

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT JANUARY 2026**

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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 JANUARY 2026				
(R'000)	2025/2026 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 136 908	741 194	395 714	65%
TOTAL EXPENDITURE	1 453 744	491 837	961 907	34%
CAPITAL EXPENDITURE	225 068	85 424	139 644	38%

Operating revenue generated for the reporting period amount to R741.1 million which translate to 65% against the budgeted amount. Operating expenditure for the same period amounts to R491.8 million or 34% of the appropriated budget.

**1.5 Capital Expenditure**

A total of R225 million has been allocated for 2025-26 capital budget. Year to date capital spending amounts to R85.4 million or 38% when compared to the appropriated budget. There is underspending when compared to the expected 58% spending by the end of January 2026.

**1.6 Material variances from SDBIP**

Underspending on operating expenditure occurred as a result of corrective journal processed on water inventory transactions and debt impairment. This was to align the water inventory reporting with mSCOA circulars. Capital expenditure performed below the target by 20%. Amongst others, reasons for underspending are as follows;

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- Delays in approval of environmental application from the DEDECT for cemetery and storm water projects which subsequently led to slow progress in project appraisal and registration.
- Delay of submission of technical reports from the consultants on three roads projects (Tlokweg, Mogwase and Welverdiend internal roads). All three projects were appointed in November 2025.
- Stoppages by SMMEs on ongoing projects demanding work packages. The affected projects are Kraalhoek Internal Roads and Replacement of Mogwase Asbestos. The municipality through the appointed social facilitators intervened and resolved all issues and the projects are executed without any interference.

**1.7 Remedial corrective steps**

An acceleration plan with cash flow projections have been developed to expedite the capital spending and ensure that the allocated funds are fully spent at the end of the year.

**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)

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(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.

**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 - M07 January**

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	14 426	100 980	101 532	(553)	-1%	174 056
Service charges	160 858	217 477	217 477	18 410	118 842	126 862	(8 020)	-6%	217 477
Investment revenue	13 235	13 097	13 097	568	4 932	7 640	(2 708)	-35%	13 097
Transfers and subsidies - Operational	610 284	627 463	627 463	1 028	465 456	366 020	99 436	0	627 463
Other own revenue	116 770	104 816	104 816	7 543	50 985	61 142	(10 158)	-17%	104 816
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 066 180</b>	<b>1 136 908</b>	<b>1 136 908</b>	<b>41 976</b>	<b>741 194</b>	<b>663 196</b>	<b>77 998</b>	<b>12%</b>	<b>1 136 908</b>
Employee costs	320 836	373 102	373 102	59 396	204 324	217 644	(13 321)	-6%	373 102
Remuneration of Councillors	30 671	32 329	32 329	2 436	17 281	18 859	(1 578)	-8%	32 329
Depreciation and amortisation	135 999	186 561	186 561	11 172	78 680	108 827	(30 147)	-28%	186 561
Interest	4 616	2 597	2 597	26	547	1 515	(969)	-64%	2 597
Inventory consumed and bulk purchases	194 197	235 773	235 773	(71 532)	42 006	137 534	(95 528)	-69%	235 773
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	558 424	623 382	623 382	(41 369)	149 000	363 640	(214 640)	-59%	623 382
<b>Total Expenditure</b>	<b>1 244 743</b>	<b>1 453 744</b>	<b>1 453 744</b>	<b>(39 869)</b>	<b>491 837</b>	<b>848 019</b>	<b>(356 182)</b>	<b>-42%</b>	<b>1 453 744</b>
<b>Surplus/(Deficit)</b>	<b>(178 562)</b>	<b>(316 836)</b>	<b>(316 836)</b>	<b>81 846</b>	<b>249 357</b>	<b>(184 823)</b>	<b>434 180</b>	<b>-235%</b>	<b>(316 836)</b>
Transfers and subsidies - capital (monetary)	215 615	225 068	225 068	1 956	85 216	131 290	###	-35%	225 068
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</b>	<b>-725%</b>	<b>(91 768)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</b>	<b>-725%</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>1 701</b>	<b>75 774</b>	<b>131 290</b>	<b>(55 516)</b>	<b>-42%</b>	<b>225 068</b>
Capital transfers recognised	47 963	225 068	225 068	1 701	75 566	131 290	(55 724)	-42%	225 068
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 014	-	-	-	209	-	209	#DIV/0!	-
<b>Total sources of capital funds</b>	<b>48 976</b>	<b>225 068</b>	<b>225 068</b>	<b>1 701</b>	<b>75 774</b>	<b>131 290</b>	<b>(55 516)</b>	<b>-42%</b>	<b>225 068</b>
<b>Financial position</b>									
Total current assets	317 493	264 535	264 535	-	566 217	-	-	-	264 535
Total non current assets	3 338 908	3 492 726	3 492 726	-	3 336 002	-	-	-	3 492 726
Total current liabilities	357 366	217 306	217 306	-	268 611	-	-	-	217 306
Total non current liabilities	51 480	47 989	47 989	-	51 480	-	-	-	47 989
Community wealth/Equity	3 197 553	3 583 734	3 583 734	-	3 582 129	-	-	-	3 583 734
<b>Cash flows</b>									
Net cash from (used) operating	741 355	130 142	130 142	(4 133)	411 350	75 916	(335 434)	-442%	130 142
Net cash from (used) investing	(37 113)	(258 828)	(258 828)	(1 701)	(75 765)	(150 983)	(75 218)	50%	(258 828)
Net cash from (used) financing	(14 817)	(9 987)	(9 987)	(919)	(9 933)	(5 826)	4 107	-70%	(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>381 217</b>	<b>381 217</b>	<b>387 382</b>	<b>6 165</b>	<b>2%</b>	<b>(83 108)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	82 434	43 408	40 246	39 344	32 439	31 687	187 056	#####	1 885 224
<b>Creditors Age Analysis</b>									
Total Creditors	4 290	2 233	-	-	-	-	-	-	6 522

**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.

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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.

**NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January**

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>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>613 938</b>	<b>629 847</b>	<b>629 847</b>	<b>22 659</b>	<b>497 724</b>	<b>367 411</b>	130 313	35%	<b>629 847</b>
Executive and council		23 620	24 888	24 888	138	24 345	14 518	9 827	68%	24 888
Finance and administration		590 318	604 959	604 959	22 520	473 379	352 893	120 486	34%	604 959
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>17 416</b>	<b>24 435</b>	<b>24 435</b>	<b>65</b>	<b>3 844</b>	<b>14 254</b>	(10 410)	-73%	<b>24 435</b>
Community and social services		12 978	1 208	1 208	20	385	705	(320)	-45%	1 208
Sport and recreation		24	18 000	18 000	3	3 153	10 500	(7 347)	-70%	18 000
Public safety		4 413	5 227	5 227	43	307	3 049	(2 742)	-90%	5 227
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>67 668</b>	<b>92 312</b>	<b>92 312</b>	<b>2 077</b>	<b>44 509</b>	<b>53 849</b>	(9 340)	-17%	<b>92 312</b>
Planning and development		5 684	7 312	7 312	842	3 202	4 266	(1 063)	-25%	7 312
Road transport		61 984	85 000	85 000	1 235	41 307	49 583	(8 277)	-17%	85 000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>582 774</b>	<b>615 382</b>	<b>615 382</b>	<b>19 131</b>	<b>280 333</b>	<b>358 973</b>	(78 639)	-22%	<b>615 382</b>
Energy sources		6 563	7 000	7 000	-	423	4 083	(3 661)	-90%	7 000
Water management		439 925	468 370	468 370	17 604	148 925	273 216	(124 291)	-45%	468 370
Waste water management		30 492	31 358	31 358	383	28 353	18 292	10 061	55%	31 358
Waste management		105 794	108 653	108 653	1 144	102 633	63 381	39 252	62%	108 653
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 281 796</b>	<b>1 361 976</b>	<b>1 361 976</b>	<b>43 932</b>	<b>826 410</b>	<b>794 486</b>	<b>31 924</b>	<b>4%</b>	<b>1 361 976</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>420 732</b>	<b>441 308</b>	<b>441 308</b>	<b>(6 337)</b>	<b>187 874</b>	<b>257 430</b>	(69 556)	-27%	<b>441 308</b>
Executive and council		109 096	103 912	103 912	11 386	64 651	60 615	4 035	7%	103 912
Finance and administration		305 295	331 088	331 088	(18 826)	118 799	193 135	(74 336)	-38%	331 088
Internal audit		6 342	6 308	6 308	1 102	4 425	3 679	745	20%	6 308
<b>Community and public safety</b>		<b>139 239</b>	<b>148 457</b>	<b>148 457</b>	<b>12 087</b>	<b>73 812</b>	<b>86 600</b>	(12 788)	-15%	<b>148 457</b>
Community and social services		43 450	40 717	40 717	4 464	20 373	23 752	(3 379)	-14%	40 717
Sport and recreation		47 605	56 966	56 966	5 524	28 305	33 230	(4 925)	-15%	56 966
Public safety		48 184	50 773	50 773	2 099	25 133	29 618	(4 485)	-15%	50 773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>65 683</b>	<b>129 969</b>	<b>129 969</b>	<b>8 013</b>	<b>38 447</b>	<b>75 815</b>	(37 369)	-49%	<b>129 969</b>
Planning and development		24 141	55 208	55 208	3 957	15 137	32 205	(17 068)	-53%	55 208
Road transport		41 542	74 760	74 760	4 057	23 310	43 610	(20 300)	-47%	74 760
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>615 899</b>	<b>730 495</b>	<b>730 495</b>	<b>(54 235)</b>	<b>189 659</b>	<b>426 122</b>	(236 464)	-55%	<b>730 495</b>
Energy sources		51 358	63 956	63 956	3 348	29 649	37 308	(7 659)	-21%	63 956
Water management		468 361	553 818	553 818	(55 137)	127 531	323 060	(195 529)	-61%	553 818
Waste water management		38 748	54 288	54 288	1 138	10 393	31 668	(21 275)	-67%	54 288
Waste management		57 432	58 433	58 433	(3 585)	22 086	34 086	(12 000)	-35%	58 433
<b>Other</b>		<b>3 190</b>	<b>3 516</b>	<b>3 516</b>	<b>602</b>	<b>2 045</b>	<b>2 051</b>	(6)	0%	<b>3 516</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 244 743</b>	<b>1 453 744</b>	<b>1 453 744</b>	<b>(39 869)</b>	<b>491 837</b>	<b>848 019</b>	<b>(356 182)</b>	<b>-42%</b>	<b>1 453 744</b>
<b>Surplus/ (Deficit) for the year</b>		<b>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</b>	<b>-7,249814</b>	<b>(91 768)</b>

## MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2026

### 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) - M07 January

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	138	24 345	14 518	9 827	67,7%	24 888
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		589 701	604 309	604 309	22 520	473 003	352 513	120 490	34,2%	604 309
Vote 04 - Corporate Services		617	650	650	-	376	379	(3)	-0,9%	650
Vote 05 - Community Services		123 210	133 089	133 089	1 209	106 477	77 635	28 842	37,2%	133 089
Vote 06 - Planning & Development		198	312	312	5	96	182	(86)	-47,3%	312
Vote 07 - Infrastructure & Technical Services		544 450	598 728	598 728	20 060	222 113	349 258	(127 145)	-36,4%	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>1 281 796</b>	<b>1 361 976</b>	<b>1 361 976</b>	<b>43 932</b>	<b>826 410</b>	<b>794 486</b>	<b>31 924</b>	<b>4,0%</b>	<b>1 361 976</b>
<b>Expenditure by Vote</b>										
Vote 01 - Municipal Council	1	92 178	85 651	85 651	9 191	56 753	49 963	6 790	13,6%	85 651
Vote 02 - Office Of The Accounting Officer		28 947	30 688	30 688	4 297	15 935	17 901	(1 967)	-11,0%	30 688
Vote 03 - Budget And Treasury Office		185 057	202 483	202 483	(31 904)	53 111	118 116	(65 005)	-55,0%	202 483
Vote 04 - Corporate Services		101 748	111 629	111 629	10 804	56 321	65 117	(8 796)	-13,5%	111 629
Vote 05 - Community Services		205 815	215 407	215 407	9 019	100 430	125 655	(25 224)	-20,1%	215 407
Vote 06 - Planning & Development		22 492	48 360	48 360	4 050	13 704	28 210	(14 506)	-51,4%	48 360
Vote 07 - Infrastructure & Technical Services		608 506	759 526	759 526	(45 326)	195 583	443 057	(247 474)	-55,9%	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>1 244 743</b>	<b>1 453 744</b>	<b>1 453 744</b>	<b>(39 869)</b>	<b>491 837</b>	<b>848 019</b>	<b>(356 182)</b>	<b>-42,0%</b>	<b>1 453 744</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</b>	<b>-725,0%</b>	<b>(91 768)</b>

