NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 20… to Q4 of 20…
Operating Revenue and Expenditure															
Operating Revenue	**1,061,075**	**1,078,630**	**373,765**	**35.2%**	**306,715**	**28.9%**	**200,010**	**26.9%**	**122,162**	**11.3%**	**1,092,652**	**101.3%**	**118,833**	**96.0%**	
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	197,242	197,242	46,077	23.4%	45,203	22.9%	46,989	23.8%	43,942	22.3%	182,211	92.4%	47,675	86.1%	
Service charges - Waste Water Management	5,103	5,103	1,092	21.4%	1,195	23.4%	1,287	25.2%	1,305	25.6%	4,879	95.6%	1,032	79.3%	
Service charges - Waste Management	11,189	13,042	3,328	29.7%	3,193	28.6%	3,451	26.6%	3,320	25.5%	13,292	101.9%	3,355	104.8%	
Sale of Goods and Rendering of Services	547	547	228	41.7%	163	29.9%	219	40.0%	111	20.3%	722	131.9%	126	152.5%	(
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	41,304	56,100	14,065	34.1%	14,028	34.0%	15,692	28.0%	16,147	28.8%	59,933	106.8%	13,308	81.4%	
Interest earned from Current and Non Current Assets	12,500	12,500	5,335	42.7%	1,905	15.2%	3,120	25.0%	2,875	23.0%	13,235	105.9%	3,776	208.7%	[
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	118	118	2	2.1%	1	1.1%	1	1.1%	2	1.7%	7	5.9%	11	52.7%	(
Licence and permits	1,500	1,500	280	18.7%	164	10.9%	1,877	125.2%	458	30.5%	2,780	185.3%	208	49.0%	1
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1,925	1,925	216	11.2%	516	26.8%	851	44.2%	102	5.3%	1,686	87.6%	450	189.7%	(
Non-Exchange Revenue															
Property rates	144,686	144,686	41,734	28.8%	30,555	21.1%	52,872	36.5%	40,060	27.7%	165,220	114.2%	36,509	96.6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,800	1,800	-	-	-	-	1,238	68.8%	588	32.7%	1,826	101.4%	720	89.1%	(
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	611,652	611,034	252,365	41.3%	202,066	33.0%	152,741	25.0%	2,597	.4%	609,789	99.8%	3,827	98.5%	(
Interest	31,498	33,033	9,023	28.6%	7,493	23.8%	9,671	29.3%	10,201	30.9%	36,368	110.2%	7,928	127.4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	452	-	452	-	-	-	(1
Other Gains	-	-	-	-	232	-	0	-	-	-	232	-	8	-	(1
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	**1,346,201**	**1,466,235**	**272,333**	**20.2%**	**232,618**	**17.3%**	**475,910**	**32.5%**	**289,456**	**19.7%**	**1,270,316**	**86.6%**	**287,366**	**104.0%**	
Employee related costs	396,070	397,670	79,425	20.1%	78,226	19.8%	72,741	18.3%	85,063	21.4%	315,456	79.3%	89,338	108.2%	
Remuneration of councillors	31,802	31,802	6,006	18.9%	6,901	21.7%	5,693	17.9%	9,344	29.4%	27,945	87.9%	6,831	98.3%	
Bulk purchases - electricity	42,000	42,000	12,568	29.9%	8,480	20.2%	4,884	11.6%	7,544	18.0%	33,477	79.7%	9,394	144.4%	(
Inventory consumed	197,765	197,765	2,217	1.1%	65,143	32.9%	42,903	21.7%	(1,808)	(.9%)	108,456	54.8%	(14,778)	73.7%	(
Debt impairment	194,642	316,008	-	-	-	-	304,355	96.3%	-	-	304,355	96.3%	301,049	91.6%	(1
Depreciation and amortisation	162,638	162,638	43,393	26.7%	43,561	26.8%	39,248	24.1%	43,561	26.8%	169,764	104.4%	33,166	86.3%	
Interest	2,252	2,252	-	-	1,183	52.5%	511	22.7%	489	21.7%	2,183	96.9%	989	42.0%	[
Contracted services	205,880	202,730	37,709	18.3%	62,388	30.3%	37,987	18.7%	43,825	21.6%	181,889	89.7%	48,694	115.9%	(
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	69,653	-	(55,935)	-	(51,972)	-	72,940	-	34,686	-	(206,894)	-	(1
Operational costs	113,163	113,381	21,359	18.9%	22,450	19.8%	19,580	17.3%	28,194	24.9%	91,583	80.8%	19,365	88.6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	221	-	-	-	304	-	525	-	3	-	9,
Surplus/(Deficit)	**(285,127)**	**(387,605)**	**101,432**		**74,097**		**(185,900)**		**(167,294)**		**(177,665)**		**(168,533)**		
Transfers and subsidies - capital (monetary allocations)	247,504	224,605	42,925	17.3%	56,219	22.7%	16,489	7.3%	49,081	21.9%	164,715	73.3%	73,134	91.7%	(
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	**(37,623)**	**(163,000)**	**144,357**		**130,316**		**(169,412)**		**(118,212)**		**(12,950)**		**(95,399)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	**(37,623)**	**(163,000)**	**144,357**		**130,316**		**(169,412)**		**(118,212)**		**(12,950)**		**(95,399)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	**(37,623)**	**(163,000)**	**144,357**		**130,316**		**(169,412)**		**(118,212)**		**(12,950)**		**(95,399)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	**(37,623)**	**(163,000)**	**144,357**		**130,316**		**(169,412)**		**(118,212)**		**(12,950)**		**(95,399)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 20… to Q4 of 20…
Capital Revenue and Expenditure															
Source of Finance	**252,554**	**230,375**	**37,448**	**14.8%**	**49,720**	**19.7%**	**23,635**	**10.3%**	**71,299**	**30.9%**	**182,102**	**79.0%**	**44,664**	**81.0%**	
National Government	247,504	224,605	37,326	15.1%	48,935	19.8%	23,864	10.6%	70,854	31.5%	180,979	80.6%	43,784	83.0%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	**247,504**	**224,605**	**37,326**	**15.1%**	**48,935**	**19.8%**	**23,864**	**10.6%**	**70,854**	**31.5%**	**180,979**	**80.6%**	**43,784**	**83.0%**	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5,050	5,770	122	2.4%	785	15.5%	(229)	(4.0%)	445	7.7%	1,123	19.5%	881	23.0%	(4
Capital Expenditure Functional	**252,554**	**230,375**	**37,448**	**14.8%**	**49,720**	**19.7%**	**23,635**	**10.3%**	**71,299**	**30.9%**	**182,102**	**79.0%**	**44,664**	**81.0%**	
Municipal governance and administration	**5,050**	**5,050**	**122**	**2.4%**	**785**	**15.5%**	**(229)**	**(4.5%)**	**109**	**2.2%**	**787**	**15.6%**	**(710)**	**4.4%**	(11
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	5,050	5,050	122	2.4%	785	15.5%	(229)	(4.5%)	109	2.2%	787	15.6%	(710)	7.4%	(1
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	**9,400**	**720**	-	-	-	-	-	-	**336**	**46.6%**	**336**	**46.6%**	**1,591**	**54.0%**	(7
Community and Social Services	9,400	720	-	-	-	-	-	-	336	46.6%	336	46.6%	1,591	99.4%	(
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	4.4%	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	**51,275**	**63,201**	**10,156**	**19.8%**	**16,780**	**32.7%**	**2,783**	**4.4%**	**24,732**	**39.1%**	**54,452**	**86.2%**	**6,437**	**87.0%**	2
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	51,275	63,201	10,156	19.8%	16,780	32.7%	2,783	4.4%	24,732	39.1%	54,452	86.2%	6,437	87.0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	**186,829**	**161,404**	**27,170**	**14.5%**	**32,155**	**17.2%**	**21,081**	**13.1%**	**46,122**	**28.6%**	**126,528**	**78.4%**	**37,346**	**92.0%**	
Energy sources	6,000	9,123	-	-	483	8.7%	3,240	35.5%	1,212	13.3%	4,934	54.1%	(497)	67.5%	(3
Water Management	167,865	140,970	24,418	14.5%	29,359	17.5%	13,799	9.8%	44,184	31.3%	111,759	79.3%	37,452	84.2%	
Waste Water Management	12,000	11,311	2,752	22.9%	2,314	19.3%	4,044	35.8%	726	6.4%	9,835	86.9%	391	18.3%	
Waste Management	1,964	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 20… to Q4 of 20…
Cash Flow from Operating Activities															
Receipts	**1,062,059**	**1,062,059**	**157,245**	**14.8%**	**205,014**	**19.3%**	**87,812**	**8.3%**	**143,798**	**13.6%**	**593,869**	**55.9%**	**262,804**	**144.9%**	(4
Property rates	75,237	75,237	11,292	15.0%	14,302	19.0%	23,103	30.7%	14,906	19.8%	63,602	84.5%	13,807	99.4%	
Service charges	88,506	88,506	4,056	4.6%	36,969	41.8%	9,614	10.9%	(23,260)	(26.3%)	27,379	30.9%	28,284	134.2%	(1

