

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

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# **QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY**

## **Part 1: Section 1: Budget Statement**

### **1.1 Mayor's Report**

#### **Purpose**

The purpose of this report is to comply with Section 52 (d) of the Municipal Finance Management Act (MFMA No.56 of 2003) and the requirements Municipal budgeting and reporting requirements (MBRR) as promulgated in Government Gazette No 32141 of 17 April 2009.

Section 52(d) of the MFMA read together with Regulation 31 of the Municipal Budget and Reporting Regulations state that the Mayor of a municipality must, within 30 days after the end of each quarter submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality. Regulation 31 of the MBRR further states that the report in question must be prepared in accordance with format and content of the prescribed Schedule C of the MBRR.

#### **Discussion**

Moses Kotane Local Municipality complies the MFMA Section 71 and 52(d) in-year monitoring reports in the prescribed format as per the Municipal Budget and Reporting Regulations.

#### **Monthly reporting**

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the period under review.

### **1.2. Resolutions**

The following recommendation will be presented to Council for its resolution when the in-year report is tabled.

#### **Recommendations:**

- That the Council note the quarterly budget statement, performance assessment report and supporting documentation for the quarter ending 30 September 2025.
- That the Section 52 (d) report be submitted to Provincial and National Treasury as prescribed.

### **1.3. Executive Summary**

The purpose of this report is to submit the Financial Quarterly Report in terms of Section 52(d) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) for the 1<sup>st</sup> Quarter of the 2025/2026 financial year.

The Municipal Budget and Reporting Regulation No. 31 states that the quarterly budget statement report on the implementation of the budget and state of financial affairs of the municipality as required by Section 52 (d) must be –

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- a) In the format specified in Schedule C and include all required tables, charts and explanatory notes, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the MFMA.
- b) Consistent with the monthly budget statements for the September, December, March and June as applicable; and
- c) Submit to the National Treasury and relevant Provincial Treasury within 5 days of tabling of the report in Council.

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

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

The contents of this reports is indicative of all financial transactions, including debtors, expenditure, revenue, investments, grants, cash flow and the budget implementation status as guided by MFMA and the relevant Regulations.

Moses Kotane Local Municipality’s financial performance is discussed below from the performance against the approved budget. The report provides a synopsis of the financial status of the municipality.

The table below indicates the Financial Performance for the quarter ending 30<sup>th</sup> September 2025, reflecting the actual performance against the allocated budget.

**1.4. Performance against the Operating Budget**

ACTUAL vs ORIGINAL BUDGET as at 30 SEPTEMBER 2025				
(R'000)	2025/2026 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,136,908	395,465	741,444	35%
TOTAL EXPENDITURE	1,453,744	194,494	1,259,250	13%
CAPITAL EXPENDITURE	225,068	19,005	206,063	8%

Operating revenue generated as at the reporting period amount to R395.4 million which translates to 35% when compared to the allocated budget. Year to date expenditure for the same period amounts to R194.4 million or 13% against the appropriated expenditure budget.

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### Operating Revenue

The table below reflects operating revenue performance per revenue item.

OPERATING REVENUE					
Revenue Sources	2025/26 Budget	Actual	Year to date	Available	% Spent
<b>R'000</b>	<b>SEPTEMBER 2025</b>				
Property Rates	174,056	14,417	43,294	130,761	25%
Service charges - water revenue	198,188	39,617	65,772	132,416	33%
Service charges - sanitation revenue	5,180	(258)	541	4,639	10%
Service charges - refuse revenue	14,109	1,166	3,515	10,595	25%
Interest earned - external investments	13,097	1,387	2,623	10,474	20%
Interest earned - outstanding debtors	96,057	6,916	20,471	75,585	21%
Traffic Fines	1,899	-	-	1,899	0%
Licence Applications	3,328	49	128	3,201	4%
Transfers recognised - operational	627,463	2,020	258,441	369,022	41%
Rental of facilities and equipment	101	1	8	93	8%
Other revenue	3,431	75	672	2,759	20%
<b>TOTAL REVENUE</b>	<b>1,136,908</b>	<b>65,390</b>	<b>395,465</b>	<b>741,444</b>	<b>35%</b>

The total revenue generated as at 30 September 2025 amounts to R395.4 million or 35% against the total budget of R1,136 billion. Of the total amount generated to date, 35% relates to own revenue while operational grants contributed 65%. This indicates that the municipality relies on government grants to fund its day to day expenses. Revenue collection remains below 40%, the municipality has implemented credit control measures in order to improve cash flow position and be in position to provide services to the community.

Majority of the revenue items have achieved an average of 20% for the period, which is only 5% less than the expected quarterly performance. Over performance was recorded on operational grants due to receipt of equitable share tranche. Underperformance of sanitation resulted from a reversal of estimates that were performed. Underperformance is further noted on fines and license and permits; these two items are normally reconciled at year end.

The table below reflects the performance of grants received in the 1st quarter of the financial year. The spending is below the target of 25%, however there are plans in place to accelerate the spending to avoid stopping of funds by the transferring departments.

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GRANT PERFORMANCE					
30/09/2025					
DESCRIPTION (R'000)	BUDGET	RECEIVED	CONDITIONS SPEND	% Spending / Budget	% Spending/ Received
EQUITABLE SHARE	615 410	256 421	113 249	18%	44%
MIG CAPITAL PROJECTS	175 068	28 434	10 594	6%	37%
WSIG CAPITAL PROJECTS	50 000	25 000	8 411	17%	34%
FMG GRANT	2 000	2 000	205	10%	10%
EPWP	1 895	474	338	18%	71%
PMU	7 000	7 000	1 434	20%	20%
LIBRARY	1 158	-	43	4%	0%
<b>TOTAL</b>	<b>852 531</b>	<b>319 329</b>	<b>134 273</b>	<b>16%</b>	<b>42%</b>

**Operating Expenditure**

OPERATING EXPENDITURE					
Expenditure Item	2025/26 Budget	Actual	Year to date	Available	% Spent
<b>R'000</b>	<b>SEPTEMBER 2025</b>				
Employee Related Cost and Allowance of Cou	405,431	30,935	93,440	311,991	23%
Contracted Services	204,518	14,246	42,337	162,181	21%
Operational Cost	105,455	5,476	19,175	86,280	18%
Inventory	189,153	(2,034)	(2,441)	191,594	-1%
Bulk Purchases Electricity	46,620	3,340	8,713	37,907	19%
Interest on External Loans	2,597	65	233	2,364	9%
Operating Leases	3,500		424	3,076	12%
Debt Impairment	309,909			309,909	0%
Bad debts Written Off	-	44	1,106	(1,106)	
Depreciation	186,561	31,506	31,506	155,055	17%
<b>TOTAL EXPENDITURE</b>	<b>1,453,744</b>	<b>83,577</b>	<b>194,494</b>	<b>1,259,250</b>	<b>13%</b>

Total operating expenditure incurred as at 30th September 2025 amounted to R194.4 which equates 13% of the total budget of R1.4 billion. Underspending is attributable to lack of reporting for debt impairment. The revenue unit is currently engaging the system vendor to assist

Inventory consumed has reported a negative amount, this is due to a journal erroneously processed through the water inventory vote number. It must be noted that this will be corrected in the next reporting period. It must further be noted that a budget will be allocated for irrecoverable debts during the adjustment budget. The Council has taken a resolution to provide incentives to consumers to encourage payment for services.

**1.5. Capital Expenditure**

The table below reflects capital expenditure for the first quarter of 2025/2026 financial year.

ACTUAL vs ORIGINAL BUDGET as at 30 SEPTEMBER 2025				
(R'000)	2025/26 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
<b>CAPITAL EXPENDITURE</b>	<b>225,068</b>	<b>19,005</b>	<b>206,063</b>	<b>8%</b>

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The capital expenditure reported for the period under review amounts to R19 million or 8% of allocated budget of R225 million. The performance reflected above is VAT inclusive. It must further be noted that the year to date spending of what is reflected on the C-schedule is VAT exclusive. The capital budget is only funded from MIG and WSIG grants for the current financial year.

Expenditure was mainly incurred on water and roads projects at 29% and 40% respectively. Sanitation accounts for 29%, while energy sources contributed 2%.

### **1.6. Material Variances From SDBIP**

Operating expenditure performance is below the SDBIP target as a result of lack of reporting for debt impairment.

### **1.7. Remedial Corrective Steps**

Budget for irrecoverable debt written off will be provided during the main adjustment budget period in February 2026.