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

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2026

## 2.5 Table C4: Financial Performance (Revenue & Expenditure)

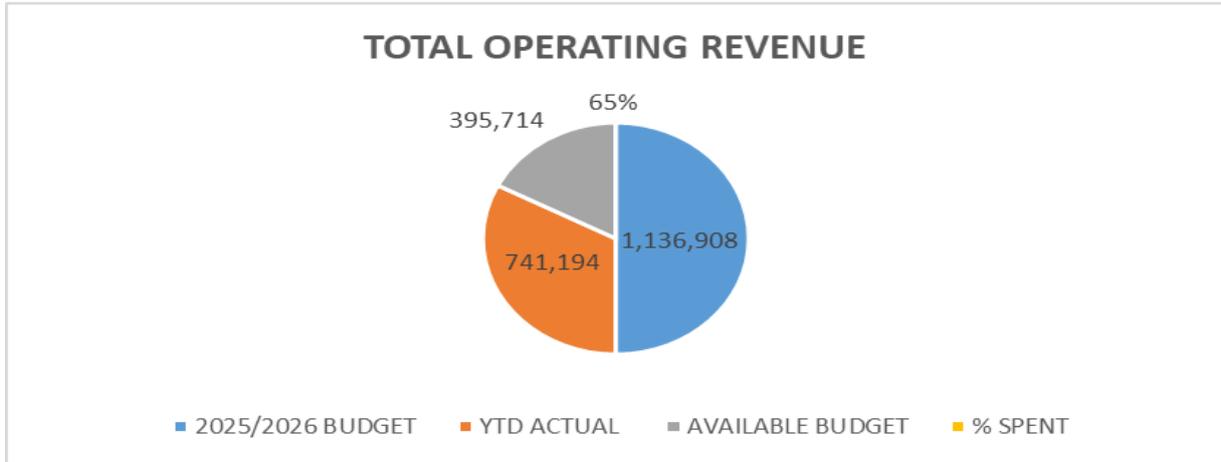
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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		142 687	198 188	198 188	16 883	108 578	115 610	(7 031)	-6%	198 188
Service charges - Waste Water Management		4 879	5 180	5 180	383	2 175	3 022	(847)	-28%	5 180
Service charges - Waste management		13 292	14 109	14 109	1 144	8 089	8 230	(142)	-2%	14 109
Sale of Goods and Rendering of Services		722	1 418	1 418	97	381	827	(446)	-54%	1 418
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		59 933	60 358	60 358	3 490	23 467	35 209	(11 742)	-33%	60 358
Interest from Current and Non Current Assets		13 235	13 097	13 097	568	4 932	7 640	(2 708)	-35%	13 097
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		25	101	101	3	18	59	(41)	-69%	101
Licence and permits		2 588	3 328	3 328	43	307	1 941	(1 635)	-84%	3 328
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 193	2 014	2 014	56	1 157	1 175	(18)	-2%	2 014
<b>Non-Exchange Revenue</b>										
Property rates		165 035	174 056	174 056	14 426	100 980	101 532	(553)	-1%	174 056
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 826	1 899	1 899	-	-	1 108	(1 108)	-100%	1 899
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		610 284	627 463	627 463	1 028	465 456	366 020	99 436	27%	627 463
Interest		36 388	35 698	35 698	3 856	25 655	20 824	4 832	23%	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>1 066 180</b>	<b>1 136 908</b>	<b>1 136 908</b>	<b>41 976</b>	<b>741 194</b>	<b>663 196</b>	<b>77 998</b>	<b>12%</b>	<b>1 136 908</b>
<b>Expenditure By Type</b>										
Employee related costs		320 836	373 102	373 102	59 396	204 324	217 644	(13 321)	-6%	373 102
Remuneration of councillors		30 671	32 329	32 329	2 436	17 281	18 859	(1 578)	-8%	32 329
Bulk purchases - electricity		36 173	46 620	46 620	2 129	21 692	27 195	(5 503)	-20%	46 620
Inventory consumed		158 024	189 153	189 153	(73 660)	20 314	110 339	(90 025)	-82%	189 153
Debt impairment		264 266	309 909	309 909	(51 220)	-	180 780	(180 780)	-100%	309 909
Depreciation and amortisation		135 999	186 561	186 561	11 172	78 680	108 827	(30 147)	-28%	186 561
Interest		4 616	2 597	2 597	26	547	1 515	(969)	-64%	2 597
Contracted services		165 960	204 518	204 518	4 334	95 225	119 302	(24 077)	-20%	204 518
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1 641	-	-	872	2 054	-	2 054	#DIV/0!	-
Operational costs		112 564	108 955	108 955	4 644	51 155	63 557	(12 402)	-20%	108 955
Losses on Disposal of Assets		13 469	-	-	-	-	-	-	-	-
Other Losses		525	-	-	-	566	-	566	#DIV/0!	-
<b>Total Expenditure</b>		<b>1 244 743</b>	<b>1 453 744</b>	<b>1 453 744</b>	<b>(39 869)</b>	<b>491 837</b>	<b>848 019</b>	<b>(356 182)</b>	<b>-42%</b>	<b>1 453 744</b>
<b>Surplus/(Deficit)</b>		<b>(178 562)</b>	<b>(316 836)</b>	<b>(316 836)</b>	<b>81 846</b>	<b>249 357</b>	<b>(184 823)</b>	<b>434 180</b>	<b>(0)</b>	<b>(316 836)</b>
Transfers and subsidies - capital (monetary allocations)		215 615	225 068	225 068	1 956	85 216	131 290	(46 074)	(0)	225 068
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</b>	<b>(0)</b>	<b>(91 768)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</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>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</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>37 053</b>	<b>(91 768)</b>	<b>(91 768)</b>	<b>83 802</b>	<b>334 573</b>	<b>(53 533)</b>	<b>388 106</b>	<b>(0)</b>	<b>(91 768)</b>

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT JANUARY 2026**

**Operating Revenue**

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

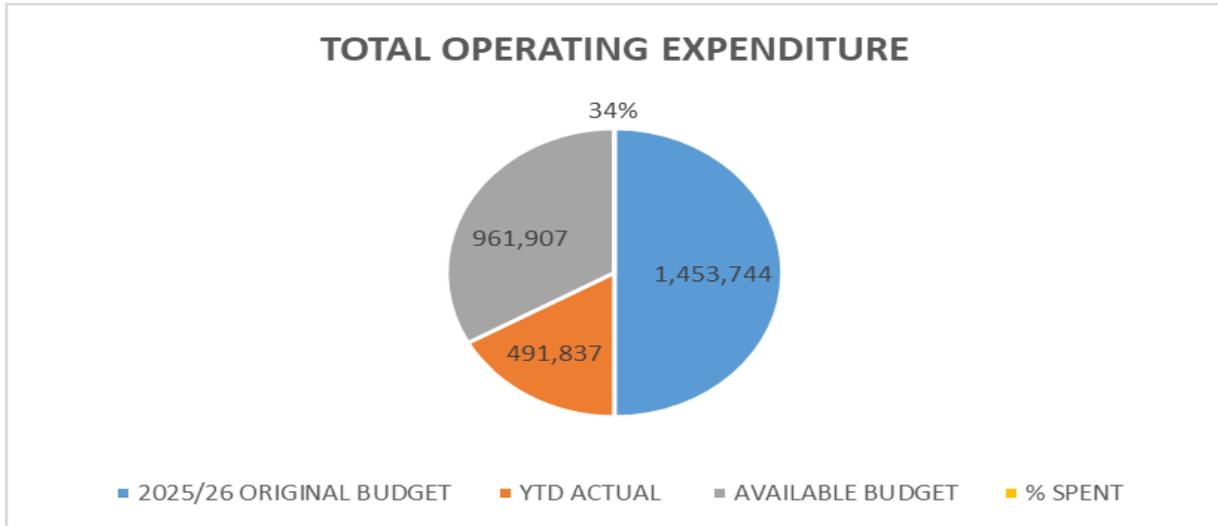


- a) The budgeted operating revenue for the 2025/2026 financial year to R1,136 billion.
- b) Total year to date operating revenue for the reporting period amount to R741.1 million or 65% when compared to the allocated budget.
- c) Operating revenue comprises of own revenue and grants at 37% and 63% respectively. The municipality depends on government grants to fund its operations as the municipality is predominately rural.
- d) Own revenue generated for the reporting period amount to R275.7 million. Own revenue is mainly derived from property rates and service charges which contributed R219.8 million or 80% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R49.1 million. This accounts for 22% of billed revenue for the reporting period. Low revenue collection remains a challenge and a threat to the financial viability of the municipality. It must however be noted that Council has approved a financial plan to gradually reduce the budget shortfall over the MTREF period wherein implementation is being monitored on regular basis.
- f) Underperformance is noted on license and permits while no revenue was reported from fines. Revenue derived from issuing of fines will be recorded through a journal as the two systems are not seamlessly integrated.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT JANUARY 2026**

**Operating Expenditure**

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



- (a) Operating expenditure has reported a negative amount of R49 million, this due to journals processed on inventory consumed and debt impairment.
- (b) Total Operating expenditure incurred to date to date amount to R491.8 million, translating to 34% against the operating expenditure budget of 1,453 billion.
- (c) Employee related costs has incurred expenditure of R59.3 million for the reporting month, this is as a result of correction of the integration error that occurred in the preceding month.
- (d) Inventory consumed has recorded a negative R73 million, this is due to a corrective journal processed for water inventory in order to align with mSCOA reporting requirements.
- (e) Debt impairment has contributed to the understatement of operating expenditure. The misstatement on debt impairment will be investigated and corrected in the next reporting period.
- (f) Depreciation has underperformed at 42%. The analysis and calculation for depreciation are performed at the end of the financial year.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2026

