

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

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Section 1: Budget Statement

1.1 Mayors Report

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

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

ACTUAL vs ORIGINAL BUDGET as at 31 AUGUST 2025				
(R'000)	2025/2026 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,136,908	330,075	806,834	29%
TOTAL EXPENDITURE	1,453,744	110,917	1,342,827	8%
CAPITAL EXPENDITURE	225,068	10,681	214,387	5%

Operating revenue generated for the reporting period amount to R330 million which translate to 29% against the budgeted amount. Operating expenditure for the same period amount to R110.9 million or 8% of the appropriated budget.

1.5 Capital Expenditure

A total of R225 million have been allocated to acquisition of assets for 2025-26 financial year. Capital Expenditure for the reporting period amounts to R10.6 million which translates to 5%.

1.6 Material variances from SDBIP

Over performance on the revenue can be attributed to the receipt of equitable share first tranche that is paid according to National Treasury's payment schedule. Under performance on the operating expenditure occurred as a result of lack of reporting for debt impairment and depreciation.

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1.7 Remedial corrective steps

Capital spending will be accelerated to ensure that the allocated funds are fully spent at the end of the year.

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Section 2 - In-year monthly budget statement tables

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

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

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

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

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

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2.1 Table C1: Monthly Budget Statements Summary

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

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M02 August

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
R thousands									
Financial Performance									
Property rates	165,035	174,056	174,056	14,427	28,877	29,009	(132)	-0%	174,056
Service charges	211,134	217,477	217,477	14,838	29,303	36,246	(6,943)	-19%	217,477
Investment revenue	13,235	13,097	13,097	1,030	1,236	2,183	(947)	-43%	13,097
Transfers and subsidies - Operational	610,284	627,463	627,463	-	256,421	104,577	151,844	0	627,463
Other own revenue	116,770	104,816	104,816	7,035	14,237	17,469	(3,232)	-19%	104,816
Total Revenue (excluding capital transfers and contributions)	1,116,457	1,136,908	1,136,908	37,329	330,075	189,485	140,590	74%	1,136,908
Employee costs	320,836	373,102	373,102	28,290	58,214	62,184	(3,970)	-6%	373,102
Remuneration of Councillors	30,671	32,329	32,329	2,162	4,292	5,388	(1,097)	-20%	32,329
Depreciation and amortisation	135,771	186,561	186,561	-	-	31,094	(31,094)	-100%	186,561
Interest	4,616	2,597	2,597	77	168	433	(264)	-61%	2,597
Inventory consumed and bulk purchases	194,197	235,773	235,773	1,351	4,967	39,296	(34,329)	-87%	235,773
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	608,700	623,382	623,382	31,963	43,276	103,897	(60,621)	-58%	623,382
Total Expenditure	1,294,791	1,453,744	1,453,744	63,844	110,917	242,291	(131,374)	-54%	1,453,744
Surplus/(Deficit)	(178,334)	(316,836)	(316,836)	(26,515)	219,158	(52,807)	271,964	-515%	(316,836)
Transfers and subsidies - capital (monetary)	215,615	225,068	225,068	-	-	37,511	##	-100%	225,068
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	-1533%	(91,768)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	-1533%	(91,768)
Capital expenditure & funds sources									
Capital expenditure	48,976	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Capital transfers recognised	47,963	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,014	-	-	-	-	-	-	-	-
Total sources of capital funds	48,976	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Financial position									
Total current assets	317,493	264,535	264,535	-	443,049	-	-	-	264,535
Total non current assets	3,339,137	3,492,726	3,492,726	-	3,348,385	-	-	-	3,492,726
Total current liabilities	357,366	217,306	217,306	-	275,402	-	-	-	217,306
Total non current liabilities	51,480	47,989	47,989	-	50,292	-	-	-	47,989
Community wealth/Equity	3,197,553	3,583,734	3,583,734	-	3,466,942	-	-	-	3,583,734
Cash flows									
Net cash from (used) operating	750,528	130,142	130,142	(15,175)	130,852	21,690	(109,162)	-503%	130,142
Net cash from (used) investing	(181,650)	(258,828)	(258,828)	(9,248)	(9,248)	(43,138)	(33,890)	79%	(258,828)
Net cash from (used) financing	(14,792)	(9,987)	(9,987)	-	-	(1,665)	(1,665)	100%	(9,987)
Cash/cash equivalents at the month/year end	597,672	329,602	329,602	177,169	177,169	445,162	267,993	60%	(83,108)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - M02 August