Strict expenditure and cash flow management will be enforced as the budget is unfunded, this will save costs and improve the financial status of the municipality. SCM processes, without compromising compliance, will also be expedited to ensure that capital grants are fully spent at year end to avoid roll overs or reverting funds to Treasury. In-year monitoring reports will be utilised as an early warning system and corrective measures be taken to curb non-compliance.

## **Section 2 - In-Year Budget Statement Tables**

If a municipality does not have any municipalities, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Tale 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-

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- (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 must be presented for each table where such presentation will assist with the information contained in the tables.

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

## 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 - M03 September

Description	2024/25			Budget Year 2025/26					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	165,035	174,056	174,056	14,417	43,294	43,514	(219)	-1%	174,056
Service charges	211,134	217,477	217,477	40,525	69,827	54,369	15,458	28%	217,477
Investment revenue	13,235	13,097	13,097	1,387	2,623	3,274	(651)	-20%	13,097
Transfers and subsidies - Operational	610,284	627,463	627,463	2,020	258,441	156,866	101,575	0	627,463
Other own revenue	116,770	104,816	104,816	7,042	21,279	26,204	(4,925)	-19%	104,816
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,116,457</b>	<b>1,136,908</b>	<b>1,136,908</b>	<b>65,390</b>	<b>395,465</b>	<b>284,227</b>	<b>111,238</b>	<b>39%</b>	<b>1,136,908</b>
Employee costs	320,836	373,102	373,102	28,788	87,002	93,276	(6,274)	-7%	373,102
Remuneration of Councillors	30,671	32,329	32,329	2,147	6,438	8,082	(1,644)	-20%	32,329
Depreciation and amortisation	135,771	186,561	186,561	31,506	31,506	46,640	(15,134)	-32%	186,561
Interest	4,616	2,597	2,597	65	233	649	(416)	-64%	2,597
Inventory consumed and bulk purchases	194,197	235,773	235,773	1,305	6,273	58,943	(52,671)	-89%	235,773
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	608,700	623,382	623,382	19,766	63,042	155,846	(92,804)	-60%	623,382
<b>Total Expenditure</b>	<b>1,294,791</b>	<b>1,453,744</b>	<b>1,453,744</b>	<b>83,577</b>	<b>194,494</b>	<b>363,437</b>	<b>(168,943)</b>	<b>-46%</b>	<b>1,453,744</b>
<b>Surplus/(Deficit)</b>	<b>(178,334)</b>	<b>(316,836)</b>	<b>(316,836)</b>	<b>(18,187)</b>	<b>200,971</b>	<b>(78,210)</b>	<b>280,180</b>	<b>-354%</b>	<b>(316,836)</b>
Transfers and subsidies - capital (monetary)	215,615	225,068	225,068	19,005	19,005	56,267	##	-66%	225,068
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>37,281</b>	<b>(91,768)</b>	<b>(91,768)</b>	<b>818</b>	<b>219,975</b>	<b>(22,943)</b>	<b>242,918</b>	<b>-1059%</b>	<b>(91,768)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>37,281</b>	<b>(91,768)</b>	<b>(91,768)</b>	<b>818</b>	<b>219,975</b>	<b>(22,943)</b>	<b>242,918</b>	<b>-1059%</b>	<b>(91,768)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>48,976</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-71%</b>	<b>225,068</b>
Capital transfers recognised	47,963	225,068	225,068	7,238	16,486	56,267	(39,781)	-71%	225,068
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,014	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>48,976</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-71%</b>	<b>225,068</b>
<b>Financial position</b>									
Total current assets	317,493	264,535	264,535	-	136,009	-	-	-	264,535
Total non current assets	3,339,137	3,492,726	3,492,726	-	(15,020)	-	-	-	3,492,726
Total current liabilities	357,366	217,306	217,306	-	(95,385)	-	-	-	217,306
Total non current liabilities	51,480	47,989	47,989	-	(3,604)	-	-	-	47,989
Community wealth/Equity	3,197,553	3,583,734	3,583,734	-	219,975	-	-	-	3,583,734
<b>Cash flows</b>									
Net cash from (used) operating	741,355	130,142	130,142	-	130,852	32,536	(98,317)	-302%	130,142
Net cash from (used) investing	(37,113)	(258,828)	(258,828)	-	(9,248)	(64,707)	(55,459)	86%	(258,828)
Net cash from (used) financing	(14,817)	(9,987)	(9,987)	-	-	(2,497)	(2,497)	100%	(9,987)
<b>Cash/cash equivalents at the month/year end</b>	<b>733,012</b>	<b>329,602</b>	<b>329,602</b>	<b>121,604</b>	<b>121,604</b>	<b>433,606</b>	<b>312,002</b>	<b>72%</b>	<b>(138,673)</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	113,891	39,818	39,524	34,940	34,785	31,086	323,084	#####	1,806,942
<b>Creditors Age Analysis</b>									
Total Creditors	39	-	-	-	-	-	-	-	39

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

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

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

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

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NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		613,938	629,847	629,847	23,317	229,430	157,462	71,968	46%	629,847
Executive and council		23,620	24,888	24,888	338	23,331	6,222	17,109	275%	24,888
Finance and administration		590,318	604,959	604,959	22,979	206,099	151,240	54,859	36%	604,959
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		17,416	24,435	24,435	103	193	6,109	(5,915)	-97%	24,435
Community and social services		12,978	1,208	1,208	52	61	302	(241)	-80%	1,208
Sport and recreation		24	18,000	18,000	1	4	4,500	(4,496)	-100%	18,000
Public safety		4,413	5,227	5,227	49	128	1,307	(1,179)	-90%	5,227
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		67,668	92,312	92,312	9,010	9,035	23,078	(14,043)	-61%	92,312
Planning and development		5,684	7,312	7,312	1,445	1,470	1,828	(358)	-20%	7,312
Road transport		61,984	85,000	85,000	7,565	7,565	21,250	(13,685)	-64%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		633,051	615,382	615,382	51,964	175,811	153,845	21,966	14%	615,382
Energy sources		6,563	7,000	7,000	423	423	1,750	(1,327)	-76%	7,000
Water management		490,202	468,370	468,370	50,634	76,789	117,092	(40,304)	-34%	468,370
Waste water management		30,492	31,358	31,358	(258)	541	7,840	(7,299)	-93%	31,358
Waste management		105,794	108,653	108,653	1,166	98,059	27,163	70,895	261%	108,653
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1,332,072	1,361,976	1,361,976	84,395	414,469	340,494	73,975	22%	1,361,976
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		420,504	441,308	441,308	25,895	78,682	110,327	(31,645)	-29%	441,308
Executive and council		109,096	103,912	103,912	9,435	27,631	25,978	1,653	6%	103,912
Finance and administration		305,066	331,088	331,088	15,940	49,142	82,772	(33,630)	-41%	331,088
Internal audit		6,342	6,308	6,308	520	1,909	1,577	332	21%	6,308
<b>Community and public safety</b>		139,239	148,457	148,457	11,728	28,702	37,114	(8,412)	-23%	148,457
Community and social services		43,450	40,717	40,717	3,659	7,696	10,179	(2,484)	-24%	40,717
Sport and recreation		47,605	56,966	56,966	6,689	11,788	14,242	(2,454)	-17%	56,966
Public safety		48,184	50,773	50,773	1,379	9,218	12,693	(3,475)	-27%	50,773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		65,683	129,969	129,969	10,778	15,731	32,492	(16,761)	-52%	129,969
Planning and development		24,141	55,208	55,208	2,191	6,002	13,802	(7,801)	-57%	55,208
Road transport		41,542	74,760	74,760	8,587	9,730	18,690	(8,961)	-48%	74,760
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		666,176	730,495	730,495	34,905	70,533	182,624	(112,091)	-61%	730,495
Energy sources		51,358	63,956	63,956	4,722	12,041	15,989	(3,948)	-25%	63,956
Water management		518,638	553,818	553,818	26,854	46,923	138,454	(91,532)	-66%	553,818
Waste water management		38,748	54,288	54,288	1,533	3,925	13,572	(9,647)	-71%	54,288
Waste management		57,432	58,433	58,433	1,795	7,643	14,608	(6,965)	-48%	58,433
<b>Other</b>		3,190	3,516	3,516	271	846	879	(33)	-4%	3,516
<b>Total Expenditure - Functional</b>	3	1,294,791	1,453,744	1,453,744	83,577	194,494	363,437	(168,943)	-46%	1,453,744
<b>Surplus/ (Deficit) for the year</b>		37,281	(91,768)	(91,768)	818	219,975	(22,943)	242,918	-10.58797	(91,768)