## 2.5 Table C5: Capital Expenditure by Vote

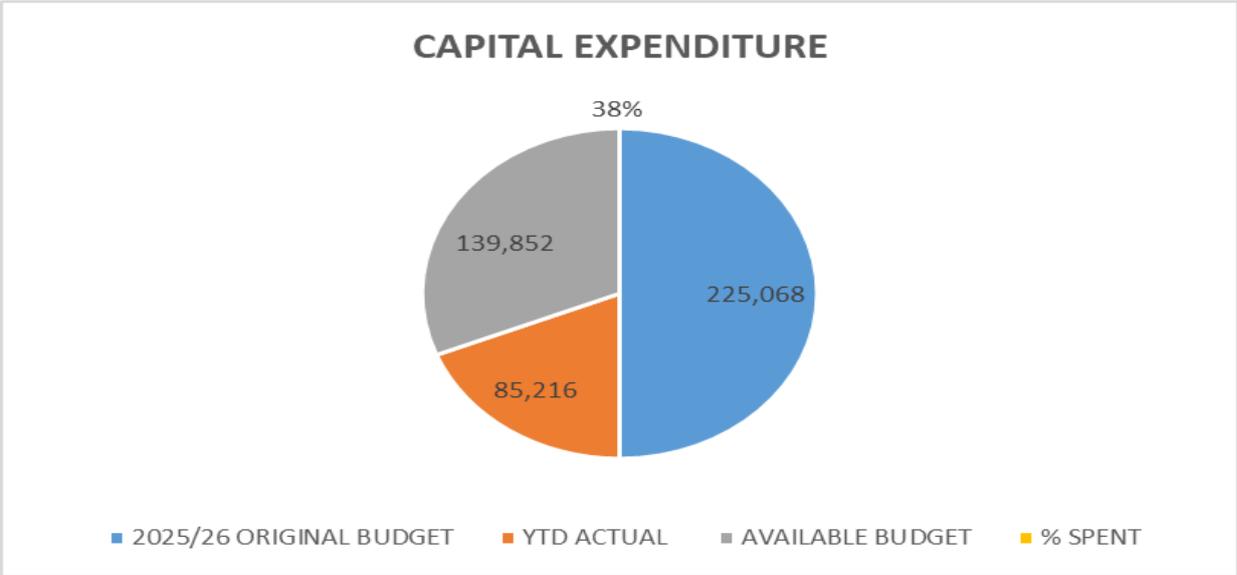
**NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January**

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	-	-	-	209	-	209	#DIV/0!	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		2 863	18 000	18 000	-	2 731	10 500	(7 770)	-74%	18 000
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		45 435	207 068	207 068	1 701	72 835	120 790	(47 955)	-40%	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>1 701</b>	<b>75 774</b>	<b>131 290</b>	<b>(55 516)</b>	<b>-42%</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>48 976</b>	<b>225 068</b>	<b>225 068</b>	<b>1 701</b>	<b>75 774</b>	<b>131 290</b>	<b>(55 516)</b>	<b>-42%</b>	<b>225 068</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		678	-	-	-	209	-	209	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		678	-	-	-	209	-	209	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		336	16 000	16 000	-	2 731	9 333	(6 603)	-71%	16 000
Community and social services		336	16 000	16 000	-	2 731	9 333	(6 603)	-71%	16 000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 264	85 000	85 000	1 074	37 094	49 583	(12 489)	-25%	85 000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3 264	85 000	85 000	1 074	37 094	49 583	(12 489)	-25%	85 000
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		44 699	124 068	124 068	627	35 741	72 373	(36 632)	-51%	124 068
Energy sources		-	7 000	7 000	-	328	4 083	(3 755)	-92%	7 000
Water management		42 171	88 068	88 068	627	18 222	51 373	(33 151)	-65%	88 068
Waste water management		-	27 000	27 000	-	17 191	15 750	1 441	9%	27 000
Waste management		2 527	2 000	2 000	-	-	1 167	(1 167)	-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>1 701</b>	<b>75 774</b>	<b>131 290</b>	<b>(55 516)</b>	<b>-42%</b>	<b>225 068</b>
<b>Funded by:</b>										
National Government		47 963	225 068	225 068	1 701	75 566	131 290	(55 724)	-42%	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>		47 963	225 068	225 068	1 701	75 566	131 290	(55 724)	-42%	225 068
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 014	-	-	-	209	-	209	#DIV/0!	-
<b>Total Capital Funding</b>		<b>48 976</b>	<b>225 068</b>	<b>225 068</b>	<b>1 701</b>	<b>75 774</b>	<b>131 290</b>	<b>(55 516)</b>	<b>-42%</b>	<b>225 068</b>

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 to date amounts to R75.7 million, VAT exclusive. (VAT inclusive amount – R85.4 million). Capital spending accounts for 38% 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.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT JANUARY 2026**

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



**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT JANUARY 2026**

**2.6 Table C6: Financial Position**

**NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M07 January**

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	56 203	619
Trade and other receivables from exchange transactions		75 828	121 731	121 731	182 257	121 731
Receivables from non-exchange transactions		96 581	99 947	99 947	170 112	99 947
Current portion of non-current receivables						
Inventory		32 437	23 430	23 430	93 016	23 430
VAT		31 990	13 519	13 519	39 889	13 519
Other current assets		25 092	5 289	5 289	24 741	5 289
<b>Total current assets</b>		<b>317 493</b>	<b>264 535</b>	<b>264 535</b>	<b>566 217</b>	<b>264 535</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		161 643	153 482	153 482	161 643	153 482
Property, plant and equipment		3 164 924	3 326 552	3 326 552	3 163 330	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	11 015	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>3 338 908</b>	<b>3 492 726</b>	<b>3 492 726</b>	<b>3 336 002</b>	<b>3 492 726</b>
<b>TOTAL ASSETS</b>		<b>3 656 402</b>	<b>3 757 261</b>	<b>3 757 261</b>	<b>3 902 220</b>	<b>3 757 261</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		2 703	1 107	1 107	(7 230)	1 107
Consumer deposits		758	605	605	762	605
Trade and other payables from exchange transactions		275 871	209 171	209 171	144 600	209 171
Trade and other payables from non-exchange transactions		9 740	-	-	45 674	-
Provision		59 988	6 423	6 423	56 171	6 423
VAT		8 305	-	-	28 634	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>357 366</b>	<b>217 306</b>	<b>217 306</b>	<b>268 611</b>	<b>217 306</b>
<b>Non current liabilities</b>						
Financial liabilities		9 029	603	603	9 029	603
Provision		42 450	47 386	47 386	42 450	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>51 480</b>	<b>47 989</b>
<b>TOTAL LIABILITIES</b>		<b>408 846</b>	<b>265 295</b>	<b>265 295</b>	<b>320 091</b>	<b>265 295</b>
<b>NET ASSETS</b>	2	<b>3 247 556</b>	<b>3 491 967</b>	<b>3 491 967</b>	<b>3 582 129</b>	<b>3 491 967</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		3 197 553	3 583 734	3 583 734	3 582 129	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>3 582 129</b>	<b>3 583 734</b>

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT JANUARY 2026**

The municipality closed the month with a favourable cash balance which is made up of call accounts investments and current accounts.