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									
Revenue - Functional										
Governance and administration		613,938	629,847	629,847	22,412	206,112	104,974	101,138	96%	629,847
Executive and council		23,620	24,888	24,888	-	22,993	4,148	18,845	454%	24,888
Finance and administration		590,318	604,959	604,959	22,412	183,119	100,826	82,293	82%	604,959
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17,416	24,435	24,435	57	91	4,073	(3,982)	-98%	24,435
Community and social services		12,978	1,208	1,208	5	9	201	(192)	-95%	1,208
Sport and recreation		24	18,000	18,000	3	3	3,000	(2,997)	-100%	18,000
Public safety		4,413	5,227	5,227	49	78	871	(793)	-91%	5,227
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		67,668	92,312	92,312	22	24	15,385	(15,361)	-100%	92,312
Planning and development		5,684	7,312	7,312	22	24	1,219	(1,194)	-98%	7,312
Road transport		61,984	85,000	85,000	-	-	14,167	(14,167)	-100%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		633,051	615,382	615,382	14,838	123,847	102,564	21,283	21%	615,382
Energy sources		6,563	7,000	7,000	-	-	1,167	(1,167)	-100%	7,000
Water management		490,202	468,370	468,370	13,254	26,155	78,062	(51,907)	-66%	468,370
Waste water management		30,492	31,358	31,358	409	799	5,226	(4,427)	-85%	31,358
Waste management		105,794	108,653	108,653	1,175	96,893	18,109	78,784	435%	108,653
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,332,072	1,361,976	1,361,976	37,329	330,075	226,996	103,079	45%	1,361,976
Expenditure - Functional										
Governance and administration		420,504	441,308	441,308	31,739	52,786	73,552	(20,765)	-28%	441,308
Executive and council		109,096	103,912	103,912	12,112	18,196	17,319	877	5%	103,912
Finance and administration		305,066	331,088	331,088	18,759	33,202	55,182	(21,980)	-40%	331,088
Internal audit		6,342	6,308	6,308	869	1,389	1,051	338	32%	6,308
Community and public safety		139,239	148,457	148,457	9,227	16,974	24,743	(7,769)	-31%	148,457
Community and social services		43,450	40,717	40,717	2,523	4,036	6,786	(2,750)	-41%	40,717
Sport and recreation		47,605	56,966	56,966	2,579	5,099	9,494	(4,396)	-46%	56,966
Public safety		48,184	50,773	50,773	4,124	7,839	8,462	(623)	-7%	50,773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		65,683	129,969	129,969	2,430	4,953	21,662	(16,708)	-77%	129,969
Planning and development		24,141	55,208	55,208	1,833	3,811	9,201	(5,391)	-59%	55,208
Road transport		41,542	74,760	74,760	597	1,142	12,460	(11,318)	-91%	74,760
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		666,176	730,495	730,495	20,177	35,628	121,749	(86,121)	-71%	730,495
Energy sources		51,358	63,956	63,956	3,106	7,319	10,659	(3,340)	-31%	63,956
Water management		518,638	553,818	553,818	13,160	20,068	92,303	(72,234)	-78%	553,818
Waste water management		38,748	54,288	54,288	1,107	2,392	9,048	(6,656)	-74%	54,288
Waste management		57,432	58,433	58,433	2,805	5,848	9,739	(3,891)	-40%	58,433
Other		3,190	3,516	3,516	271	575	586	(11)	-2%	3,516
Total Expenditure - Functional	3	1,294,791	1,453,744	1,453,744	63,844	110,917	242,291	(131,374)	-54%	1,453,744
Surplus/ (Deficit) for the year		37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	-15.32851	(91,768)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	23,620	24,888	24,888	-	22,993	4,148	18,845	454.3%	24,888
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		589,701	604,309	604,309	22,412	183,076	100,718	82,357	81.8%	604,309
Vote 04 - Corporate Services		617	650	650	-	44	108	(65)	-59.7%	650
Vote 05 - Community Services		123,210	133,089	133,089	1,232	96,984	22,181	74,803	337.2%	133,089
Vote 06 - Planning & Development		198	312	312	22	24	52	(28)	-53.1%	312
Vote 07 - Infrastructure & Technical Services		594,726	598,728	598,728	13,663	26,954	99,788	(72,834)	-73.0%	598,728
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,332,072	1,361,976	1,361,976	37,329	330,075	226,996	103,079	45.4%	1,361,976
Expenditure by Vote										
Vote 01 - Municipal Council	1	92,178	85,651	85,651	11,478	16,933	14,275	2,658	18.6%	85,651
Vote 02 - Office Of The Accounting Officer		28,947	30,688	30,688	2,001	3,706	5,115	(1,409)	-27.5%	30,688
Vote 03 - Budget And Treasury Office		185,057	202,483	202,483	10,081	16,030	33,747	(17,717)	-52.5%	202,483
Vote 04 - Corporate Services		101,748	111,629	111,629	7,507	15,271	18,605	(3,333)	-17.9%	111,629
Vote 05 - Community Services		205,587	215,407	215,407	12,278	22,855	35,901	(13,046)	-36.3%	215,407
Vote 06 - Planning & Development		22,492	48,360	48,360	1,862	3,901	8,060	(4,160)	-51.6%	48,360
Vote 07 - Infrastructure & Technical Services		658,782	759,526	759,526	18,637	32,221	126,588	(94,367)	-74.5%	759,526
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,294,791	1,453,744	1,453,744	63,844	110,917	242,291	(131,374)	-54.2%	1,453,744
Surplus/ (Deficit) for the year	2	37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	-1532.9%	(91,768)