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### 2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Municipal Council	1	23,620	24,888	24,888	338	23,331	6,222	17,109	275.0%	24,888
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		589,701	604,309	604,309	22,979	206,055	151,077	54,978	36.4%	604,309
Vote 04 - Corporate Services		617	650	650	-	44	163	(119)	-73.2%	650
Vote 05 - Community Services		123,210	133,089	133,089	1,268	98,252	33,272	64,980	195.3%	133,089
Vote 06 - Planning & Development		198	312	312	11	36	78	(42)	-54.0%	312
Vote 07 - Infrastructure & Technical Services		594,726	598,728	598,728	59,798	86,751	149,682	(62,931)	-42.0%	598,728
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1,332,072</b>	<b>1,361,976</b>	<b>1,361,976</b>	<b>84,395</b>	<b>414,469</b>	<b>340,494</b>	<b>73,975</b>	<b>21.7%</b>	<b>1,361,976</b>
<b>Expenditure by Vote</b>										
Vote 01 - Municipal Council	1	92,178	85,651	85,651	8,480	25,413	21,413	4,000	18.7%	85,651
Vote 02 - Office Of The Accounting Officer		28,947	30,688	30,688	2,037	5,743	7,672	(1,929)	-25.1%	30,688
Vote 03 - Budget And Treasury Office		185,057	202,483	202,483	8,529	24,559	50,621	(26,062)	-51.5%	202,483
Vote 04 - Corporate Services		101,748	111,629	111,629	5,629	20,900	27,907	(7,007)	-25.1%	111,629
Vote 05 - Community Services		205,587	215,407	215,407	14,509	37,364	53,852	(16,488)	-30.6%	215,407
Vote 06 - Planning & Development		22,492	48,360	48,360	1,842	5,743	12,090	(6,347)	-52.5%	48,360
Vote 07 - Infrastructure & Technical Services		658,782	759,526	759,526	42,552	74,773	189,882	(115,109)	-60.6%	759,526
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1,294,791</b>	<b>1,453,744</b>	<b>1,453,744</b>	<b>83,577</b>	<b>194,494</b>	<b>363,437</b>	<b>(168,943)</b>	<b>-46.5%</b>	<b>1,453,744</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>37,281</b>	<b>(91,768)</b>	<b>(91,768)</b>	<b>818</b>	<b>219,975</b>	<b>(22,943)</b>	<b>242,918</b>	<b>-1058.8%</b>	<b>(91,768)</b>

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

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### 2.4. Table C4: Financial Performance (Revenue & Expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		192,964	198,188	198,188	39,617	65,772	49,547	16,225	33%	198,188
Service charges - Waste Water Management		4,879	5,180	5,180	(258)	541	1,295	(754)	-58%	5,180
Service charges - Waste management		13,292	14,109	14,109	1,166	3,515	3,527	(13)	0%	14,109
Sale of Goods and Rendering of Services		722	1,418	1,418	24	191	354	(164)	-46%	1,418
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		59,933	60,358	60,358	3,340	9,801	15,090	(5,288)	-35%	60,358
Interest from Current and Non Current Assets		13,235	13,097	13,097	1,387	2,623	3,274	(651)	-20%	13,097
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		25	101	101	1	8	25	(17)	-66%	101
Licence and permits		2,588	3,328	3,328	49	128	832	(704)	-85%	3,328
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3,193	2,014	2,014	51	481	503	(22)	-4%	2,014
<b>Non-Exchange Revenue</b>										
Property rates		165,035	174,056	174,056	14,417	43,294	43,514	(219)	-1%	174,056
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,826	1,899	1,899	-	-	475	(475)	-100%	1,899
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		610,284	627,463	627,463	2,020	258,441	156,866	101,575	65%	627,463
Interest		36,388	35,698	35,698	3,577	10,670	8,925	1,745	20%	35,698
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		11,863	-	-	-	-	-	-	-	-
Other Gains		232	-	-	-	-	-	-	-	-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,116,457</b>	<b>1,136,908</b>	<b>1,136,908</b>	<b>65,390</b>	<b>395,465</b>	<b>284,227</b>	<b>111,238</b>	<b>39%</b>	<b>1,136,908</b>
<b>Expenditure By Type</b>										
Employee related costs		320,836	373,102	373,102	28,788	87,002	93,276	(6,274)	-7%	373,102
Remuneration of councillors		30,671	32,329	32,329	2,147	6,438	8,082	(1,644)	-20%	32,329
Bulk purchases - electricity		36,173	46,620	46,620	3,340	8,713	11,655	(2,942)	-25%	46,620
Inventory consumed		158,024	189,153	189,153	(2,034)	(2,441)	47,288	(49,729)	-105%	189,153
Debt impairment		314,542	309,909	309,909	-	-	77,477	(77,477)	-100%	309,909
Depreciation and amortisation		135,771	186,561	186,561	31,506	31,506	46,640	(15,134)	-32%	186,561
Interest		4,616	2,597	2,597	65	233	649	(416)	-64%	2,597
Contracted services		165,960	204,518	204,518	14,246	42,337	51,130	(8,793)	-17%	204,518
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1,641	-	-	44	1,106	-	1,106	#DIV/0!	-
Operational costs		112,564	108,955	108,955	5,476	19,599	27,239	(7,640)	-28%	108,955
Losses on Disposal of Assets		13,469	-	-	-	-	-	-	-	-
Other Losses		525	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1,294,791</b>	<b>1,453,744</b>	<b>1,453,744</b>	<b>83,577</b>	<b>194,494</b>	<b>363,437</b>	<b>(168,943)</b>	<b>-46%</b>	<b>1,453,744</b>
<b>Surplus/(Deficit)</b>		<b>(178,334)</b>	<b>(316,836)</b>	<b>(316,836)</b>	<b>(18,187)</b>	<b>200,971</b>	<b>(79,210)</b>	<b>280,180</b>	<b>(0)</b>	<b>(316,836)</b>
Transfers and subsidies - capital (monetary allocations)		215,615	225,068	225,068	19,005	19,005	56,267	(37,262)	(0)	225,068
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>37,281</b>	<b>(91,768)</b>	<b>(91,768)</b>	<b>818</b>	<b>219,975</b>	<b>(22,943)</b>	<b>242,918</b>	<b>(0)</b>	<b>(91,768)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>37,281</b>	<b>(91,768)</b>	<b>(91,768)</b>	<b>818</b>	<b>219,975</b>	<b>(22,943)</b>	<b>242,918</b>	<b>(0)</b>	<b>(91,768)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>37,281</b>	<b>(91,768)</b>	<b>(91,768)</b>	<b>818</b>	<b>219,975</b>	<b>(22,943)</b>	<b>242,918</b>	<b>(0)</b>	<b>(91,768)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>37,281</b>	<b>(91,768)</b>	<b>(91,768)</b>	<b>818</b>	<b>219,975</b>	<b>(22,943)</b>	<b>242,918</b>	<b>(0)</b>	<b>(91,768)</b>

### Revenue

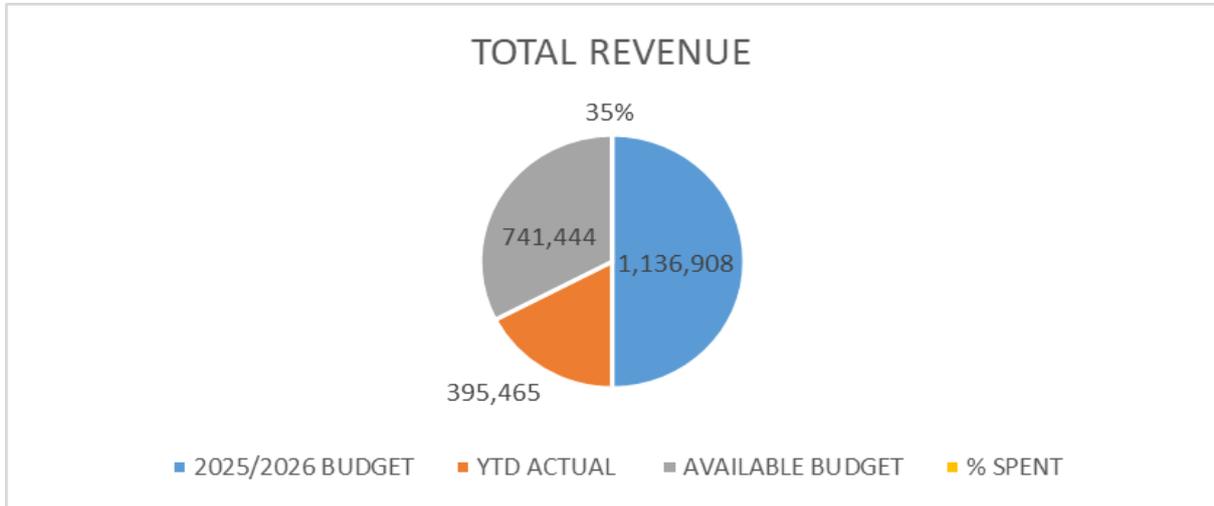
- Budgeted operating revenue for the 2025/2026 financial year to R1,136 billion.
- Total year to date operating revenue amount to R395.4 million.
- Year to date operating revenue comprises of own revenue and grants at 35% and 65% respectively. The municipality depends on government grants to fund its operations.
- Own revenue generated for the reporting period amount to R137 million. Own revenue is mainly derived from property rates and service charges which

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

contributed R113.1 million or 83% of the total own revenue generated for the reported period.