**Table C7: Cash Flow**

**NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M07 January**

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		63 602	90 509	90 509	1 106	31 004	52 797	(21 793)	-41%	90 509
Service charges		27 379	82 666	82 666	5 970	65 358	48 222	17 137	36%	82 666
Other revenue		(357 136)	42 032	42 032	2 284	(212 138)	24 519	(236 657)	-965%	42 032
Transfers and Subsidies - Operational		604 194	627 463	627 463	-	464 328	366 020	98 308	27%	627 463
Transfers and Subsidies - Capital		222 552	225 068	225 068	-	122 278	131 290	(9 012)	-7%	225 068
Interest		21 892	19 678	19 678	718	7 872	11 479	(3 607)	-31%	19 678
Dividends								-		
<b>Payments</b>										
Suppliers and employees		158 872	(957 274)	(957 274)	(14 211)	(67 352)	(558 410)	(491 058)	88%	(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>(4 133)</b>	<b>411 350</b>	<b>75 916</b>	<b>(335 434)</b>	<b>-442%</b>	<b>130 142</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		11 863	-	-	-	9	-	9	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(48 976)	(258 828)	(258 828)	(1 701)	(75 774)	(150 983)	(75 209)	50%	(258 828)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(37 113)</b>	<b>(258 828)</b>	<b>(258 828)</b>	<b>(1 701)</b>	<b>(75 765)</b>	<b>(150 983)</b>	<b>(75 218)</b>	<b>50%</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)	(919)	(9 933)	(5 826)	4 107	-70%	(9 987)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14 817)</b>	<b>(9 987)</b>	<b>(9 987)</b>	<b>(919)</b>	<b>(9 933)</b>	<b>(5 826)</b>	<b>4 107</b>	<b>-70%</b>	<b>(9 987)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		43 587	468 275	468 275	387 970	55 565	468 275			55 565
Cash/cash equivalents at month/year end:		733 012	329 602	329 602	381 217	381 217	387 382			(83 108)

Due to the challenges highlighted on the statement of Financial Position, the above cash flow statement does not reflect a true cash position of the municipality. The municipality has developed a road map in an effort to improve credibility of the information contained in the data strings.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2026

## Part 2: Supporting Documents

### Section 3: Performance Indicators

#### 3.1 Supporting Table SC2

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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%	2,4%	2,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9,3%	5,9%	5,9%	5,4%	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%	210,8%	121,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		15,5%	0,3%	0,3%	20,9%	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		18,5%	20,0%	20,0%	50,9%	20,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<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		30,1%	32,8%	32,8%	27,6%	32,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,2%	8,6%	8,6%	5,7%	8,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,2%	16,6%	16,6%	1,6%	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						

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**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 - M07 January

Description	NT Code	Budget Year 2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.T.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	40 932	23 283	20 469	19 692	12 990	12 691	82 395	689 675	902 127	817 443	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	23 239	11 072	10 995	10 942	10 923	10 362	44 544	425 857	547 934	502 628	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	871	429	380	402	370	396	2 209	9 760	14 818	13 137	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 599	1 318	1 295	1 316	1 315	1 313	7 445	41 763	58 363	53 152	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	14 489	7 074	6 954	6 833	6 691	6 585	49 523	231 232	329 380	300 863	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	304	232	152	160	149	340	941	30 323	32 603	31 914	–	–
<b>Total By Income Source</b>	<b>2000</b>	<b>82 434</b>	<b>43 408</b>	<b>40 246</b>	<b>39 344</b>	<b>32 439</b>	<b>31 687</b>	<b>187 056</b>	<b>1 428 611</b>	<b>1 885 224</b>	<b>1 719 136</b>	<b>–</b>	<b>–</b>
<b>2024/25 - totals only</b>		<b>80297639</b>	<b>100457386</b>	<b>121352973</b>	<b>36714854</b>	<b>37306438</b>	<b>30908396</b>	<b>175897101</b>	<b>#####</b>	<b>1 657 773</b>	<b>1 395 665</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	16 564	8 313	7 846	7 774	8 150	7 910	45 420	240 456	342 432	309 710	–	–
Commercial	2300	27 495	12 930	13 343	11 868	7 351	6 758	27 424	361 026	468 195	414 426	–	–
Households	2400	38 175	21 984	18 955	19 595	16 840	16 833	113 576	821 223	1 067 180	988 066	–	–
Other	2500	201	181	101	108	97	186	636	5 906	7 417	6 934	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>82 434</b>	<b>43 408</b>	<b>40 246</b>	<b>39 344</b>	<b>32 439</b>	<b>31 687</b>	<b>187 056</b>	<b>1 428 611</b>	<b>1 885 224</b>	<b>1 719 136</b>	<b>–</b>	<b>–</b>

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.885 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.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2026

## Section 5 - Aged Creditors Analysis

### 5.1 Supporting Table SC4

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	4 290	2 233	-	-	-	-	-	-	-	6 522	179
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	0950										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 290</b>	<b>2 233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 522</b>	<b>179</b>

The creditors balance for January 2026 amount to R6.5 million. Total outstanding creditors balance is payable to trade creditors.

## 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 - M07 January

Investments by maturity Name of institution & investment ID	Period of Investment Ref	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
<b>Municipality</b>													
Municipality sub-total									-	-	-	-	-
<b>Entities</b>													
Entities sub-total									-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>								<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

INVESTMENTS MOSES KOTANE 2025/2026							
INVESTMENTS MOSES KOTANE 2025/2026							
SUMMARY OF INVESTMENTS							
ACCOUNT NUMBER	TYPE OF INVESTMENT	BALANCE 01/07/2025	BANK CHARGES	DEPOSIT	INTEREST CAPITALIZED	WITHDREW	BALANCE 31/01/2026
228810957(002)	CALL MKLM MAIN STANDARD BANK	930,171.04	0.00	0.00	36,513.11	0.00	966,684.15
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	102,278,000.00	1,146,354.86	67,584,969.00	35,966,468.86
228810957(003)	CALL WSIG GRANT	4,138,235.83		40,000,000.00	781,404.21	35,316,790.47	9,602,849.57
228810957(001)	CALL FLEET	411,345.49	0.00	0.00	16,021.83	0.00	427,367.32
<b>BALANCE</b>		<b>6,109,288.31</b>		<b>142,278,000.00</b>	<b>2,026,139.74</b>	<b>102,901,759.47</b>	<b>47,511,668.58</b>

The investment reported as at 31 January 2026 amounts to R47.5 million. An additional investment reconciliation has been attached since the municipality's investment information could not be loaded to the reporting template, C-Schedule.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**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 - M07 January

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	1 010	465 100	365 345	99 755	27,3%	626 305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		600 070	615 410	615 410	-	459 844	358 989	100 855	28,1%	615 410
Expanded Public Works Programme Integrated Grant		1 124	1 895	1 895	138	1 352	1 105	246	22,3%	1 895
Local Government Financial Management Grant		2 000	2 000	2 000	34	798	1 167	(369)	-31,6%	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 486	7 000	7 000	838	3 106	4 083	(977)	-23,9%	7 000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 604	1 158	1 158	18	357	676	(319)	-47,2%	1 158
Capacity Building and Other Grants		1 604	1 158	1 158	18	357	676	(319)	-47,2%	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	1 028	465 456	366 020	99 436	27,2%	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	1 028	465 456	366 020	99 436	27,2%	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 – R459.8 million
- WSIG – R40 million
- MIG – R82.2 million
- FMG – R2 million
- EPWP – R1.3 million
- LIBRARY – R1.1 million

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**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 - M07 January**