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

2.5 Table C4: Financial Performance (Revenue & Expenditure)

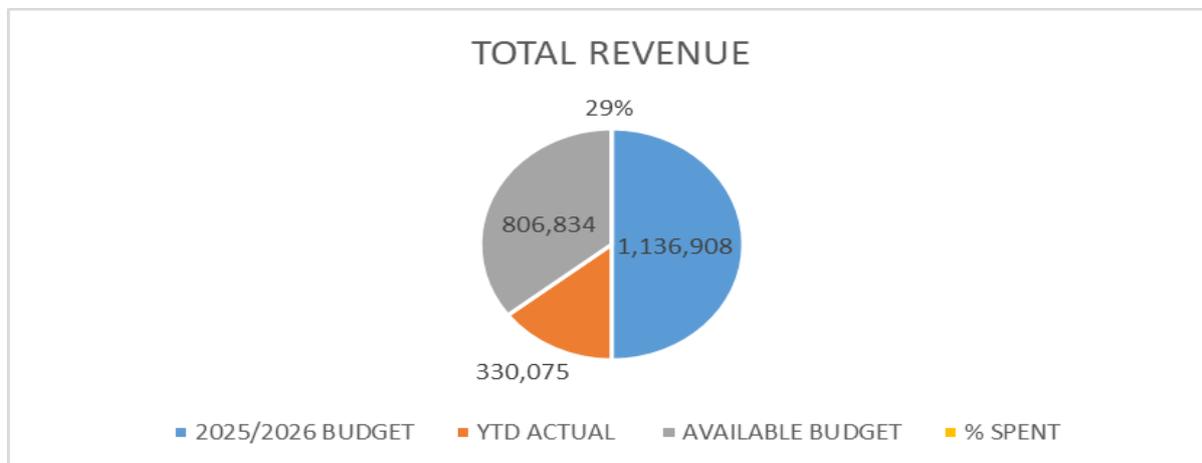
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		192,964	198,188	198,188	13,254	26,155	33,031	(6,877)	-21%	198,188
Service charges - Waste Water Management		4,879	5,180	5,180	409	799	863	(64)	-7%	5,180
Service charges - Waste management		13,292	14,109	14,109	1,175	2,349	2,352	(3)	0%	14,109
Sale of Goods and Rendering of Services		722	1,418	1,418	158	167	236	(69)	-29%	1,418
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		59,933	60,358	60,358	3,242	6,462	10,060	(3,598)	-36%	60,358
Interest from Current and Non Current Assets		13,235	13,097	13,097	1,030	1,236	2,183	(947)	-43%	13,097
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		25	101	101	4	7	17	(10)	-58%	101
Licence and permits		2,588	3,328	3,328	49	78	555	(476)	-86%	3,328
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3,193	2,014	2,014	50	430	336	94	28%	2,014
Non-Exchange Revenue										
Property rates		165,035	174,056	174,056	14,427	28,877	29,009	(132)	0%	174,056
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,826	1,899	1,899	-	-	316	(316)	-100%	1,899
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		610,284	627,463	627,463	-	256,421	104,577	151,844	145%	627,463
Interest		36,388	35,698	35,698	3,531	7,093	5,950	1,143	19%	35,698
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		11,863	-	-	-	-	-	-	-	-
Other Gains		232	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1,116,457	1,136,908	1,136,908	37,329	330,075	189,485	140,590	74%	1,136,908
Expenditure By Type										
Employee related costs		320,836	373,102	373,102	28,290	58,214	62,184	(3,970)	-6%	373,102
Remuneration of councillors		30,671	32,329	32,329	2,162	4,292	5,388	(1,097)	-20%	32,329
Bulk purchases - electricity		36,173	46,620	46,620	1,600	5,373	7,770	(2,397)	-31%	46,620
Inventory consumed		158,024	189,153	189,153	(249)	(406)	31,526	(31,932)	-101%	189,153
Debt impairment		314,542	309,909	309,909	-	-	51,652	(51,652)	-100%	309,909
Depreciation and amortisation		135,771	186,561	186,561	-	-	31,094	(31,094)	-100%	186,561
Interest		4,616	2,597	2,597	77	168	433	(264)	-61%	2,597
Contracted services		165,960	204,518	204,518	21,331	28,090	34,086	(5,996)	-18%	204,518
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1,641	-	-	186	1,062	-	1,062	#DIV/0!	-
Operational costs		112,564	108,955	108,955	10,447	14,124	18,159	(4,036)	-22%	108,955
Losses on Disposal of Assets		13,469	-	-	-	-	-	-	-	-
Other Losses		525	-	-	-	-	-	-	-	-
Total Expenditure		1,294,791	1,453,744	1,453,744	63,844	110,917	242,291	(131,374)	-54%	1,453,744
Surplus/(Deficit)		(178,334)	(316,836)	(316,836)	(26,515)	219,158	(52,807)	271,964	(0)	(316,836)
Transfers and subsidies - capital (monetary allocations)		215,615	225,068	225,068	-	-	37,511	(37,511)	(0)	225,068
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	(0)	(91,768)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	(0)	(91,768)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	(0)	(91,768)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		37,281	(91,768)	(91,768)	(26,515)	219,158	(15,295)	234,453	(0)	(91,768)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

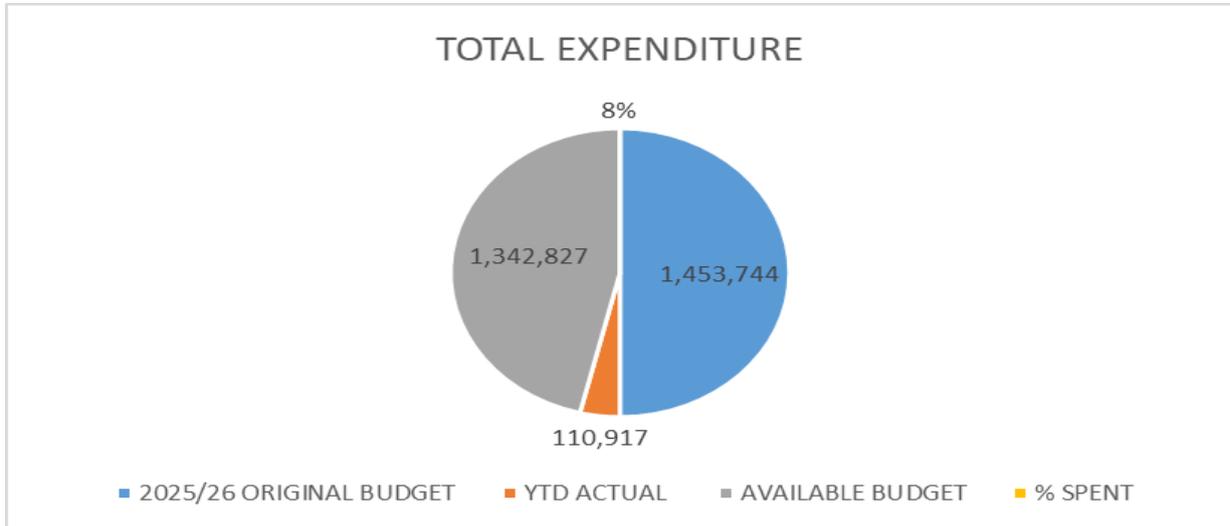


- The budgeted operating revenue for the 2025/2026 financial year to R1,136 billion.
- Total year operating revenue for the reporting period amount to R330 million or 29%.
- Operating revenue comprises of own revenue and grants at 22% and 78% respectively. The municipality depends on government grants to fund its operations.
- Own revenue generated for the reporting period amount to R73.6 million. Own revenue is mainly derived from property rates and service charges which contributed R58.1 million or 79% of the total own revenue generated for the reported period.
- Interest earned on outstanding debtors amount to R13.5 million. This accounts for 23% of billed revenue for the reporting period. Low revenue collection remains a challenge and a threat to the financial viability of the municipality.