- e) Interest earned on outstanding debtors amount to R20.4 million which translates to 18% of the billed amount. Low revenue collection remains a challenge for Moses Kotane.

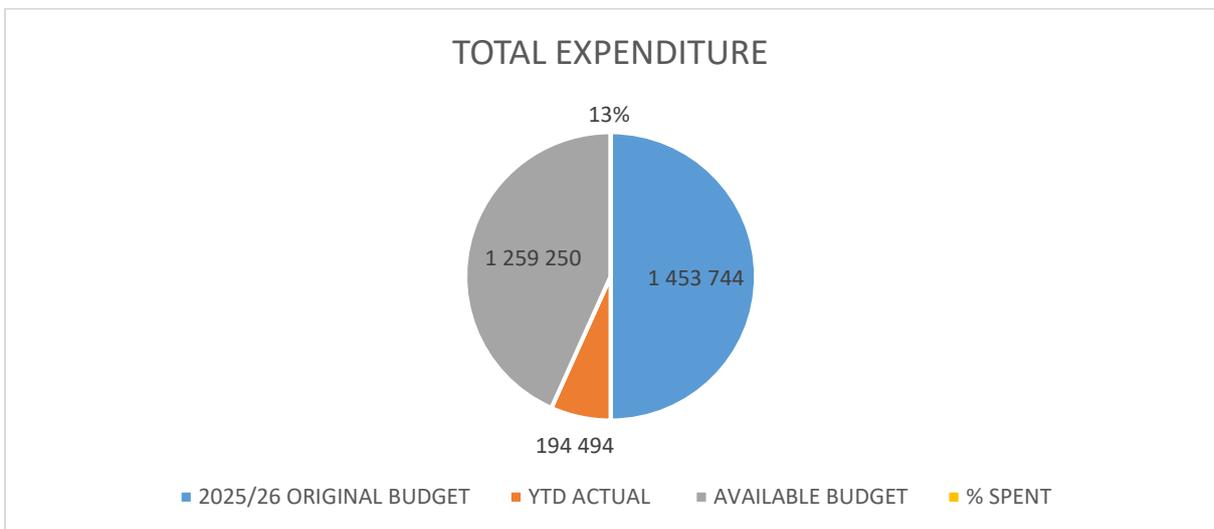
**Graphical Illustration of operating revenue against the approved budget**



**Expenditure**

- (a) Operating expenditure incurred for the reporting period amount to R83.5 million, translating to year to date spending of R194.4 million or 13% against the operating expenditure budget.
- (b) The expenditure has underperformed due to lack of reporting for debt impairment.
- (c) Contracted Services - The payment for contractors is not fixed, some of the expenses are only paid as and when the service is rendered.

**Graphical Illustration of operating expenditure against the approved budget**



# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

## 2.5. Table C5: Capital Expenditure by Vote

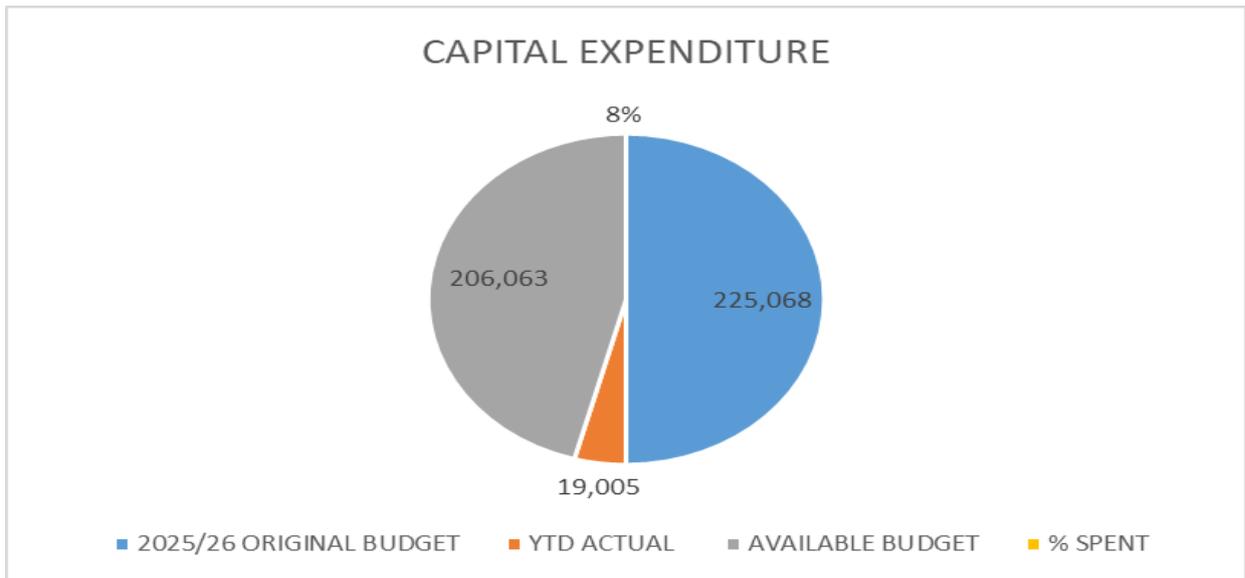
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		678	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		2,863	18,000	18,000	-	-	4,500	(4,500)	-100%	18,000
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		45,435	207,068	207,068	7,238	16,486	51,767	(35,281)	-68%	207,068
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>48,976</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-71%</b>	<b>225,068</b>
<b>Single Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4									
<b>Total Capital Expenditure</b>		<b>48,976</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-71%</b>	<b>225,068</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		678	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		678	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		336	16,000	16,000	-	-	4,000	(4,000)	-100%	16,000
Community and social services		336	16,000	16,000	-	-	4,000	(4,000)	-100%	16,000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3,264	85,000	85,000	2,022	6,578	21,250	(14,672)	-69%	85,000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,264	85,000	85,000	2,022	6,578	21,250	(14,672)	-69%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		44,699	124,068	124,068	5,216	9,908	31,017	(21,109)	-68%	124,068
Energy sources		-	7,000	7,000	-	328	1,750	(1,422)	-81%	7,000
Water management		42,171	88,068	88,068	1,644	4,726	22,017	(17,291)	-79%	88,068
Waste water management		-	27,000	27,000	3,572	4,854	6,750	(1,896)	-28%	27,000
Waste management		2,527	2,000	2,000	-	-	500	(500)	-100%	2,000
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>48,976</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-71%</b>	<b>225,068</b>
<b>Funded by:</b>										
National Government		47,963	225,068	225,068	7,238	16,486	56,267	(39,781)	-71%	225,068
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>47,963</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-71%</b>	<b>225,068</b>
<b>Borrowing</b>	6									
<b>Internally generated funds</b>		1,014	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		<b>48,976</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-71%</b>	<b>225,068</b>

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

Capital budget for 2025/2026 financial year amount to R225 million. The budget is mainly funded by National grants, i.e. MIG and WSIG. Expenditure reported as at September 2025 amount to R16.4 million, VAT exclusive. (VAT inclusive amount – R19 million). Capital spending to date accounts for 8% against the appropriated budget.