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		550 076	626 305	626 305	(17 758)	273 610	365 346	(91 736)	-25,1%	626 305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		542 424	615 410	615 410	(18 813)	268 330	358 990	(90 661)	-25,3%	615 410
Expanded Public Works Programme Integrated Grant		1 403	1 895	1 895	138	1 395	1 105	289	26,2%	1 895
Local Government Financial Management Grant		1 165	2 000	2 000	86	804	1 167	(363)	-31,1%	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 085	7 000	7 000	831	3 082	4 083	(1 002)	-24,5%	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>(17 758)</b>	<b>273 610</b>	<b>365 346</b>	<b>(91 736)</b>	<b>-25,1%</b>	<b>626 305</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		47 963	225 068	225 068	1 701	75 566	131 290	(55 724)	-42,4%	225 068
Municipal Infrastructure Grant		47 963	175 068	175 068	1 074	43 412	102 123	(58 712)	-57,5%	175 068
Water Services Infrastructure Grant		0	50 000	50 000	627	32 154	29 167	2 987	10,2%	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>1 701</b>	<b>75 566</b>	<b>131 290</b>	<b>(55 724)</b>	<b>-42,4%</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>(16 057)</b>	<b>349 176</b>	<b>496 636</b>	<b>(147 460)</b>	<b>-29,7%</b>	<b>851 373</b>

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**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 - M07 January**

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		23 040	23 864	23 864	2 115	15 046	13 921	1 125	8%	23 864
Pension and UIF Contributions		3 209	3 322	3 322	(6)	(44)	1 938	(1 982)	-102%	3 322
Medical Aid Contributions		289	314	314	(4)	(25)	183	(208)	-114%	314
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 173	3 204	3 204	267	1 825	1 869	(44)	-2%	3 204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		959	1 625	1 625	66	478	948	(470)	-50%	1 625
<b>Sub Total - Councillors</b>		<b>30 671</b>	<b>32 329</b>	<b>32 329</b>	<b>2 436</b>	<b>17 281</b>	<b>18 859</b>	<b>(1 578)</b>	<b>-8%</b>	<b>32 329</b>
% increase	4		5,4%	5,4%						5,4%
<b>Senior Managers</b>										
Basic Salaries and Wages		2 958	9 950	9 950	575	1 564	5 804	(4 240)	-73%	9 950
Pension and UIF Contributions		617	1 774	1 774	14	49	1 035	(986)	-95%	1 774
Medical Aid Contributions		-	165	165	-	-	96	(96)	-100%	165
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		238	281	281	79	175	164	11	7%	281
Motor Vehicle Allowance		541	541	541	90	316	316	(0)	0%	541
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-95%	1
<b>Sub Total - Senior Managers</b>		<b>4 354</b>	<b>12 711</b>	<b>12 711</b>	<b>759</b>	<b>2 104</b>	<b>7 415</b>	<b>(5 311)</b>	<b>-72%</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	39 228	137 501	143 499	(5 997)	-4%	245 997
Pension and UIF Contributions		39 416	47 739	47 739	7 499	27 049	27 848	(799)	-3%	47 739
Medical Aid Contributions		17 688	21 559	21 559	3 272	11 074	12 576	(1 502)	-12%	21 559
Overtime		18 552	18 420	18 420	3 826	12 773	10 745	2 028	19%	18 420
Performance Bonus		14 977	18 204	18 204	3 505	9 460	10 619	(1 160)	-11%	18 204
Motor Vehicle Allowance		770	1 193	1 193	164	502	696	(194)	-28%	1 193
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		853	901	901	164	564	526	38	7%	901
Other benefits and allowances		3 982	5 123	5 123	777	2 481	2 988	(507)	-17%	5 123
Acting and post related allowances		1 542	1 255	1 255	201	816	732	84	12%	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>58 638</b>	<b>202 220</b>	<b>210 229</b>	<b>(8 009)</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>61 833</b>	<b>221 604</b>	<b>236 503</b>	<b>(14 899)</b>	<b>-6%</b>	<b>405 431</b>
			15,3%	15,3%						15,3%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCE S &amp; BENEFITS</b>		<b>351 507</b>	<b>405 431</b>	<b>405 431</b>	<b>61 833</b>	<b>221 604</b>	<b>236 503</b>	<b>(14 899)</b>	<b>-6%</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>59 396</b>	<b>204 324</b>	<b>217 644</b>	<b>(13 321)</b>	<b>-6%</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

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(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 - M07 January

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	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	6 600	4 244	850	1 726	1 106	7 542	7 542	7 542	7 542	29 335	90 509	94 801	99 027	
Service charges - Electricity revenue																	
Service charges - Water revenue		(7 640)	(6 003)	(35 982)	86 395	6 812	14 311	5 936	6 326	6 326	6 326	6 326	(13 218)	75 918	81 205	82 705	
Service charges - Waste Water Management		206	140	149	353	69	389	17	164	164	164	164	(12)	1 968	2 101	2 131	
Service charges - Waste Management		47	54	16	22	23	24	18	398	398	398	398	2 982	4 780	4 984	5 105	
Rental of facilities and equipment		3	4	1	3	4		3	8	8	8	8	49	101	109	103	
Interest earned - external investments		206	1 030	1 387	701	222	817	568	1 091	1 091	1 091	1 091	3 799	13 097	13 482	13 921	
Interest earned - outstanding debtors		345	829	640	261	91	623	150	548	548	548	548	1 448	6 582	11 890	14 496	
Dividends received																	
Fines, penalties and forfeits		29	14	8	9	32	64	32	30	30	30	30	52	361	377	386	
Licences and permits		29	49	49	57	37	42	43	277	277	277	277	1 912	3 328	3 476	3 628	
Agency services																	
Transfers and Subsidies - Operational		256 421	2 474		1 157	853	203 423		52 289	52 289	52 289	52 289	(46 019)	627 463	641 339	671 243	
Other revenue		(328 326)	22 198	49 739	(88 672)	46 732	83 473	2 206	3 187	3 187	3 187	3 187	238 146	38 242	41 234	43 237	
<b>Cash Receipts by Source</b>		<b>(77 117)</b>	<b>35 705</b>	<b>22 608</b>	<b>4 530</b>	<b>55 727</b>	<b>304 893</b>	<b>10 078</b>	<b>71 862</b>	<b>71 862</b>	<b>71 862</b>	<b>71 862</b>	<b>218 474</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			15 000	46 844			18 756	18 756	18 756	18 756	27 767	225 068	243 440	255 796	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets					9								(9)				
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
VAT Control (receipts)									2 907	2 907	2 907	2 907	23 257	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>22 608</b>	<b>19 539</b>	<b>102 571</b>	<b>304 893</b>	<b>10 078</b>	<b>93 525</b>	<b>93 525</b>	<b>93 525</b>	<b>93 525</b>	<b>269 490</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	(305)	656	(4 701)	5 390	(2 183)	31 092	31 092	31 092	31 092	249 443	373 102	390 640	411 851	
Remuneration of councillors		(107)	36	(111)	(102)	(529)	353	2 262	2 694	2 694	2 694	2 694	19 751	32 329	33 630	34 925	
Interest																	
Bulk purchases - Electricity		1 582	453	20	1 293	59	284		3 885	3 885	3 885	3 885	27 389	46 620	48 252	49 458	
Acquisitions - water & other inventory		51 589							13 763	13 763	13 763	13 763	58 513	165 153	181 669	205 285	
Contracted services							89 748	10 323					(100 071)				
Transfers and subsidies - other municipalities																	
Transfers and subsidies - other																	
Other expenditure		(216 109)	49 256	18 272	17 768	(26 032)	53 686	1 949	28 339	28 339	28 339	28 339	327 924	340 070	337 017	343 480	
<b>Cash Payments by Type</b>		<b>(162 711)</b>	<b>49 846</b>	<b>17 875</b>	<b>19 615</b>	<b>(31 204)</b>	<b>149 461</b>	<b>12 351</b>	<b>79 773</b>	<b>79 773</b>	<b>79 773</b>	<b>79 773</b>	<b>582 950</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	7 238	20 029	4	37 555	1 701	21 569	21 569	21 569	21 569	96 778	258 828	279 959	294 165	
Repayment of borrowing					4 498	901	3 614	919	832	832	832	832	(3 275)	9 987	1 109	603	
Other Cash Flows/Payments			1 035	4 722		980	3 523	1 860					(12 115)				
<b>Total Cash Payments by Type</b>		<b>(162 711)</b>	<b>60 129</b>	<b>29 835</b>	<b>44 142</b>	<b>(29 319)</b>	<b>194 152</b>	<b>16 831</b>	<b>102 174</b>	<b>102 174</b>	<b>102 174</b>	<b>102 174</b>	<b>664 334</b>	<b>1 226 089</b>	<b>1 272 279</b>	<b>1 339 768</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>146 028</b>	<b>(24 424)</b>	<b>(7 227)</b>	<b>(24 603)</b>	<b>131 890</b>	<b>110 741</b>	<b>(6 753)</b>	<b>(8 649)</b>	<b>(8 649)</b>	<b>(8 649)</b>	<b>(8 649)</b>	<b>(394 844)</b>	<b>(103 787)</b>	<b>(96 109)</b>	<b>(108 341)</b>	
Cash/cash equivalents at the month/year beginning:		55 565	201 593	177 169	169 942	145 338	277 228	387 970	381 217	372 568	363 919	355 270	346 621	55 565	(48 223)	(144 331)	
Cash/cash equivalents at the month/year end:		201 593	177 169	169 942	145 338	277 228	387 970	381 217	372 568	363 919	355 270	346 621	(48 223)	(144 331)	(252 672)		