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

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R110 million, translating to 8% against the operating expenditure budget of 1,453 billion.
- (b) It must be noted that no expenditure has been reported for debt impairment and depreciation which resulted in under spending for the reporting month.
- (c) It must further be noted that water inventory have reported a negative amount and a journal will be processed to rectify the error in the next month.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

2.5 Table C5: Capital Expenditure by Vote

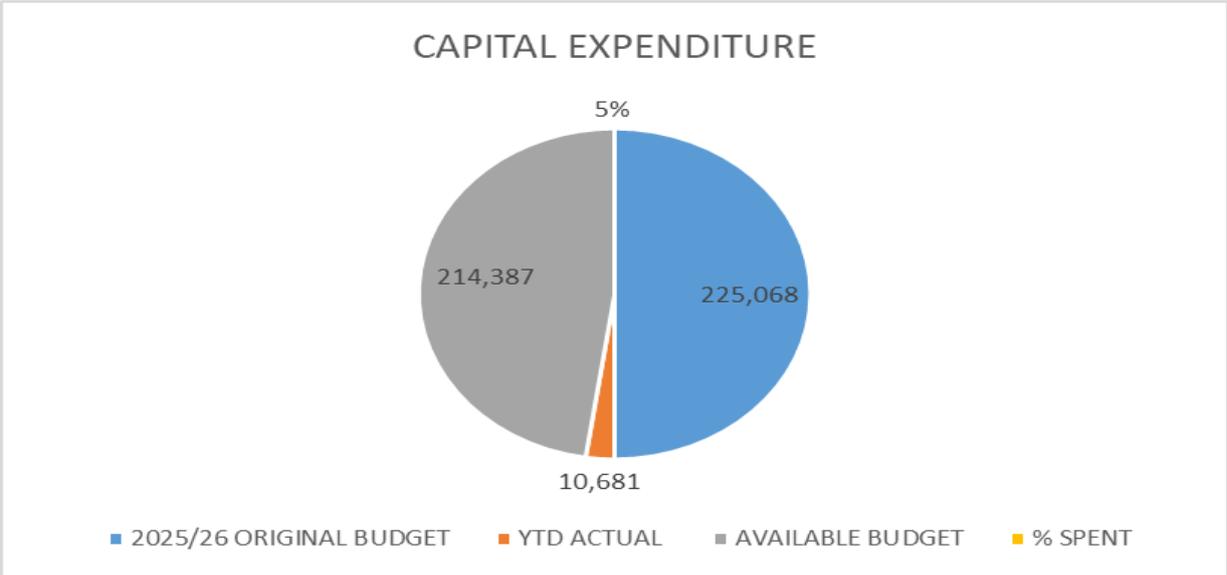
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		678	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		2,863	18,000	18,000	-	-	3,000	(3,000)	-100%	18,000
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		45,435	207,068	207,068	9,248	9,248	34,511	(25,263)	-73%	207,068
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	48,976	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		48,976	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Capital Expenditure - Functional Classification										
Governance and administration		678	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		678	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		336	16,000	16,000	-	-	2,667	(2,667)	-100%	16,000
Community and social services		336	16,000	16,000	-	-	2,667	(2,667)	-100%	16,000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,264	85,000	85,000	4,557	4,557	14,167	(9,610)	-68%	85,000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,264	85,000	85,000	4,557	4,557	14,167	(9,610)	-68%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		44,699	124,068	124,068	4,691	4,691	20,678	(15,987)	-77%	124,068
Energy sources		-	7,000	7,000	328	328	1,167	(839)	-72%	7,000
Water management		42,171	88,068	88,068	3,082	3,082	14,678	(11,596)	-79%	88,068
Waste water management		-	27,000	27,000	1,281	1,281	4,500	(3,219)	-72%	27,000
Waste management		2,527	2,000	2,000	-	-	333	(333)	-100%	2,000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	48,976	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Funded by:										
National Government		47,963	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47,963	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,014	-	-	-	-	-	-	-	-
Total Capital Funding		48,976	225,068	225,068	9,248	9,248	37,511	(28,263)	-75%	225,068

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

Capital budget for 2025/26 financial year amount to R225 million. The budget is fully funded by National grants. i.e. MIG and WSIG. Expenditure reported as at 31 August 2025 amounts to R9.2 million, VAT exclusive. (VAT inclusive amount – R10.6 million). Capital spending to date accounts for 5% against the appropriated budget. The capital spending will be accelerated to avoid the funds being returned to National coffers at the end of the financial year.

Graphical Illustration of capital expenditure against the approved budget



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

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		55,565	619	619	138,919	619
Trade and other receivables from exchange transactions		75,828	121,731	121,731	101,800	121,731
Receivables from non-exchange transactions		96,581	99,947	99,947	114,865	99,947
Current portion of non-current receivables						
Inventory		32,437	23,430	23,430	30,343	23,430
VAT		31,990	13,519	13,519	33,153	13,519
Other current assets		25,092	5,289	5,289	23,968	5,289
Total current assets		317,493	264,535	264,535	443,049	264,535
Non current assets						
Investments		-	-	-	-	-
Investment property		161,643	153,482	153,482	161,643	153,482
Property, plant and equipment		3,165,152	3,326,552	3,326,552	3,174,400	3,326,552
Biological assets						
Living and non-living resources						
Heritage assets		14	14	14	14	14
Intangible assets		12,328	12,678	12,678	12,328	12,678
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
Total non current assets		3,339,137	3,492,726	3,492,726	3,348,385	3,492,726
TOTAL ASSETS		3,656,630	3,757,261	3,757,261	3,791,434	3,757,261
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		2,703	1,107	1,107	2,703	1,107
Consumer deposits		758	605	605	758	605
Trade and other payables from exchange transactions		275,871	209,171	209,171	127,803	209,171
Trade and other payables from non-exchange transactions		9,740	-	-	72,648	-
Provision		59,988	6,423	6,423	58,414	6,423
VAT		8,305	-	-	13,074	-
Other current liabilities		-	-	-	-	-
Total current liabilities		357,366	217,306	217,306	275,402	217,306
Non current liabilities						
Financial liabilities		9,029	603	603	7,842	603
Provision		42,450	47,386	47,386	42,450	47,386
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		51,480	47,989	47,989	50,292	47,989
TOTAL LIABILITIES		408,846	265,295	265,295	325,694	265,295
NET ASSETS	2	3,247,785	3,491,967	3,491,967	3,465,741	3,491,967
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,197,553	3,583,734	3,583,734	3,466,942	3,583,734
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,197,553	3,583,734	3,583,734	3,466,942	3,583,734

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

The municipality closed the month with a favourable cash balance of R140.6 million which is made up of investments and current account balances.

Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63,602	90,509	90,509	14,915	16,478	15,085	1,393	9%	90,509
Service charges		27,379	82,666	82,666	(5,809)	(13,195)	13,778	(26,973)	-196%	82,666
Other revenue		(351,549)	42,032	42,032	22,265	(306,001)	7,005	(313,006)	-4468%	42,032
Transfers and Subsidies - Operational		604,194	627,463	627,463	2,474	258,895	104,577	154,318	148%	627,463
Transfers and Subsidies - Capital		228,351	225,068	225,068	-	60,434	37,511	22,923	61%	225,068
Interest		21,892	19,678	19,678	1,860	2,411	3,280	(869)	-26%	19,678
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		156,658	(957,274)	(957,274)	(50,880)	111,830	(159,546)	(271,376)	170%	(957,274)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		750,528	130,142	130,142	(15,175)	130,852	21,690	(109,162)	-503%	130,142
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		452	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(182,102)	(258,828)	(258,828)	(9,248)	(9,248)	(43,138)	(33,890)	79%	(258,828)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(181,650)	(258,828)	(258,828)	(9,248)	(9,248)	(43,138)	(33,890)	79%	(258,828)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(13,805)	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(69)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(1)	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(917)	(9,987)	(9,987)	-	-	(1,665)	(1,665)	100%	(9,987)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14,792)	(9,987)	(9,987)	-	-	(1,665)	(1,665)	100%	(9,987)
NET INCREASE/ (DECREASE) IN CASH HELD		554,085	(138,673)	(138,673)	(24,424)	121,604	(23,112)			(138,673)
Cash/cash equivalents at beginning:		43,587	468,275	468,275	201,593	55,565	468,275			55,565
Cash/cash equivalents at month/year end:		597,672	329,602	329,602	177,169	177,169	445,162			(83,108)

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

The Municipality noted the following challenges:

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

Part 2: Supporting Documents

Section 3: Performance Indicators

3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.3%	13.0%	13.0%	0.2%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.3%	5.9%	5.9%	6.1%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	88.8%	121.7%	121.7%	160.9%	121.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		15.5%	0.3%	0.3%	50.4%	0.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.7%	20.0%	20.0%	72.9%	20.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and 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%	17.6%	32.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	8.6%	8.6%	3.2%	8.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.6%	16.6%	16.6%	0.1%	3.1%
<u>IDP regulation financial viability indicators</u>							
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						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

Section 4 – Aged Debtors’ Analysis

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

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.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	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	35,704	18,481	17,182	18,833	15,934	13,815	104,001	620,965	844,915	773,548	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	28,383	11,161	9,787	7,509	7,507	7,530	167,564	270,759	510,200	460,869	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	877	395	268	564	317	350	2,044	8,899	13,716	12,175	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,646	1,358	1,220	1,225	1,224	1,220	7,690	35,402	51,984	46,761	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	13,508	8,839	8,633	8,520	8,386	8,139	42,061	198,336	296,423	265,443	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	549	209	155	153	153	151	1,151	29,600	32,120	31,208	-	-
Total By Income Source	2000	81,667	40,443	37,245	36,804	33,522	31,205	324,511	1,163,962	1,749,359	1,590,004	-	-
2024/25 - totals only		87988835	38454780	38101759	36326547	35014286	35088270	174916264	#####	1,547,193	1,382,648	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	21,754	8,582	7,532	8,689	7,871	7,633	181,809	83,259	327,129	289,261	-	-
Commercial	2300	25,616	12,251	10,599	8,981	6,748	4,395	28,547	340,669	437,806	389,340	-	-
Households	2400	34,000	19,451	19,009	19,032	18,801	19,078	113,539	734,413	977,323	904,863	-	-
Other	2500	297	158	105	102	102	100	616	5,622	7,101	6,541	-	-
Total By Customer Group	2600	81,667	40,443	37,245	36,804	33,522	31,205	324,511	1,163,962	1,749,359	1,590,004	-	-

The municipality has noted the following challenges:

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.73 billion. Of the total balance, 91% is older than 90 days, rendering it difficult to collect.

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 - M02 August

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	35,775
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5,279	16	-	-	-	-	-	-	-	5,295	192
Auditor General	0800	375	-	-	-	-	-	-	-	-	375	-
Other	0900	151	-	-	-	-	-	-	-	-	151	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,805	16	-	-	-	-	-	-	-	5,821	35,967

The creditors balance for August 2025 amount to R5,8 million. Total outstanding creditors are payable to trade creditors, Auditor General and other. The above indicates transgression of the MFMA Section 65 (2) (e) which requires that the invoices must be paid within 30 days of receipt. Measures will be developed to avoid recurrence and incurrence of fruitless and wasteful expenditure.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

Section 6 - Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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

INVESTMENTS MOSES KOTANE 2025/2026							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/08/2024	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/08/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	930,171.04	0.00	0.00	5,411.56	0.00	935,582.60
2062250801	12 MONTHS CEDED ESCOM	502,452.95		0.00	0.00		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	28,592,691.78
228810957(003)	CALL WSIG GRANT	4,138,235.83		25,000,000.00	53,609.28	3,701,607.00	25,490,238.11
228810957(001)	CALL FLEET	411,345.49	0.00	0.00	2,375.66	0.00	413,721.15
BALANCE		6,109,288.31		60,434,000.00	103,200.28	10,711,802.00	55,980,532.32

The investment reported as at 31 August 2025 amount to R55.9 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.