Other revenue	4,810	4,810	(207,099)	(4,305.5%)	(161,497)	(3,149.5%)	(138,455)	(2,878.4%)	147,017	3,056.4%	(350,034)	(7,277.0%)	216,936	7,285.5%	(
Transfers and Subsidies - Operational	611,662	611,662	253,369	41.4%	200,424	32.8%	160,401	24.6%	-	-	604,194	98.8%	-	97.6%	
Transfers and Subsidies - Capital	247,504	247,504	88,520	35.8%	101,793	41.1%	38,038	15.4%	-	-	228,351	92.3%	-	100.4%	
Interest	34,341	34,341	7,108	20.7%	3,024	8.8%	5,111	14.9%	5,134	14.9%	20,377	59.3%	3,778	208.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(989,222)	(989,222)	158,171	(16.0%)	57,818	(5.8%)	47,386	(4.8%)	(106,558)	10.8%	156,817	(15.9%)	(156,987)	(10.9%)	(3
Suppliers and employees	(989,222)	(989,222)	158,171	(16.0%)	57,818	(5.8%)	47,386	(4.8%)	(106,558)	10.8%	156,817	(15.9%)	(156,987)	(10.9%)	(
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	72,838	72,838	315,416	433.0%	262,832	360.8%	135,197	185.6%	37,240	51.1%	760,686	1,030.6%	105,816	594.9%	(6
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	452	-	452	-	-	-	(10
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	452	-	452	-	-	-	(1
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(252,554)	(290,437)	(37,448)	14.8%	(49,720)	19.7%	(23,635)	8.1%	(71,299)	24.5%	(182,102)	62.7%	(44,664)	80.4%	(
Capital assets	(252,554)	(290,437)	(37,448)	14.8%	(49,720)	19.7%	(23,635)	8.1%	(71,299)	24.5%	(182,102)	62.7%	(44,664)	80.4%	
Net Cash from/(used) Investing Activities	(252,554)	(290,437)	(37,448)	14.8%	(49,720)	19.7%	(23,635)	8.1%	(70,847)	24.4%	(181,650)	62.5%	(44,664)	80.4%	
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(6,825)	-	(3,536)	-	(3,513)	-	(13,874)	-	(9)	-	38,4
Short term loans	-	-	-	-	(6,826)	-	(3,467)	-	(3,513)	-	(13,805)	-	-	-	(1
Borrowing long term/refinancing	-	-	-	-	-	-	(69)	-	-	-	(69)	-	(9)	-	(1
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(14,372)	(14,372)	(33)	.2%	-	-	(427)	3.0%	(457)	3.2%	(917)	6.4%	(1,366)	40.9%	(B
Repayment of borrowing	(14,372)	(14,372)	(33)	.2%	-	-	(427)	3.0%	(457)	3.2%	(917)	6.4%	(1,366)	40.9%	(
Net Cash from/(used) Financing Activities	(14,372)	(14,372)	(33)	.2%	(6,825)	47.5%	(3,963)	27.6%	(3,970)	27.6%	(14,791)	102.9%	(1,375)	41.5%	1
Net Increase/(Decrease) in cash held	(194,088)	(231,971)	277,935	(143.2%)	206,286	(106.3%)	107,599	(48.4%)	(37,577)	16.2%	554,244	(238.9%)	59,777	(25,608.2%)	(16
Cash/cash equivalents at the year begin:	16,937	16,937	38,855	229.4%	321,522	1,898.4%	527,809	3,116.3%	635,408	3,751.6%	38,855	229.4%	1,278,388	56.5%	(
Cash/cash equivalents at the year end:	(177,151)	(215,034)	321,522	(181.5%)	527,809	(297.9%)	635,408	(285.5%)	597,831	(278.0%)	597,831	(278.0%)	1,338,164	2,102.1%	(