**Graphical Illustration of capital expenditure against the approved budget**



## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### 2.6. Table C6: Financial Position

#### NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		55,565	619	619	48,127	619
Trade and other receivables from exchange transactions		75,828	121,731	121,731	72,898	121,731
Receivables from non-exchange transactions		96,581	99,947	99,947	28,933	99,947
Current portion of non-current receivables						
Inventory		32,437	23,430	23,430	(2,832)	23,430
VAT		31,990	13,519	13,519	(9,994)	13,519
Other current assets		25,092	5,289	5,289	(1,124)	5,289
<b>Total current assets</b>		<b>317,493</b>	<b>264,535</b>	<b>264,535</b>	<b>136,009</b>	<b>264,535</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		161,643	153,482	153,482	-	153,482
Property, plant and equipment		3,165,152	3,326,552	3,326,552	(15,020)	3,326,552
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	-	14
Intangible assets		12,328	12,678	12,678	-	12,678
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
<b>Total non current assets</b>		<b>3,339,137</b>	<b>3,492,726</b>	<b>3,492,726</b>	<b>(15,020)</b>	<b>3,492,726</b>
<b>TOTAL ASSETS</b>		<b>3,656,630</b>	<b>3,757,261</b>	<b>3,757,261</b>	<b>120,989</b>	<b>3,757,261</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		2,703	1,107	1,107	-	1,107
Consumer deposits		758	605	605	-	605
Trade and other payables from exchange transactions		275,871	209,171	209,171	(146,577)	209,171
Trade and other payables from non-exchange transactions		9,740	-	-	41,884	-
Provision		59,988	6,423	6,423	(1,879)	6,423
VAT		8,305	-	-	11,187	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>357,366</b>	<b>217,306</b>	<b>217,306</b>	<b>(95,385)</b>	<b>217,306</b>
<b>Non current liabilities</b>						
Financial liabilities		9,029	603	603	(3,604)	603
Provision		42,450	47,386	47,386	-	47,386
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>51,480</b>	<b>47,989</b>	<b>47,989</b>	<b>(3,604)</b>	<b>47,989</b>
<b>TOTAL LIABILITIES</b>		<b>408,846</b>	<b>265,295</b>	<b>265,295</b>	<b>(98,989)</b>	<b>265,295</b>
<b>NET ASSETS</b>	2	<b>3,247,785</b>	<b>3,491,967</b>	<b>3,491,967</b>	<b>219,978</b>	<b>3,491,967</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		3,197,553	3,583,734	3,583,734	219,975	3,583,734
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3,197,553</b>	<b>3,583,734</b>	<b>3,583,734</b>	<b>219,975</b>	<b>3,583,734</b>

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

The municipality closed the month with a favourable cash balance. It must however be noted that the balance reflected on the C-schedule is understated as other bank accounts were not integrated. This is will be corrected in the next reporting period.

### 2.7. Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		63 602	90 509	90 509	6 600	23 078	22 627	451	2%	90 509
Service charges		27 379	82 666	82 666	(35 817)	(49 012)	20 666	(69 678)	-337%	82 666
Other revenue		(357 136)	42 032	42 032	49 798	(256 203)	10 508	(266 711)	-2538%	42 032
Transfers and Subsidies - Operational		604 194	627 463	627 463	-	258 895	156 866	102 029	65%	627 463
Transfers and Subsidies - Capital		222 552	225 068	225 068	-	60 434	56 267	4 167	7%	225 068
Interest		21 892	19 678	19 678	2 027	4 438	4 920	(482)	-10%	19 678
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		158 872	(957 274)	(957 274)	(22 597)	89 233	(239 318)	(328 552)	137%	(957 274)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>741 355</b>	<b>130 142</b>	<b>130 142</b>	<b>11</b>	<b>130 863</b>	<b>32 536</b>	<b>(98 327)</b>	<b>-302%</b>	<b>130 142</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		11 863	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(48 976)	(258 828)	(258 828)	(7 238)	(16 486)	(64 707)	(48 221)	75%	(258 828)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(37 113)</b>	<b>(258 828)</b>	<b>(258 828)</b>	<b>(7 238)</b>	<b>(16 486)</b>	<b>(64 707)</b>	<b>(48 221)</b>	<b>75%</b>	<b>(258 828)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		(13 805)	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(94)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(1)	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(917)	(9 987)	(9 987)	-	-	(2 497)	(2 497)	100%	(9 987)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14 817)</b>	<b>(9 987)</b>	<b>(9 987)</b>	<b>-</b>	<b>-</b>	<b>(2 497)</b>	<b>(2 497)</b>	<b>100%</b>	<b>(9 987)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>689 425</b>	<b>(138 673)</b>	<b>(138 673)</b>	<b>(7 227)</b>	<b>114 377</b>	<b>(34 668)</b>			<b>(138 673)</b>
Cash/cash equivalents at beginning:		43 587	468 275	468 275	121 604	-	468 275			-
Cash/cash equivalents at month/year end:		733 012	329 602	329 602	114 377	114 377	433 606			(138 673)

The cash flow statement must reflect receipts and payments for the reporting month, however due to the discrepancies on other revenue, opening balance and payments to suppliers and employees, the cash and cash equivalent is not credible. It must also be noted that the water billing amount was incorrectly journalised to the receipts vote. The above will be corrected in the next reporting period.

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

## Part 2: Supporting Documents

### Section 3: Performance Indicators

#### 3.1 Supporting Table SC2

**NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September**

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.3%	13.0%	13.0%	16.3%	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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.3%	5.9%	5.9%	-49.2%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	88.8%	121.7%	121.7%	-142.6%	121.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		15.5%	0.3%	0.3%	-50.5%	0.3%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.7%	20.0%	20.0%	25.5%	20.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	32.8%	32.8%	22.0%	32.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	8.6%	8.6%	5.0%	8.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.6%	16.6%	16.6%	8.0%	3.1%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

## Section 4 – Aged Debtors’ Analysis

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

### 4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o 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					
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	68,689	17,248	18,284	17,169	16,898	13,516	103,469	631,850	887,125	782,903	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	27,755	13,733	10,541	7,504	7,498	7,498	165,641	277,632	517,801	465,772	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	842	401	379	268	564	317	2,082	9,081	13,935	12,312	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,647	1,319	1,357	1,219	1,224	1,224	7,696	36,603	53,289	47,966	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	13,643	6,753	8,756	8,629	8,452	8,382	43,072	204,947	302,633	273,481	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	315	364	207	152	150	150	1,123	29,701	32,161	31,275	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>113,891</b>	<b>39,818</b>	<b>39,524</b>	<b>34,940</b>	<b>34,785</b>	<b>31,086</b>	<b>323,084</b>	<b>1,189,614</b>	<b>1,806,942</b>	<b>1,613,709</b>	<b>-</b>	<b>-</b>	
<b>2024/25 - totals only</b>		<b>91014904</b>	<b>40407861</b>	<b>37644291</b>	<b>36137966</b>	<b>34298373</b>	<b>34824345</b>	<b>183076961</b>	<b>#####</b>	<b>1,512,535</b>	<b>1,343,468</b>	<b>0</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	21,435	10,698	8,577	7,532	8,689	7,871	180,988	88,276	334,066	293,356	-	-	
Commercial	2300	55,460	11,992	11,367	8,314	6,984	4,331	27,778	345,298	471,523	392,704	-	-	
Households	2400	36,788	16,937	19,424	18,994	19,013	18,786	113,731	750,563	994,236	921,087	-	-	
Other	2500	209	191	156	101	99	98	587	5,677	7,118	6,562	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>113,891</b>	<b>39,818</b>	<b>39,524</b>	<b>34,940</b>	<b>34,785</b>	<b>31,086</b>	<b>323,084</b>	<b>1,189,614</b>	<b>1,806,942</b>	<b>1,613,709</b>	<b>-</b>	<b>-</b>	

### The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amounts to R1.8 billion. Of the total balance, 89% is older than 90 days, rendering it difficult to collect. It must be noted that the debtors’ book balance has increased by R57.5 million from the R1.74 billion reported in August 2025.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3 as the balance is inclusive of debt impairment. Furthermore, the statement financial Position reflects the net consumer debtors and other debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due prior to debt impairment.

## Section 5 - Aged Creditors Analysis

### 5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	14,827
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	39	-	-	-	-	-	-	-	-	39	1,030
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>15,857</b>

The creditors balance for September 2025 amount to R39 thousand. Total outstanding creditors are payable to trade creditors.

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

## Section 6 - Investment Portfolio Analysis

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

### 6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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														
<b>TOTAL INVESTMENTS AND INTEREST</b>	2													

INVESTMENTS MOSES KOTANE 2025/2026							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/08/2024	CHARGES		CAPITALIZED		30/09/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	930 171,04	0,00	0,00	15 765,93	0,00	945 936,97
2062250801	12 MONTHS CEDED ESCOM	502 452,95		0,00	45 845,73		548 298,68
228810957(004)	CALL - MIG STANDARD BANK	127 083,00	0,00	35 434 000,00	41 803,78	7 010 195,00	25 683 420,35
228810957(003)	CALL WSIG GRANT	4 138 235,83		25 000 000,00	357 174,36	8 189 667,47	21 305 742,72
228810957(001)	CALL FLEET	411 345,49	0,00	0,00	6 919,70	0,00	418 265,19
<b>BALANCE</b>		<b>6 109 288,31</b>		<b>60 434 000,00</b>	<b>467 509,50</b>	<b>15 199 862,47</b>	<b>48 901 663,91</b>

The investment reported as at 30 September 2025 amount to R48.9 million. An additional investment reconciliation has been attached since the municipality's investment information could not be updated on the reporting system. The municipality is currently working on addressing the challenge as per the Road Map and progress will be reported.