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

Section 7- Allocation and grant receipts and expenditure

7.1 Supporting Table SC6

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		608,679	626,305	626,305	-	256,421	104,384	152,037	145.7%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		600,070	615,410	615,410	-	256,421	102,568	153,853	150.0%	615,410
Expanded Public Works Programme Integrated Grant		1,124	1,895	1,895	-	-	316	(316)	-100.0%	1,895
Local Government Financial Management Grant		2,000	2,000	2,000	-	-	333	(333)	-100.0%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,486	7,000	7,000	-	-	1,167	(1,167)	-100.0%	7,000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,604	1,158	1,158	-	-	193	(193)	-100.0%	1,158
Capacity Building and Other Grants		1,604	1,158	1,158	-	-	193	(193)	-100.0%	1,158
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	610,284	627,463	627,463	-	256,421	104,577	151,844	145.2%	627,463
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	610,284	627,463	627,463	-	256,421	104,577	151,844	145.2%	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 – R25 million
- MIG – R35.4 million
- FMG – R2 million
- EPWP – R474 thousand

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

7.2 Supporting Table SC7

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

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		550,076	626,305	626,305	47,266	77,721	104,385	(26,664)	-25.5%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		542,424	615,410	615,410	46,632	76,630	102,569	(25,939)	-25.3%	615,410
Expanded Public Works Programme Integrated Grant		1,403	1,895	1,895	100	143	316	(173)	-54.7%	1,895
Local Government Financial Management Grant		1,165	2,000	2,000	121	121	333	(212)	-63.7%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,085	7,000	7,000	413	826	1,167	(340)	-29.2%	7,000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		550,076	626,305	626,305	47,266	77,721	104,385	(26,664)	-25.5%	626,305
Capital expenditure of Transfers and Grants										
National Government:		47,963	225,068	225,068	9,248	9,248	37,511	(28,263)	-75.3%	225,068
Municipal Infrastructure Grant		47,963	175,068	175,068	6,029	6,029	29,178	(23,149)	-79.3%	175,068
Water Services Infrastructure Grant		0	50,000	50,000	3,219	3,219	8,333	(5,115)	-61.4%	50,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		47,963	225,068	225,068	9,248	9,248	37,511	(28,263)	-75.3%	225,068
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		598,039	851,373	851,373	56,514	86,969	141,896	(54,927)	-38.7%	851,373

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

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Department and Council	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		23,040	23,864	23,864	1,842	3,653	3,977	(325)	-8%	23,864
Pension and UIF Contributions		3,209	3,322	3,322	(6)	(12)	554	(566)	-102%	3,322
Medical Aid Contributions		289	314	314	(3)	(7)	52	(59)	-113%	314
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,173	3,204	3,204	259	515	534	(19)	-4%	3,204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		959	1,625	1,625	71	143	271	(128)	-47%	1,625
Sub Total - Councillors		30,671	32,329	32,329	2,162	4,292	5,388	(1,097)	-20%	32,329
% increase	4		5.4%	5.4%						5.4%
Senior Managers										
Basic Salaries and Wages	3	2,958	9,950	9,950	175	350	1,658	(1,308)	-79%	9,950
Pension and UIF Contributions		617	1,774	1,774	7	14	296	(282)	-95%	1,774
Medical Aid Contributions		-	165	165	-	-	27	(27)	-100%	165
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		238	281	281	-	-	47	(47)	-100%	281
Motor Vehicle Allowance		541	541	541	45	90	90	(0)	0%	541
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Sub Total - Senior Managers		4,354	12,711	12,711	227	454	2,119	(1,664)	-79%	12,711
% increase	4		191.9%	191.9%						191.9%
Other Municipal Staff										
Basic Salaries and Wages		213,589	245,997	245,997	19,643	39,069	41,000	(1,931)	-5%	245,997
Pension and UIF Contributions		39,416	47,739	47,739	3,841	7,706	7,957	(250)	-3%	47,739
Medical Aid Contributions		17,688	21,559	21,559	1,543	3,071	3,593	(522)	-15%	21,559
Overtime		18,552	18,420	18,420	1,677	3,637	3,070	567	18%	18,420
Performance Bonus		14,977	18,204	18,204	769	3,171	3,034	137	5%	18,204
Motor Vehicle Allowance		770	1,193	1,193	68	135	199	(64)	-32%	1,193
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		853	901	901	79	158	150	8	5%	901
Other benefits and allowances		3,982	5,123	5,123	307	642	854	(212)	-25%	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	135	170	209	(39)	-19%	1,255
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		316,482	360,391	360,391	28,063	57,760	60,065	(2,306)	-4%	360,391
% increase	4		13.9%	13.9%						13.9%
Total Parent Municipality		351,507	405,431	405,431	30,452	62,506	67,572	(5,067)	-7%	405,431
			15.3%	15.3%						15.3%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		351,507	405,431	405,431	30,452	62,506	67,572	(5,067)	-7%	405,431
% increase	4		15.3%	15.3%						15.3%
TOTAL MANAGERS AND STAFF		320,836	373,102	373,102	28,290	58,214	62,184	(3,970)	-6%	373,102