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2026

## 9.2 Supporting Table SC1

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>				
1	<b>Revenue</b>			
	Transfers and subsidies	27%	Receipt of Equitable share franchises	Budget will be corrected during adjustment budget phase to align with the payment schedule. Adjustment budget will be considered.
	Interest on current & non current assets	-35%	Reduced Bank balances - inflation linked	Adjustment budget will be considered.
	Fines	-100%	Lack of seamless integration between the two systems	A journal will be processed at the end of the year to account for the revenue derived from issuing of fines. Adjustment budget will be considered.
	Sanitation	-28%	Correction journal processed to rectify debtors accounts	
2	<b>Expenditure By Type</b>			
	Interest - finance cost	-64%	Portion of Vehicle lease end in September 2025 and long term has been settled	Budget will be revised accordingly
	Debt Impairment and Depreciation	-64%	Debtors and assets were not fully impaired. Debt impairment is mistated	Corrective journal will be processed on debt impairment to rectify the mistatement
	Irrecoverable debt	100%	No budget was allocated for the item.	Budget will be allocated during adjustment period budget to avoid unauthorised expenditure.
	Inventory consumed	-82%	Transfer of water inventory expenditure to the correct vote.	Only water consumed will be recorded under this line item as required by mSCOA.
3				
4	<b>Financial Position</b>			
	Cash		Not all the bank accounts balances are included on C6.	The system vendor is being engaged to assist with the mapping to rectify the discrepancy.
5	<b>Cash Flow</b>			
	Payment to suppliers and employees		Incorrect mapping of vote numbers in the financial system	This mistatement will be investigated and be corrected accordingly in the next reporting period,
	Other revenue and opening balance			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

## Section 10: Capital Programme Performance

### 10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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
<b>R thousands</b>									
<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	20 029	20 029	75 023	54 994	73,3%	9%
November	17 738	18 756	18 756	4	4	93 778	93 774	100,0%	0%
December	7 794	18 756	18 756	37 555	37 555	112 534	74 979	66,6%	17%
January	6 308	18 756	18 756	1 701	1 701	131 290	129 589	98,7%	1%
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>75 774</b>					

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**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**

**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	627	23,432	49,058	25,626	52.2%	84,100
Roads Infrastructure		-	1,500	1,500	-	-	875	875	100.0%	1,500
Roads		-	1,500	1,500	-	-	875	875	100.0%	1,500
Electrical Infrastructure		-	7,000	7,000	-	328	4,083	3,755	92.0%	7,000
LV Networks		-	7,000	7,000	-	328	4,083	3,755	92.0%	7,000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		42,171	63,600	63,600	627	15,751	37,100	21,349	57.5%	63,600
Water Treatment Works		23,598	-	-	-	-	-	-	-	-
Bulk Mains		-	9,000	9,000	-	7,261	5,250	(2,011)	-38.3%	9,000
Distribution		18,573	39,600	39,600	627	7,703	23,100	15,397	66.7%	39,600
Distribution Points		-	15,000	15,000	-	787	8,750	7,963	91.0%	15,000
Sanitation Infrastructure		-	10,000	10,000	-	7,353	5,833	(1,520)	-26.1%	10,000
Waste Water Treatment Works		-	10,000	10,000	-	7,353	5,833	(1,520)	-26.1%	10,000
Solid Waste Infrastructure		2,527	2,000	2,000	-	-	1,167	1,167	100.0%	2,000
Landfill Sites		2,527	2,000	2,000	-	-	1,167	1,167	100.0%	2,000
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		678	-	-	-	209	-	(209)	#DIV/0!	-
Furniture and Office Equipment		678	-	-	-	209	-	(209)	#DIV/0!	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		336	-	-	-	-	-	-	-	-
Transport Assets		336	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	<b>1</b>	<b>45,712</b>	<b>84,100</b>	<b>84,100</b>	<b>627</b>	<b>23,640</b>	<b>49,058</b>	<b>25,418</b>	<b>51.8%</b>	<b>84,100</b>

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**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	-	6,847	8,750	1,903	21.7%	15,000
Roads Infrastructure		-	15,000	15,000	-	6,847	8,750	1,903	21.7%	15,000
Roads		-	15,000	15,000	-	6,847	8,750	1,903	21.7%	15,000
<b>Community Assets</b>		-	4,468	4,468	-	-	2,606	2,606	100.0%	4,468
Community Facilities		-	4,468	4,468	-	-	2,606	2,606	100.0%	4,468
Cemeteries/Crematoria		-	4,468	4,468	-	-	2,606	2,606	100.0%	4,468
Police								-		
Unimproved Property								-		
<b>Other assets</b>		-	2,000	2,000	-	-	1,167	1,167	100.0%	2,000
Operational Buildings		-	2,000	2,000	-	-	1,167	1,167	100.0%	2,000
Laboratories								-		
Training Centres		-	2,000	2,000	-	-	1,167	1,167	100.0%	2,000
Manufacturing Plant								-		
<b>Zoo's, Marine and Non-biolog</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Zoological plants and animals								-		
<b>Total Capital E</b>	<b>1</b>	-	21,468	21,468	-	6,847	12,523	5,676	45.3%	21,468