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

## Section 7- Allocation and grant receipts and expenditure

### 7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		608,679	626,305	626,305	1,977	258,398	156,576	101,821	65.0%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		600,070	615,410	615,410	-	256,421	153,852	102,569	66.7%	615,410
Expanded Public Works Programme Integrated Grant		1,124	1,895	1,895	338	338	474	(136)	-28.6%	1,895
Local Government Financial Management Grant		2,000	2,000	2,000	205	205	500	(295)	-59.1%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,486	7,000	7,000	1,434	1,434	1,750	(316)	-18.1%	7,000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,604	1,158	1,158	43	43	290	(247)	-85.2%	1,158
Capacity Building and Other Grants		1,604	1,158	1,158	43	43	290	(247)	-85.2%	1,158
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	610,284	627,463	627,463	2,020	258,441	156,866	101,575	64.8%	627,463
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	610,284	627,463	627,463	2,020	258,441	156,866	101,575	64.8%	627,463

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 - R256.4 million
- WSIG – R 25 million
- MIG – R 35.4 million
- EPWP – R 474 thousand
- FMG – R 2 million

Of the total conditional grants received, the municipality has spent a total of R20.9 million or 33% against the received funds.

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### 7.2 Supporting Table SC7 (1)

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

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		550,076	626,305	626,305	37,537	115,258	156,577	(41,319)	-26.4%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		542,424	615,410	615,410	36,618	113,249	153,853	(40,605)	-26.4%	615,410
Expanded Public Works Programme Integrated Grant		1,403	1,895	1,895	238	381	474	(92)	-19.5%	1,895
Local Government Financial Management Grant		1,165	2,000	2,000	84	205	500	(295)	-59.1%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,085	7,000	7,000	597	1,423	1,750	(327)	-18.7%	7,000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>550,076</b>	<b>626,305</b>	<b>626,305</b>	<b>37,537</b>	<b>115,258</b>	<b>156,577</b>	<b>(41,319)</b>	<b>-26.4%</b>	<b>626,305</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		47,963	225,068	225,068	7,238	16,486	56,267	(39,781)	-70.7%	225,068
Municipal Infrastructure Grant		47,963	175,068	175,068	3,143	9,173	43,767	(34,594)	-79.0%	175,068
Water Services Infrastructure Grant		0	50,000	50,000	4,095	7,314	12,500	(5,186)	-41.5%	50,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>47,963</b>	<b>225,068</b>	<b>225,068</b>	<b>7,238</b>	<b>16,486</b>	<b>56,267</b>	<b>(39,781)</b>	<b>-70.7%</b>	<b>225,068</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>598,039</b>	<b>851,373</b>	<b>851,373</b>	<b>44,775</b>	<b>131,744</b>	<b>212,844</b>	<b>(81,100)</b>	<b>-38.1%</b>	<b>851,373</b>

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**7.3 Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-**

The municipality has applied for roll over for MIG and WSIG projects and will be incorporated in the main adjustment budget period upon approval by National Treasury.

**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 - M03 September										
Employee and Council Ref	2024/25 Audited Outcome	Budget Year 2025/26								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	A	B	C						D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages	23,040	23,864	23,864	1,822	5,475	5,966	(491)	-8%	23,864	
Pension and UIF Contributions	3,209	3,322	3,322	(6)	(18)	831	(849)	-102%	3,322	
Medical Aid Contributions	289	314	314	(3)	(10)	78	(88)	-113%	314	
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-	
Cellphone Allowance	3,173	3,204	3,204	263	778	801	(23)	-3%	3,204	
Housing Allowances	-	-	-	-	-	-	-	-	-	
Other benefits and allowances	959	1,625	1,625	71	214	406	(192)	-47%	1,625	
<b>Sub Total - Councillors</b>	<b>30,671</b>	<b>32,329</b>	<b>32,329</b>	<b>2,147</b>	<b>6,438</b>	<b>8,082</b>	<b>(1,644)</b>	<b>-20%</b>	<b>32,329</b>	
% increase	4	5.4%	5.4%						5.4%	
<b>Senior Manager</b>										
Basic Salaries and Wages	2,958	9,950	9,950	175	525	2,487	(1,962)	-79%	9,950	
Pension and UIF Contributions	617	1,774	1,774	7	21	444	(423)	-95%	1,774	
Medical Aid Contributions	-	165	165	-	-	41	(41)	-100%	165	
Overtime	-	-	-	-	-	-	-	-	-	
Performance Bonus	238	281	281	-	-	70	(70)	-100%	281	
Motor Vehicle Allowance	541	541	541	45	135	135	(0)	0%	541	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	-	-	-	-	-	-	-	-	-	
Other benefits and allowances	0	1	1	-	-	0	(0)	-100%	1	
<b>Sub Total - Senior Managers</b>	<b>4,354</b>	<b>12,711</b>	<b>12,711</b>	<b>227</b>	<b>682</b>	<b>3,178</b>	<b>(2,496)</b>	<b>-79%</b>	<b>12,711</b>	
% increase	4	191.9%	191.9%						191.9%	
<b>Other Municipal Staff</b>										
Basic Salaries and Wages	213,589	245,997	245,997	19,455	58,524	61,499	(2,975)	-5%	245,997	
Pension and UIF Contributions	39,416	47,739	47,739	3,847	11,553	11,935	(381)	-3%	47,739	
Medical Aid Contributions	17,688	21,559	21,559	1,556	4,627	5,390	(762)	-14%	21,559	
Overtime	18,552	18,420	18,420	1,962	5,599	4,605	994	22%	18,420	
Performance Bonus	14,977	18,204	18,204	1,161	4,332	4,551	(219)	-5%	18,204	
Motor Vehicle Allowance	770	1,193	1,193	68	203	298	(96)	-32%	1,193	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	853	901	901	79	237	225	12	5%	901	
Other benefits and allowances	3,982	5,123	5,123	362	1,004	1,281	(277)	-22%	5,123	
Payments in lieu of leave	4,035	-	-	-	-	-	-	-	-	
Long service awards	1,079	-	-	-	-	-	-	-	-	
Acting and post related allowances	1,542	1,255	1,255	70	240	314	(74)	-23%	1,255	
In kind benefits	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Other Municipal Staff</b>	<b>316,482</b>	<b>360,391</b>	<b>360,391</b>	<b>28,561</b>	<b>86,320</b>	<b>90,098</b>	<b>(3,778)</b>	<b>-4%</b>	<b>360,391</b>	
% increase	4	13.9%	13.9%						13.9%	
<b>Total Parent Municipality</b>	<b>351,507</b>	<b>405,431</b>	<b>405,431</b>	<b>30,935</b>	<b>93,440</b>	<b>101,358</b>	<b>(7,918)</b>	<b>-8%</b>	<b>405,431</b>	
		15.3%	15.3%						15.3%	
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
<b>Sub Total - Other Staff of Entities</b>	-	-	-	-	-	-	-	-	-	
% increase	4									
<b>Total Municipal Entities</b>	-	-	-	-	-	-	-	-	-	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>351,507</b>	<b>405,431</b>	<b>405,431</b>	<b>30,935</b>	<b>93,440</b>	<b>101,358</b>	<b>(7,918)</b>	<b>-8%</b>	<b>405,431</b>	
% increase	4	15.3%	15.3%						15.3%	
<b>TOTAL MANAGERS AND STAFF</b>	<b>320,836</b>	<b>373,102</b>	<b>373,102</b>	<b>28,788</b>	<b>87,002</b>	<b>93,276</b>	<b>(6,274)</b>	<b>-7%</b>	<b>373,102</b>	