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

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

Expenditure and budgeted expenditure on -

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

Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Budget	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	
R thousands	1																
Cash Receipts By Source																	
Property rates		1,562	14,915	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	6,150	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	6,326	32,622	75,916	81,200	82,705	
Service charges - Waste Water Management		206	140	164	164	164	164	164	164	164	164	164	145	1,968	2,101	2,131	
Service charges - Waste Management		47	54	398	398	398	398	398	398	398	398	398	1,094	4,780	4,984	5,105	
Rental of facilities and equipment		3	4	8	8	8	8	8	8	8	8	8	18	101	100	103	
Interest earned - external investments		206	1,030	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	2,038	13,097	13,482	13,921	
Interest earned - outstanding debtors		345	829	548	548	548	548	548	548	548	548	548	471	6,582	11,890	14,496	
Dividends received																	
Fines, penalties and forfeits		29	14	30	30	30	30	30	30	30	30	30	48	361	377	386	
Licences and permits		29	49	277	277	277	277	277	277	277	277	277	754	3,328	3,478	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	52,289	(102,029)	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	3,187	315,689	38,242	41,234	43,237	
Cash Receipts by Source		(77,117)	35,705	71,862	256,999	862,348	894,994	935,982									
Other Cash Flows by Source																	
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	18,756	(4,167)	225,068	243,443	255,796	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatrbns, 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)				2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	8,721	34,886	37,734	39,648	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		(16,683)	35,705	93,525	261,554	1,122,302	1,176,170	1,231,427									
Cash Payments by Type																	
Employee related costs		335	100	31,092	31,092	31,092	31,092	31,092	31,092	31,092	31,092	31,092	92,840	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	2,694	8,153	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	3,885	9,620	46,620	48,252	49,458	
Acquisitions - water & other inventory		51,589		13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763	(10,301)	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	28,339	251,871	340,070	337,017	343,480	
Cash Payments by Type		(162,711)	49,846	79,773	352,184	957,274	991,210	1,045,000									
Other Cash Flows/Payments by Type																	
Capital assets			9,248	21,569	21,569	21,569	21,569	21,569	21,569	21,569	21,569	21,569	55,459	258,828	279,959	294,165	
Repayment of borrowing				832	832	832	832	832	832	832	832	832	2,497	9,987	1,100	603	
Other Cash Flows/Payments			1,035										(1,035)				
Total Cash Payments by Type		(162,711)	60,129	102,174	409,105	1,226,089	1,272,279	1,339,768									
NET INCREASE/(DECREASE) IN CASH HELD		146,028	(24,424)	(8,649)	(147,551)	(103,787)	(96,108)	(108,341)									
Cash/cash equivalents at the month/year beginning:		55,565	201,593	177,169	168,520	159,871	151,222	142,573	133,924	125,275	116,626	107,977	99,328	55,565	(48,223)	(144,331)	
Cash/cash equivalents at the month/year end:		201,593	177,169	168,520	159,871	151,222	142,573	133,924	125,275	116,626	107,977	99,328	(48,223)	(48,223)	(144,331)	(252,672)	

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Transfers and subsidies	145%	Receipt of Equitable share first trench	none
	Interest on current assets	-43%	Reduced bank balances	Performance will improve investment counts increases
2	Expenditure By Type			
	Inventory consumed (-R156 854)	-101%	Missallocation of jnl inventory consumed vole number	A jnl will be processed in the nextvreporting period to correct the misallocation
	Debt Impairment & Depreciaton		No movement has been recorded yet for the reporting month	
	Irrecoverable debts written off		Allocation will be provided for during adjustment budget	none
3	Capital Expenditure			
	Variances was Not Calculated			
4	Financial Position			
	Variances was Not Calculated			
5	Cash Flow			
	Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

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

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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									
Monthly expenditure performance trend									
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	-	-	56,267	56,267	100.0%	0%
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%	-
Total Capital expenditure	182,102	225,068	225,068	9,248					

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

10.2.1 Supporting Table SC13a

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2025

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44,699	84,100	84,100	3,547	3,547	14,017	10,470	74.7%	84,100
Roads Infrastructure		-	1,500	1,500	-	-	250	250	100.0%	1,500
Roads		-	1,500	1,500	-	-	250	250	100.0%	1,500
Electrical Infrastructure		-	7,000	7,000	328	328	1,167	839	71.9%	7,000
LV Networks		-	7,000	7,000	328	328	1,167	839	71.9%	7,000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		42,171	63,600	63,600	1,937	1,937	10,600	8,663	81.7%	63,600
Water Treatment Works		23,598	-	-	-	-	-	-	-	-
Bulk Mains		-	9,000	9,000	1,937	1,937	1,500	(437)	-29.2%	9,000
Distribution		18,573	39,600	39,600	-	-	6,600	6,600	100.0%	39,600
Distribution Points		-	15,000	15,000	-	-	2,500	2,500	100.0%	15,000
Sanitation Infrastructure		-	10,000	10,000	1,281	1,281	1,667	385	23.1%	10,000
Waste Water Treatment Works		-	10,000	10,000	1,281	1,281	1,667	385	23.1%	10,000
Solid Waste Infrastructure		2,527	2,000	2,000	-	-	333	333	100.0%	2,000
Landfill Sites		2,527	2,000	2,000	-	-	333	333	100.0%	2,000
Furniture and Office Equipment		678	-	-	-	-	-	-	-	-
Furniture and Office Equipment		678	-	-	-	-	-	-	-	-
Transport Assets		336	-	-	-	-	-	-	-	-
Transport Assets		336	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital E	1	45,712	84,100	84,100	3,547	3,547	14,017	10,470	74.7%	84,100

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	15,000	15,000	-	-	2,500	2,500	100.0%	15,000
Roads Infrastructure		-	15,000	15,000	-	-	2,500	2,500	100.0%	15,000
Roads		-	15,000	15,000	-	-	2,500	2,500	100.0%	15,000
Community Assets		-	4,468	4,468	-	-	745	745	100.0%	4,468
Community Facilities		-	4,468	4,468	-	-	745	745	100.0%	4,468
Cemeteries/Crematoria		-	4,468	4,468	-	-	745	745	100.0%	4,468
Other assets		-	2,000	2,000	-	-	333	333	100.0%	2,000
Operational Buildings		-	2,000	2,000	-	-	333	333	100.0%	2,000
Training Centres		-	2,000	2,000	-	-	333	333	100.0%	2,000
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital E	1	-	21,468	21,468	-	-	3,578	3,578	100.0%	21,468

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10.2.3 Supporting Table SC13c

