i>Pump Station</i>		–	3,000	2,743	–	2,338	2,719	381	14.0%	2,743
<i>Reticulation</i>		–	1,667	1,903	–	1,655	1,725	70	4.1%	1,903
<i>Waste Water Treatment Works</i>		–	2,667	1,969	–	1,712	4,030	2,318	57.5%	1,969
<i>Outfall Sewers</i>								–		
<i>Toilet Facilities</i>		–	1,667	1,953	–	1,699	1,767	68	3.9%	1,953
<i>Capital Spares</i>								–		
Solid Waste Infrastructure		(996)	1,964	–	–	–	164	164	100.0%	–
<i>Landfill Sites</i>		(996)	1,964	–	–	–	164	164	100.0%	–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		187	3,000	3,000	–	678	2,750	2,072	75.3%	3,000
Furniture and Office Equipment		187	3,000	3,000	–	678	2,750	2,072	75.3%	3,000
Machinery and Equipment		55	50	50	–	–	46	46	100.0%	50
Machinery and Equipment		55	50	50	–	–	46	46	100.0%	50
Transport Assets		–	–	720	–	–	600	600	100.0%	720
Transport Assets		–	–	720	–	–	600	600	100.0%	720
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
<i>Policing and Protection</i>								–		
<i>Zoological plants and animals</i>								–		
Immature		–	–	–	–	–	–	–		–
<i>Policing and Protection</i>								–		
<i>Zoological plants and animals</i>								–		
Total Capital Expenditure on new assets	1	24,720	175,070	152,982	3,436	81,051	150,391	69,340	46.1%	152,982

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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	1,007	15,378	22,114	6,736	30.5%	24,237
Water Supply Infrastructure		–	23,000	24,237	1,007	15,378	22,114	6,736	30.5%	24,237
Dams and Weirs								–		
Boreholes		–	23,000	24,237	1,007	15,378	22,114	6,736	30.5%	24,237
Community Assets		1,438	–	–	–	–	–	–		–
Testing Stations		1,438	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	2,400	–	–	–	200	200	100.0%	–
Operational Buildings		–	2,400	–	–	–	200	200	100.0%	–
Training Centres		–	2,400	–	–	–	200	200	100.0%	–
Intangible Assets		–	2,000	2,000	–	–	1,833	1,833	100.0%	2,000
Servitudes								–		
Licences and Rights		–	2,000	2,000	–	–	1,833	1,833	100.0%	2,000
Computer Software and A		–	2,000	2,000	–	–	1,833	1,833	100.0%	2,000
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital	1	1,438	27,400	26,237	1,007	15,378	24,148	8,769	36.3%	26,237

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		21,125	74,657	72,657	2,950	75,416	67,436	(7,980)	-11.8%	72,657
Roads Infrastructure		1,304	5,300	3,300	310	394	3,858	3,464	89.8%	3,300
Roads		1,169	5,000	3,000	310	394	3,583	3,189	89.0%	3,000
Road Structures										
Road Furniture		136	300	300	-	-	275	275	100.0%	300
Electrical Infrastructure		2,132	100	100	-	-	92	92	100.0%	100
LV Networks		2,132	100	100	-	-	92	92	100.0%	100
Capital Spares										
Water Supply Infrastructure		975	44,000	44,000	1,579	54,858	40,333	(14,524)	-36.0%	44,000
Dams and Weirs										
Boreholes										
Reservoirs		975	-	-	-	-	-	-		-
Pump Stations										
Water Treatment Works		-	44,000	44,000	1,579	54,858	40,333	(14,524)	-36.0%	44,000
Sanitation Infrastructure		-	11,500	11,500	-	9,654	10,542	888	8.4%	11,500
Pump Station										
Reticulation										
Waste Water Treatment Works		-	11,500	11,500	-	9,654	10,542	888	8.4%	11,500
Solid Waste Infrastructure		16,714	13,757	13,757	1,060	10,510	12,611	2,101	16.7%	13,757
Landfill Sites		16,714	13,757	13,757	1,060	10,510	12,611	2,101	16.7%	13,757
Community Assets		1	250	350	-	30	313	283	90.5%	350
Libraries										
Cemeteries/Crematoria		-	-	100	-	-	83	83	100.0%	100
Capital Spares										
Sport and Recreation Facilities		1	250	250	-	30	229	199	87.0%	250
Indoor Facilities										
Outdoor Facilities		1	250	250	-	30	229	199	87.0%	250
Other assets		3,420	5,886	5,886	1,462	5,780	5,396	(384)	-7.1%	5,886
Operational Buildings		3,420	5,886	5,886	1,462	5,780	5,396	(384)	-7.1%	5,886
Municipal Offices		3,420	5,886	5,886	1,462	5,780	5,396	(384)	-7.1%	5,886
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets										
Intangible Assets		4,312	7,500	9,107	-	9,107	8,161	(946)	-11.6%	9,107
Servitudes										
Licences and Rights		4,312	7,500	9,107	-	9,107	8,161	(946)	-11.6%	9,107
Computer Software and Applications		4,312	7,500	9,107	-	9,107	8,161	(946)	-11.6%	9,107
Computer Equipment		22	50	50	-	18	46	27	59.7%	50
Transport Assets		24,183	8,550	8,550	1,146	3,320	7,838	4,517	57.6%	8,550
Transport Assets		24,183	8,550	8,550	1,146	3,320	7,838	4,517	57.6%	8,550
Total Repairs and Maintenance Expenditure	1	53,063	96,894	96,601	5,558	93,671	89,188	(4,483)	-5.0%	96,601