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

Expenditure and budgeted expenditure on -

(a) Councillor allowances

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

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

## Section 9: Actual & Revised Targets for Cash Receipts

### 9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Cash Receipts By Source</b>																
Property rates		1,562	14,915	-	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	13,692	90,509	94,801	99,027
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue		(7,640)	(6,003)	-	6,326	6,326	6,326	6,326	6,326	6,326	6,326	6,326	38,949	75,918	81,205	82,705
Service charges - Waste Water Management		206	140	-	164	164	164	164	164	164	164	164	309	1,968	2,101	2,131
Service charges - Waste Management		47	54	-	398	398	398	398	398	398	398	398	1,492	4,780	4,984	5,105
Rental of facilities and equipment		3	4	-	8	8	8	8	8	8	8	8	27	101	103	103
Interest earned - external investments		206	1,030	-	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	3,129	13,097	13,482	13,921
Interest earned - outstanding debtors		345	829	-	548	548	548	548	548	548	548	548	1,019	6,582	11,899	14,496
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		29	14	-	30	30	30	30	30	30	30	30	78	361	377	386
Licences and permits		29	49	-	277	277	277	277	277	277	277	277	1,031	3,328	3,476	3,628
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		256,421	2,474	-	52,289	52,289	52,289	52,289	52,289	52,289	52,289	52,289	(49,741)	627,463	641,339	671,243
Other revenue		(328,326)	22,198	-	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	318,876	38,242	41,234	43,237
<b>Cash Receipts by Source</b>		<b>(77,117)</b>	<b>35,705</b>	<b>-</b>	<b>71,862</b>	<b>71,862</b>	<b>71,862</b>	<b>71,862</b>	<b>71,862</b>	<b>71,862</b>	<b>71,862</b>	<b>71,862</b>	<b>328,862</b>	<b>862,348</b>	<b>894,994</b>	<b>935,982</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		60,434	-	-	18,756	18,756	18,756	18,756	18,756	18,756	18,756	18,756	14,589	225,068	243,443	255,796
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparmt Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	-	14,820	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	(3,192)	34,886	37,734	39,648
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>(16,683)</b>	<b>35,705</b>	<b>14,820</b>	<b>93,525</b>	<b>93,525</b>	<b>93,525</b>	<b>93,525</b>	<b>93,525</b>	<b>93,525</b>	<b>93,525</b>	<b>93,525</b>	<b>340,259</b>	<b>1,122,302</b>	<b>1,176,170</b>	<b>1,231,427</b>
<b>Cash Payments by Type</b>																
Employee related costs		335	100	-	31,092	31,092	31,092	31,092	31,092	31,092	31,092	31,092	123,932	373,102	390,640	411,851
Remuneration of councillors		(107)	36	-	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	10,847	32,329	33,633	34,925
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		1,582	453	-	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	13,505	46,620	48,252	49,458
Acquisitions - water & other inventory		51,569	-	-	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763	3,462	165,153	181,669	205,285
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(216,109)	49,256	-	28,339	28,339	28,339	28,339	28,339	28,339	28,339	28,339	280,210	340,070	337,017	343,490
<b>Cash Payments by Type</b>		<b>(162,711)</b>	<b>49,846</b>	<b>-</b>	<b>79,773</b>	<b>79,773</b>	<b>79,773</b>	<b>79,773</b>	<b>79,773</b>	<b>79,773</b>	<b>79,773</b>	<b>79,773</b>	<b>431,956</b>	<b>957,274</b>	<b>991,210</b>	<b>1,045,000</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	9,248	-	21,569	21,569	21,569	21,569	21,569	21,569	21,569	21,569	77,028	258,828	279,959	294,165
Repayment of borrowing		-	-	-	832	832	832	832	832	832	832	832	3,329	9,987	1,109	603
Other Cash Flows/Payments		-	1,035	-	-	-	-	-	-	-	-	-	(1,035)	-	-	-
<b>Total Cash Payments by Type</b>		<b>(162,711)</b>	<b>60,129</b>	<b>-</b>	<b>102,174</b>	<b>102,174</b>	<b>102,174</b>	<b>102,174</b>	<b>102,174</b>	<b>102,174</b>	<b>102,174</b>	<b>102,174</b>	<b>511,279</b>	<b>1,226,089</b>	<b>1,272,279</b>	<b>1,338,768</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>146,028</b>	<b>(24,424)</b>	<b>14,820</b>	<b>(8,649)</b>	<b>(8,649)</b>	<b>(8,649)</b>	<b>(8,649)</b>	<b>(8,649)</b>	<b>(8,649)</b>	<b>(8,649)</b>	<b>(8,649)</b>	<b>(171,020)</b>	<b>(103,787)</b>	<b>(96,109)</b>	<b>(108,341)</b>
Cash/cash equivalents at the month/year beginning:		-	146,028	121,604	136,424	127,775	119,126	110,477	101,826	93,180	84,531	75,882	67,233	-	(103,787)	(199,896)
Cash/cash equivalents at the month/year end:		146,028	121,604	136,424	127,775	119,126	110,477	101,826	93,180	84,531	75,882	67,233	(103,787)	(103,787)	(199,896)	(308,237)

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## 9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M03 September				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue</b>			
	Transfers and subsidies	65%	Receipt of Equitable share first tranche	Budget will be corrected during adjustment budget phase to align with the payment schedule.
	Interest on current assets	-20%	Reduced Bank balances - inflation linked	Performance will be assessed throughout the first 6 months as the item is inflation linked
	Fines	100%		
2	<b>Expenditure By Type</b>			
	Inventory Consumed	-105%	Misallocation of jnl to inventory consumed vote number. Invoices for Magalies are still being verified by the user Department prior capturing on the system.	A JNL will be processed in next open period to correct the misallocation.
	Debt Impairment	100%	No impairment was calculated for the reporting period.	A journal will be processed in the current open period.
	Irrecoverable debt	100%	No budget was allocated for the item.	Budget will be allocated during adjustment period budget to avoid unauthorised expenditure.
3				
4	<b>Financial Position</b>			
	Cash		Not all the bank accounts balances are included on C6.	mapping will be checked to identify the discrepancy.
5	<b>Cash Flow</b>			
	Water Service Charge	-337%	Incorrect processing of VAT billing	Problem is being identified, mallocation will be rectified in the current open period.
	Payment to suppliers and employees	137%	Incorrect use of vote numbers	All payments will be linked to the current liabilities as required by mSCOA.
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

## Section 10: Capital Programme Performance

### 10. Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2024/25				Budget Year 2025/26				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	8,901	18,756	18,756	-	-	18,756	18,756	100.0%	0%
August	5,461	18,756	18,756	9,248	9,248	37,511	28,263	75.3%	4%
September	23,087	18,756	18,756	7,238	7,238	56,267	49,029	87.1%	3%
October	24,189	18,756	18,756	-	-	75,023	75,023	100.0%	0%
November	17,738	18,756	18,756	-	-	93,778	93,778	100.0%	0%
December	7,794	18,756	18,756	-	-	112,534	112,534	100.0%	0%
January	6,308	18,756	18,756	-	-	131,290	131,290	100.0%	0%
February	8,768	18,756	18,756	-	-	150,045	150,045	100.0%	0%
March	8,559	18,756	18,756	-	-	168,801	168,801	100.0%	0%
April	11,637	18,756	18,756	-	-	187,557	187,557	100.0%	-
May	8,783	18,756	18,756	-	-	206,312	206,312	100.0%	-
June	50,879	18,756	18,756	-	-	225,068	225,068	100.0%	-
<b>Total Capital expenditure</b>	<b>182,102</b>	<b>225,068</b>	<b>225,068</b>	<b>16,486</b>					

### 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

**QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th  
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**10.2.1 Supporting Table SC13a**

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		44,699	84,100	84,100	522	4,069	21,025	16,956	80.6%	84,100
Roads Infrastructure		-	1,500	1,500	-	-	375	375	100.0%	1,500
Roads		-	1,500	1,500	-	-	375	375	100.0%	1,500
Electrical Infrastructure		-	7,000	7,000	-	328	1,750	1,422	81.3%	7,000
LV Networks		-	7,000	7,000	-	328	1,750	1,422	81.3%	7,000
Capital Spares								-		
Water Supply Infrastructure		42,171	63,600	63,600	522	2,460	15,900	13,440	84.5%	63,600
Water Treatment Works		23,598	-	-	-	-	-	-		-
Bulk Mains		-	9,000	9,000	192	2,130	2,250	120	5.4%	9,000
Distribution		18,573	39,600	39,600	330	330	9,900	9,570	96.7%	39,600
Distribution Points		-	15,000	15,000	-	-	3,750	3,750	100.0%	15,000
Sanitation Infrastructure		-	10,000	10,000	-	1,281	2,500	1,219	48.7%	10,000
Waste Water Treatment Works		-	10,000	10,000	-	1,281	2,500	1,219	48.7%	10,000
Solid Waste Infrastructure		2,527	2,000	2,000	-	-	500	500	100.0%	2,000
Landfill Sites		2,527	2,000	2,000	-	-	500	500	100.0%	2,000
<b>Furniture and Office Equipment</b>		678	-	-	-	-	-	-		-
Furniture and Office Equipment		678	-	-	-	-	-	-		-
<b>Transport Assets</b>		336	-	-	-	-	-	-		-
Transport Assets		336	-	-	-	-	-	-		-
Zoological plants and animals								-		
<b>Total Capital Expenditure</b>	1	45,712	84,100	84,100	522	4,069	21,025	16,956	80.6%	84,100