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

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								
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		48,930	65,374	65,374	8,139	9,017	10,896	1,879	17.2%	65,374
Roads Infrastructure		394	3,300	3,300	-	-	550	550	100.0%	3,300
Roads		394	3,000	3,000	-	-	500	500	100.0%	3,000
Road Structures								-		
Road Furniture		-	300	300	-	-	50	50	100.0%	300
Electrical Infrastructure		375	100	100	-	-	17	17	100.0%	100
LV Networks		375	100	100	-	-	17	17	100.0%	100
Capital Spares								-		
Water Supply Infrastructure		29,963	36,500	36,500	7,615	7,942	6,083	(1,859)	-30.6%	36,500
Dams and Weirs								-		
Boreholes								-		
Reservoirs		-	6,500	6,500	-	-	1,083	1,083	100.0%	6,500
Pump Stations								-		
Water Treatment Works		29,963	30,000	30,000	7,615	7,942	5,000	(2,942)	-58.8%	30,000
Sanitation Infrastructure		5,029	2,000	2,000	-	-	333	333	100.0%	2,000
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works		5,029	2,000	2,000	-	-	333	333	100.0%	2,000
Solid Waste Infrastructure		13,169	23,474	23,474	524	1,075	3,912	2,837	72.5%	23,474
Landfill Sites		13,169	23,474	23,474	524	1,075	3,912	2,837	72.5%	23,474
Community Assets		30	350	350	-	-	58	58	100.0%	350
Community Facilities		-	100	100	-	-	17	17	100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	17	17	100.0%	100
Sport and Recreation Facilities		30	250	250	-	-	42	42	100.0%	250
Indoor Facilities								-		
Outdoor Facilities		30	250	250	-	-	42	42	100.0%	250
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Other assets		6,468	8,600	8,600	1,071	1,074	1,433	359	25.1%	8,600
Operational Buildings		6,468	8,600	8,600	1,071	1,074	1,433	359	25.1%	8,600
Municipal Offices		6,468	8,600	8,600	1,071	1,074	1,433	359	25.1%	8,600
Intangible Assets		7,125	9,000	9,000	-	-	1,500	1,500	100.0%	9,000
Servitudes								-		
Licences and Rights		7,125	9,000	9,000	-	-	1,500	1,500	100.0%	9,000
Computer Software and Applications		7,125	9,000	9,000	-	-	1,500	1,500	100.0%	9,000
Computer Equipment		34	50	50	-	2	8	6	73.8%	50
Computer Equipment		34	50	50	-	2	8	6	73.8%	50
Machinery and Equipment		-	100	100	-	-	17	17	100.0%	100
Machinery and Equipment		-	100	100	-	-	17	17	100.0%	100
Transport Assets		3,775	14,750	14,750	369	377	2,458	2,081	84.6%	14,750
Transport Assets		3,775	14,750	14,750	369	377	2,458	2,081	84.6%	14,750
Policing and Protection								-		
Zoological plants and animals								-		
Total Repairs and Maintenance	1	66,362	98,224	98,224	9,578	10,471	16,371	5,900	36.0%	98,224

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		104,019	141,156	141,156	-	-	23,526	23,526	100.0%	141,156
Roads Infrastructure		34,881	53,345	53,345	-	-	8,891	8,891	100.0%	53,345
Roads		34,881	53,345	53,345	-	-	8,891	8,891	100.0%	53,345
Storm water Infrastructure		5,019	5,927	5,927	-	-	988	988	100.0%	5,927
Drainage Collection		5,019	5,927	5,927	-	-	988	988	100.0%	5,927
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		3,724	4,251	4,251	-	-	708	708	100.0%	4,251
Power Plants		3,724	4,251	4,251	-	-	708	708	100.0%	4,251
Water Supply Infrastructure		57,599	74,316	74,316	-	-	12,386	12,386	100.0%	74,316
Distribution		57,593	74,316	74,316	-	-	12,386	12,386	100.0%	74,316
Sanitation Infrastructure		2,134	2,542	2,542	-	-	424	424	100.0%	2,542
Waste Water Treatment Works		2,134	2,542	2,542	-	-	424	424	100.0%	2,542
Solid Waste Infrastructure		662	776	776	-	-	129	129	100.0%	776
Landfill Sites		662	776	776	-	-	129	129	100.0%	776
Community Assets		16,647	24,672	24,672	-	-	4,112	4,112	100.0%	24,672
Community Facilities		16,647	24,672	24,672	-	-	4,112	4,112	100.0%	24,672
Halls		14,681	20,772	20,772	-	-	3,462	3,462	100.0%	20,772
Centres		1,966	3,899	3,899	-	-	650	650	100.0%	3,899
Other assets		6,190	8,288	8,288	-	-	1,381	1,381	100.0%	8,288
Operational Buildings		6,190	8,288	8,288	-	-	1,381	1,381	100.0%	8,288
Municipal Offices		6,190	8,288	8,288	-	-	1,381	1,381	100.0%	8,288
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Intangible Assets		2,244	2,856	2,856	-	-	476	476	100.0%	2,856
Servitudes										
Licences and Rights		2,244	2,856	2,856	-	-	476	476	100.0%	2,856
Computer Software and Applications		2,244	2,856	2,856	-	-	476	476	100.0%	2,856
Load Settlement Software Applications										
Furniture and Office Equipment		2,295	3,071	3,071	-	-	512	512	100.0%	3,071
Furniture and Office Equipment		2,295	3,071	3,071	-	-	512	512	100.0%	3,071
Machinery and Equipment		219	305	305	-	-	51	51	100.0%	305
Machinery and Equipment		219	305	305	-	-	51	51	100.0%	305
Transport Assets		4,157	6,212	6,212	-	-	1,035	1,035	100.0%	6,212
Transport Assets		4,157	6,212	6,212	-	-	1,035	1,035	100.0%	6,212
Zoological plants and animals										
Total Depreciated	1	135,771	186,561	186,561	-	-	31,094	31,094	100.0%	186,561

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.5 Supporting Table SC13e

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

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		3,264	105,500	105,500	5,701	5,701	17,583	11,882	67.6%	105,500
Roads Infrastructure		3,264	68,500	68,500	4,557	4,557	11,417	6,860	60.1%	68,500
Roads		3,264	68,500	68,500	4,557	4,557	11,417	6,860	60.1%	68,500
Water Supply Infrastructure		-	20,000	20,000	1,145	1,145	3,333	2,189	65.7%	20,000
Bulk Mains		-	20,000	20,000	1,145	1,145	3,333	2,189	65.7%	20,000
Sanitation Infrastructure		-	17,000	17,000	-	-	2,833	2,833	100.0%	17,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	17,000	17,000	-	-	2,833	2,833	100.0%	17,000
Community Assets		-	14,000	14,000	-	-	2,333	2,333	100.0%	14,000
Community Facilities		-	14,000	14,000	-	-	2,333	2,333	100.0%	14,000
Cemeteries/Crematoria		-	14,000	14,000	-	-	2,333	2,333	100.0%	14,000
Total Capital Expenditure	1	3,264	119,500	119,500	5,701	5,701	19,917	14,215	71.4%	119,500