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2025

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		86,177	122,023	122,023	11,098	121,020	111,854	(9,165)	-8.2%	122,023
Roads Infrastructure		20,009	39,337	39,337	4,445	54,407	36,059	(18,348)	-50.9%	39,337
Roads		20,009	39,337	39,337	4,445	54,407	36,059	(18,348)	-50.9%	39,337
Storm water Infrastructure		5,226	5,306	5,306	449	5,590	4,864	(726)	-14.9%	5,306
Drainage Collection		5,226	5,306	5,306	449	5,590	4,864	(726)	-14.9%	5,306
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,560	4,412	4,412	322	3,429	4,045	616	15.2%	4,412
Power Plants		3,560	4,412	4,412	322	3,429	4,045	616	15.2%	4,412
Water Supply Infrastructure		54,628	68,512	68,512	5,630	54,994	62,803	7,809	12.4%	68,512
Distribution		54,628	68,512	68,512	5,630	54,994	62,803	7,809	12.4%	68,512
Sanitation Infrastructure		1,989	3,406	3,406	193	1,979	3,122	1,142	36.6%	3,406
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1,989	3,406	3,406	193	1,979	3,122	1,142	36.6%	3,406
Solid Waste Infrastructure		764	1,051	1,051	59	622	963	341	35.5%	1,051
Landfill Sites		764	1,051	1,051	59	622	963	341	35.5%	1,051
<u>Community Assets</u>		17,714	18,147	18,147	1,874	18,097	16,635	(1,462)	-8.8%	18,147
Community Facilities		17,714	18,147	18,147	1,874	18,097	16,635	(1,462)	-8.8%	18,147
Halls		15,146	16,209	16,209	1,574	15,485	14,858	(627)	-4.2%	16,209
Centres		2,568	1,938	1,938	300	2,612	1,777	(835)	-47.0%	1,938
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		6,159	7,499	7,499	628	6,435	6,874	438	6.4%	7,499
Operational Buildings		6,159	7,499	7,499	628	6,435	6,874	438	6.4%	7,499
Municipal Offices		6,159	7,499	7,499	628	6,435	6,874	438	6.4%	7,499
<u>Intangible Assets</u>		2,597	6,268	6,268	170	1,843	5,746	3,903	67.9%	6,268
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,597	6,268	6,268	170	1,843	5,746	3,903	67.9%	6,268
Computer Software and Applications		2,597	6,268	6,268	170	1,843	5,746	3,903	67.9%	6,268
<u>Furniture and Office Equipment</u>		2,504	5,432	5,432	233	2,476	4,979	2,504	50.3%	5,432
Furniture and Office Equipment		2,504	5,432	5,432	233	2,476	4,979	2,504	50.3%	5,432
<u>Machinery and Equipment</u>		242	410	410	20	209	376	167	44.4%	410
Machinery and Equipment		242	410	410	20	209	376	167	44.4%	410
<u>Transport Assets</u>		5,917	2,859	2,859	498	5,163	2,621	(2,542)	-97.0%	2,859
Transport Assets		5,917	2,859	2,859	498	5,163	2,621	(2,542)	-97.0%	2,859
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	121,308	162,638	162,638	14,520	155,243	149,085	(6,158)	-4.1%	162,638

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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 -

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	49,107	4,339	34,794	44,529	9,735	21.9%	49,107
Roads Infrastructure		246	40,084	46,364	4,129	32,385	41,811	9,426	22.5%	46,364
Roads		246	40,084	46,364	4,129	32,385	41,811	9,426	22.5%	46,364
Capital Spares								-		
Sanitation Infrastructure		-	3,000	2,743	210	2,409	2,719	310	11.4%	2,743
Pump Station								-		
Reticulation		-	3,000	2,743	210	2,409	2,719	310	11.4%	2,743
Community Assets		-	7,000	2,000	-	-	2,250	2,250	100.0%	2,000
Community Facilities		-	7,000	2,000	-	-	2,250	2,250	100.0%	2,000
Cemeteries/Crematoria		-	7,000	2,000	-	-	2,250	2,250	100.0%	2,000
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on upgrading of existing	1	246	50,084	51,107	4,339	34,794	46,779	11,985	25.6%	51,107