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### 10.2.2 Supporting Table SC13b

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	15,000	15,000	-	-	3,750	3,750	100.0%	15,000
Roads Infrastructure		-	15,000	15,000	-	-	3,750	3,750	100.0%	15,000
Roads		-	15,000	15,000	-	-	3,750	3,750	100.0%	15,000
<b>Community Assets</b>		-	4,468	4,468	-	-	1,117	1,117	100.0%	4,468
Community Facilities		-	4,468	4,468	-	-	1,117	1,117	100.0%	4,468
Cemeteries/Crematoria		-	4,468	4,468	-	-	1,117	1,117	100.0%	4,468
Police Laboratories		-			-	-				
Training Centres		-	2,000	2,000	-	-	500	500	100.0%	2,000
<b>Transport Assets</b>		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Capital E</b>	1	-	21,468	21,468	-	-	5,367	5,367	100.0%	21,468

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### 10.2.3 Supporting Table SC13c

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		48,930	65,374	65,374	8,269	17,286	16,343	(943)	-5.8%	65,374
Roads Infrastructure		394	3,300	3,300	-	-	825	825	100.0%	3,300
Roads		394	3,000	3,000	-	-	750	750	100.0%	3,000
Road Structures										
Road Furniture		-	300	300	-	-	75	75	100.0%	300
Electrical Infrastructure		375	100	100	-	-	25	25	100.0%	100
LV Networks		375	100	100	-	-	25	25	100.0%	100
Capital Spares										
Water Supply Infrastructure		29,963	36,500	36,500	7,194	15,136	9,125	(6,011)	-65.9%	36,500
Reservoirs		-	6,500	6,500	-	-	1,625	1,625	100.0%	6,500
Pump Stations										
Water Treatment Works		29,963	30,000	30,000	7,194	15,136	7,500	(7,636)	-101.8%	30,000
Sanitation Infrastructure		5,029	2,000	2,000	-	-	500	500	100.0%	2,000
Waste Water Treatment Works		5,029	2,000	2,000	-	-	500	500	100.0%	2,000
Solid Waste Infrastructure		13,169	23,474	23,474	1,075	2,150	5,868	3,719	63.4%	23,474
Landfill Sites		13,169	23,474	23,474	1,075	2,150	5,868	3,719	63.4%	23,474
<b>Community Assets</b>		30	350	350	-	-	88	88	100.0%	350
Community Facilities		-	100	100	-	-	25	25	100.0%	100
Libraries										
Cemeteries/Crematoria		-	100	100	-	-	25	25	100.0%	100
Capital Spares										
Sport and Recreation Facilities		30	250	250	-	-	63	63	100.0%	250
Indoor Facilities										
Outdoor Facilities		30	250	250	-	-	63	63	100.0%	250
<b>Other assets</b>		6,468	8,600	8,600	483	1,557	2,150	593	27.6%	8,600
Operational Buildings		6,468	8,600	8,600	483	1,557	2,150	593	27.6%	8,600
Municipal Offices		6,468	8,600	8,600	483	1,557	2,150	593	27.6%	8,600
Pay/Enquiry Points										
<b>Intangible Assets</b>		7,125	9,000	9,000	-	-	2,250	2,250	100.0%	9,000
Servitudes										
Licences and Rights		7,125	9,000	9,000	-	-	2,250	2,250	100.0%	9,000
Computer Software and Applications		7,125	9,000	9,000	-	-	2,250	2,250	100.0%	9,000
<b>Computer Equipment</b>		34	50	50	-	2	13	10	82.5%	50
Computer Equipment		34	50	50	-	2	13	10	82.5%	50
<b>Machinery and Equipment</b>		-	100	100	-	-	25	25	100.0%	100
Machinery and Equipment		-	100	100	-	-	25	25	100.0%	100
<b>Transport Assets</b>		3,775	14,750	14,750	522	900	3,688	2,788	75.6%	14,750
Transport Assets		3,775	14,750	14,750	522	900	3,688	2,788	75.6%	14,750
<b>Total Repairs and Maintenance</b>	1	66,362	98,224	98,224	9,275	19,745	24,556	4,811	19.6%	98,224

# QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

## 10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		104,019	141,156	141,156	24,970	24,970	35,289	10,319	29.2%	141,156
Roads Infrastructure		34,881	53,345	53,345	6,702	6,702	13,336	6,635	49.7%	53,345
Roads		34,881	53,345	53,345	6,702	6,702	13,336	6,635	49.7%	53,345
Storm water Infrastructure		5,019	5,927	5,927	1,270	1,270	1,482	212	14.3%	5,927
Drainage Collection		5,019	5,927	5,927	1,270	1,270	1,482	212	14.3%	5,927
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		3,724	4,251	4,251	935	935	1,063	127	12.0%	4,251
Power Plants		3,724	4,251	4,251	935	935	1,063	127	12.0%	4,251
Water Supply Infrastructure		57,599	74,316	74,316	15,303	15,303	18,579	3,276	17.6%	74,316
Dams and Weirs		6	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		57,593	74,316	74,316	15,303	15,303	18,579	3,276	17.6%	74,316
Sanitation Infrastructure		2,134	2,542	2,542	536	536	636	99	15.6%	2,542
Waste Water Treatment Works		2,134	2,542	2,542	536	536	636	99	15.6%	2,542
Solid Waste Infrastructure		662	776	776	223	223	194	(29)	-15.2%	776
Landfill Sites		662	776	776	223	223	194	(29)	-15.2%	776
<b>Community Assets</b>		16,647	24,672	24,672	4,151	4,151	6,168	2,017	32.7%	24,672
Community Facilities		16,647	24,672	24,672	4,151	4,151	6,168	2,017	32.7%	24,672
Halls		14,681	20,772	20,772	3,659	3,659	5,193	1,534	29.5%	20,772
Centres		1,966	3,899	3,899	492	492	975	483	49.6%	3,899
Crèches		-	-	-	-	-	-	-		-
<b>Other assets</b>		6,190	8,288	8,288	1,553	1,553	2,072	519	25.0%	8,288
Operational Buildings		6,190	8,288	8,288	1,553	1,553	2,072	519	25.0%	8,288
Municipal Offices		6,190	8,288	8,288	1,553	1,553	2,072	519	25.0%	8,288
<b>Intangible Assets</b>		2,244	2,856	2,856	-	-	714	714	100.0%	2,856
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		2,244	2,856	2,856	-	-	714	714	100.0%	2,856
Computer Software and Applications		2,244	2,856	2,856	-	-	714	714	100.0%	2,856
<b>Furniture and Office Equipment</b>		2,295	3,071	3,071	248	248	768	520	67.7%	3,071
Furniture and Office Equipment		2,295	3,071	3,071	248	248	768	520	67.7%	3,071
<b>Machinery and Equipment</b>		219	305	305	17	17	76	59	77.8%	305
Machinery and Equipment		219	305	305	17	17	76	59	77.8%	305
<b>Transport Assets</b>		4,157	6,212	6,212	567	567	1,553	986	63.5%	6,212
Transport Assets		4,157	6,212	6,212	567	567	1,553	986	63.5%	6,212
<b>Total Depreciated</b>	1	135,771	186,561	186,561	31,506	31,506	46,640	15,134	32.4%	186,561

## QUARTERLY BUDGET STATEMENT FOR THE QUARTER ENDING 30th SEPTEMBER 2025 - MOSES KOTANE LOCAL MUNICIPALITY

### 10.2.5 Supporting Table SC13e

NW375 Moses Kotane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3,264	105,500	105,500	6,716	12,417	26,375	13,958	52.9%	105,500
Roads Infrastructure		3,264	68,500	68,500	2,022	6,578	17,125	10,547	61.6%	68,500
Roads		3,264	68,500	68,500	2,022	6,578	17,125	10,547	61.6%	68,500
Water Supply Infrastructure		-	20,000	20,000	1,122	2,266	5,000	2,734	54.7%	20,000
Bulk Mains		-	20,000	20,000	1,122	2,266	5,000	2,734	54.7%	20,000
Sanitation Infrastructure		-	17,000	17,000	3,572	3,572	4,250	678	15.9%	17,000
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	17,000	17,000	3,572	3,572	4,250	678	15.9%	17,000
<b>Community Assets</b>		-	14,000	14,000	-	-	3,500	3,500	100.0%	14,000
Community Facilities		-	14,000	14,000	-	-	3,500	3,500	100.0%	14,000
Cemeteries/Crematoria		-	14,000	14,000	-	-	3,500	3,500	100.0%	14,000
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	1	3,264	119,500	119,500	6,716	12,417	29,875	17,458	58.4%	119,500