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38,699	4.4%	19,258	2.3%	17,560	2.1%	754,131	91.1%	827,648	48.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22,929	4.6%	10,474	2.1%	10,471	2.1%	454,175	91.2%	498,049	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	786	6.0%	567	4.3%	320	2.4%	11,500	87.3%	13,173	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,590	5.2%	1,228	2.5%	1,227	2.5%	44,388	89.8%	49,433	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17,577	6.2%	8,615	3.0%	8,495	3.0%	250,446	87.8%	285,133	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	364	1.2%	153	.5%	153	.5%	30,855	97.9%	31,525	1.9%	-	-	-	-
Total By Income Source	80,945	4.7%	40,294	2.4%	38,226	2.2%	1,545,594	90.6%	1,705,060	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16,138	5.3%	7,376	2.4%	7,465	2.5%	271,042	89.7%	302,021	17.7%	-	-	-	-
Commercial	25,876	5.8%	13,731	3.1%	11,721	2.6%	397,211	88.6%	448,538	26.3%	-	-	-	-
Households	38,670	4.1%	19,086	2.0%	18,940	2.0%	870,960	91.9%	947,655	55.6%	-	-	-	-
Other	262	3.8%	101	1.5%	101	1.5%	6,382	93.2%	6,847	.4%	-	-	-	-
Total By Customer Group	80,945	4.7%	40,294	2.4%	38,226	2.2%	1,545,594	90.6%	1,705,060	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1,497	100.0%	-	-	-	-	-	-	1,497	2.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38,084	81.9%	8,433	18.1%	-	-	-	-	46,518	90.4%
Auditor-General	3,428	100.0%	-	-	-	-	-	-	3,428	6.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	43,009	83.6%	8,433	16.4%	-	-	-	-	51,443	100.0%

Contact Details

Municipal Manager	Mr Mokopane V Letsoalo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager: Mletsoalo

Date: 29/07/2025

Chief Financial Officer: MM

Date: 29/07/2025