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		48,930	65,374	65,374	994	30,072	38,135	8,062	21.1%	65,374
Roads Infrastructure		394	3,300	3,300	–	215	1,925	1,711	88.9%	3,300
Roads		394	3,000	3,000	–	215	1,750	1,536	87.7%	3,000
Road Furniture		–	300	300	–	–	175	175	100.0%	300
Electrical Infrastructure		375	100	100	–	–	58	58	100.0%	100
LV Networks		375	100	100	–	–	58	58	100.0%	100
Water Supply Infrastructure		29,963	36,500	36,500	470	22,831	21,292	(1,539)	-7.2%	36,500
Reservoirs		–	6,500	6,500	–	–	3,792	3,792	100.0%	6,500
Water Treatment Works		29,963	30,000	30,000	470	22,831	17,500	(5,331)	-30.5%	30,000
Sanitation Infrastructure		5,029	2,000	2,000	–	578	1,167	589	50.5%	2,000
Waste Water Treatment Works		5,029	2,000	2,000	–	578	1,167	589	50.5%	2,000
Solid Waste Infrastructure		13,169	23,474	23,474	524	6,449	13,693	7,244	52.9%	23,474
Landfill Sites		13,169	23,474	23,474	524	6,449	13,693	7,244	52.9%	23,474
<b>Community Assets</b>		30	350	350	–	4	204	200	97.9%	350
Community Facilities		–	100	100	–	–	58	58	100.0%	100
Cemeteries/Crematoria		–	100	100	–	–	58	58	100.0%	100
Sport and Recreation Facilities		30	250	250	–	4	146	141	97.0%	250
Outdoor Facilities		30	250	250	–	4	146	141	97.0%	250
<b>Other assets</b>		6,468	8,600	8,600	1,044	4,800	5,017	217	4.3%	8,600
Operational Buildings		6,468	8,600	8,600	1,044	4,800	5,017	217	4.3%	8,600
Municipal Offices		6,468	8,600	8,600	1,044	4,800	5,017	217	4.3%	8,600
<b>Intangible Assets</b>		7,125	9,000	9,000	–	1,962	5,250	3,288	62.6%	9,000
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		7,125	9,000	9,000	–	1,962	5,250	3,288	62.6%	9,000
Computer Software and Applications		7,125	9,000	9,000	–	1,962	5,250	3,288	62.6%	9,000
<b>Computer Equipment</b>		34	50	50	–	2	29	27	92.5%	50
Computer Equipment		34	50	50	–	2	29	27	92.5%	50
<b>Machinery and Equipment</b>		–	100	100	–	–	58	58	100.0%	100
Machinery and Equipment		–	100	100	–	–	58	58	100.0%	100
<b>Transport Assets</b>		3,775	14,750	14,750	102	5,494	8,604	3,110	36.1%	14,750
Transport Assets		3,775	14,750	14,750	102	5,494	8,604	3,110	36.1%	14,750
<b>Total Repairs and Maintenance</b>	1	66,362	98,224	98,224	2,141	42,335	57,297	14,962	26.1%	98,224

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**10.2.4 Supporting Table SC13d**

**NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January**

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	8,323	58,263	82,341	24,078	29.2%	141,156
Roads Infrastructure		34,881	53,345	53,345	2,234	15,637	31,118	15,481	49.7%	53,345
Roads		34,881	53,345	53,345	2,234	15,637	31,118	15,481	49.7%	53,345
Storm water Infrastructure		5,019	5,927	5,927	423	2,964	3,457	494	14.3%	5,927
Drainage Collection		5,019	5,927	5,927	423	2,964	3,457	494	14.3%	5,927
Electrical Infrastructure		3,724	4,251	4,251	312	2,182	2,479	297	12.0%	4,251
Power Plants		3,724	4,251	4,251	312	2,182	2,479	297	12.0%	4,251
Water Supply Infrastructure		57,599	74,316	74,316	5,101	35,708	43,351	7,643	17.6%	74,316
Dams and Weirs		6	-	-	-	-	-	-		-
Distribution		57,593	74,316	74,316	5,101	35,708	43,351	7,643	17.6%	74,316
Sanitation Infrastructure		2,134	2,542	2,542	179	1,251	1,483	232	15.6%	2,542
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		2,134	2,542	2,542	179	1,251	1,483	232	15.6%	2,542
Solid Waste Infrastructure		662	776	776	74	521	452	(69)	-15.2%	776
Landfill Sites		662	776	776	74	521	452	(69)	-15.2%	776
<b>Community Assets</b>		16,647	24,672	24,672	1,384	9,686	14,392	4,706	32.7%	24,672
Community Facilities		16,647	24,672	24,672	1,384	9,686	14,392	4,706	32.7%	24,672
Halls		14,681	20,772	20,772	1,220	8,539	12,117	3,579	29.5%	20,772
Centres		1,966	3,899	3,899	164	1,147	2,275	1,128	49.6%	3,899
Other Heritage		-	-	-	-	-	-	-		-
<b>Other assets</b>		6,190	8,288	8,288	518	3,624	4,835	1,211	25.0%	8,288
Operational Buildings		6,190	8,288	8,288	518	3,624	4,835	1,211	25.0%	8,288
Municipal Offices		6,190	8,288	8,288	518	3,624	4,835	1,211	25.0%	8,288
<b>Intangible Assets</b>		2,244	2,856	2,856	189	1,313	1,666	353	21.2%	2,856
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		2,244	2,856	2,856	189	1,313	1,666	353	21.2%	2,856
Computer Software and Applications		2,244	2,856	2,856	189	1,313	1,666	353	21.2%	2,856
<b>Furniture and Office Equipment</b>		2,295	3,071	3,071	276	1,813	1,792	(21)	-1.2%	3,071
Furniture and Office Equipment		2,295	3,071	3,071	276	1,813	1,792	(21)	-1.2%	3,071
<b>Machinery and Equipment</b>		219	305	305	18	121	178	57	31.8%	305
Machinery and Equipment		219	305	305	18	121	178	57	31.8%	305
<b>Transport Assets</b>		4,385	6,212	6,212	464	3,860	3,624	(236)	-6.5%	6,212
Transport Assets		4,385	6,212	6,212	464	3,860	3,624	(236)	-6.5%	6,212
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Depreciated</b>	1	135,999	186,561	186,561	11,172	78,680	108,827	30,147	27.7%	186,561

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT JANUARY 2026**

**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	1,074	42,556	61,542	18,985	30.8%	105,500
Roads Infrastructure		3,264	68,500	68,500	1,074	30,247	39,958	9,711	24.3%	68,500
Roads		3,264	68,500	68,500	1,074	30,247	39,958	9,711	24.3%	68,500
Capital Spares								-		
Water Supply Infrastructure		-	20,000	20,000	-	2,472	11,667	9,195	78.8%	20,000
Bulk Mains		-	20,000	20,000	-	2,472	11,667	9,195	78.8%	20,000
Sanitation Infrastructure		-	17,000	17,000	-	9,837	9,917	79	0.8%	17,000
Pump Station								-		
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	17,000	17,000	-	9,837	9,917	79	0.8%	17,000
<b>Community Assets</b>		-	14,000	14,000	-	2,731	8,167	5,436	66.6%	14,000
Community Facilities		-	14,000	14,000	-	2,731	8,167	5,436	66.6%	14,000
Libraries								-		
Cemeteries/Crematoria		-	14,000	14,000	-	2,731	8,167	5,436	66.6%	14,000
<b>Total Capital Expenditure</b>	<b>1</b>	<b>3,264</b>	<b>119,500</b>	<b>119,500</b>	<b>1,074</b>	<b>45,287</b>	<b>69,708</b>	<b>24,422</b>	<b>35.0%</b>	<b>119,500</b>