

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 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 JULY 2025				
(R'000)	2025/26 ORIGINAL BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,136,908	292,746	844,163	26%
TOTAL EXPENDITURE	1,453,744	47,073	1,406,671	3%
CAPITAL EXPENDITURE	225,068	-	225,068	0%

Operating revenue generated for the reporting period amount to R292.7 million which translate to 26% against the budgeted amount. Operating expenditure for the same period amount to R47 million or 3% 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. No capital expenditure has been incurred for July 2025.

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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

2.1 Table C1: Monthly Budget Statements Summary

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

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M01 July

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	165,220	174,056	174,056	14,451	14,451	14,505	(54)	-0%	174,056
Service charges	199,279	217,477	217,477	14,465	14,465	18,123	(3,658)	-20%	217,477
Investment revenue	13,235	13,097	13,097	206	206	1,091	(885)	-81%	13,097
Transfers and subsidies - Operational	610,284	627,463	627,463	256,421	256,421	52,289	204,132	0	627,463
Other own revenue	103,853	104,816	104,816	7,203	7,203	8,735	(1,532)	-18%	104,816
Total Revenue (excluding capital transfers and contributions)	1,091,871	1,136,908	1,136,908	292,746	292,746	94,742	198,003	209%	1,136,908
Employee costs	316,810	373,102	373,102	29,924	29,924	31,092	(1,168)	-4%	373,102
Remuneration of Councillors	27,964	32,329	32,329	2,129	2,129	2,694	(565)	-21%	32,329
Depreciation and amortisation	134,202	186,561	186,561	-	-	15,547	(15,547)	-100%	186,561
Interest	2,158	2,597	2,597	91	91	216	(125)	-58%	2,597
Inventory consumed and bulk purchases	192,732	235,773	235,773	3,616	3,616	19,648	(16,031)	-82%	235,773
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	614,064	623,382	623,382	11,312	11,312	51,949	(40,636)	-78%	623,382
Total Expenditure	1,287,929	1,453,744	1,453,744	47,073	47,073	121,146	(74,072)	-61%	1,453,744
Surplus/(Deficit)	(196,058)	(316,836)	(316,836)	245,672	245,672	(26,403)	272,076	-1030%	(316,836)
Transfers and subsidies - capital (monetary)	215,615	225,068	225,068	-	-	18,756	###	-100%	225,068
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	-3312%	(91,768)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	-3312%	(91,768)
Capital expenditure & funds sources									
Capital expenditure	58,002	225,068	225,068	-	-	18,756	(18,756)	-100%	225,068
Capital transfers recognised	56,989	225,068	225,068	-	-	18,756	(18,756)	-100%	225,068
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,014	-	-	-	-	-	-	-	-
Total sources of capital funds	58,002	225,068	225,068	-	-	18,756	(18,756)	-100%	225,068
Financial position									
Total current assets	315,786	264,535	264,535	-	483,079	-	-	-	264,535
Total non current assets	3,307,093	3,492,726	3,492,726	-	3,307,093	-	-	-	3,492,726
Total current liabilities	344,865	217,306	217,306	-	267,674	-	-	-	217,306
Total non current liabilities	46,494	47,989	47,989	-	46,494	-	-	-	47,989
Community wealth/Equity	3,199,013	3,583,734	3,583,734	-	3,477,192	-	-	-	3,583,734
Cash flows									
Net cash from (used) operating	750,528	130,142	130,142	146,028	146,028	10,845	(135,183)	-1246%	130,142
Net cash from (used) investing	(181,650)	(258,828)	(258,828)	-	-	(21,569)	(21,569)	100%	(258,828)
Net cash from (used) financing	(14,792)	(9,987)	(9,987)	-	-	(832)	(832)	100%	(9,987)
Cash/cash equivalents at the month/year end	597,672	329,602	329,602	201,593	201,593	456,719	255,126	56%	(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	82,161	38,138	39,970	38,065	37,099	33,896	324,110	#####	1,734,755
Creditors Age Analysis									
Total Creditors	18	-	-	-	-	-	-	-	18

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

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

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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										
<i>Governance and administration</i>		612,555	629,847	629,847	183,700	183,700	52,487	131,213	250%	629,847
Executive and council		23,620	24,888	24,888	22,993	22,993	2,074	20,919	1009%	24,888
Finance and administration		588,934	604,959	604,959	160,707	160,707	50,413	110,294	219%	604,959
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6,068	24,435	24,435	33	33	2,036	(2,003)	-98%	24,435
Community and social services		1,649	1,208	1,208	4	4	101	(97)	-96%	1,208
Sport and recreation		6	18,000	18,000	0	0	1,500	(1,500)	-100%	18,000
Public safety		4,413	5,227	5,227	29	29	436	(407)	-93%	5,227
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67,668	92,312	92,312	2	2	7,693	(7,690)	-100%	92,312
Planning and development		5,684	7,312	7,312	2	2	609	(607)	-100%	7,312
Road transport		61,984	85,000	85,000	-	-	7,083	(7,083)	-100%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		621,196	615,382	615,382	109,009	109,009	51,282	57,728	113%	615,382
Energy sources		6,563	7,000	7,000	-	-	583	(583)	-100%	7,000
Water management		478,347	468,370	468,370	12,900	12,900	39,031	(26,130)	-67%	468,370
Waste water management		30,492	31,358	31,358	390	390	2,613	(2,223)	-85%	31,358
Waste management		105,794	108,653	108,653	95,719	95,719	9,054	86,664	957%	108,653
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,307,486	1,361,976	1,361,976	292,746	292,746	113,498	179,248	158%	1,361,976
Expenditure - Functional										
<i>Governance and administration</i>		411,491	441,308	441,308	21,047	21,047	36,776	(15,728)	-43%	441,308
Executive and council		98,954	103,912	103,912	6,084	6,084	8,659	(2,575)	-30%	103,912
Finance and administration		306,195	331,088	331,088	14,443	14,443	27,591	(13,148)	-48%	331,088
Internal audit		6,342	6,308	6,308	520	520	526	(5)	-1%	6,308
<i>Community and public safety</i>		131,316	148,457	148,457	7,748	7,748	12,371	(4,624)	-37%	148,457
Community and social services		31,839	40,717	40,717	1,513	1,513	3,393	(1,880)	-55%	40,717
Sport and recreation		49,788	56,966	56,966	2,519	2,519	4,747	(2,228)	-47%	56,966
Public safety		49,689	50,773	50,773	3,715	3,715	4,231	(516)	-12%	50,773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		68,757	129,969	129,969	2,523	2,523	10,831	(8,307)	-77%	129,969
Planning and development		24,141	55,208	55,208	1,978	1,978	4,601	(2,623)	-57%	55,208
Road transport		44,616	74,760	74,760	546	546	6,230	(5,684)	-91%	74,760
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		673,175	730,495	730,495	15,451	15,451	60,875	(45,424)	-75%	730,495
Energy sources		48,580	63,956	63,956	4,213	4,213	5,330	(1,116)	-21%	63,956
Water management		523,043	553,818	553,818	6,909	6,909	46,151	(39,243)	-85%	553,818
Waste water management		44,122	54,288	54,288	1,285	1,285	4,524	(3,239)	-72%	54,288
Waste management		57,430	58,433	58,433	3,043	3,043	4,869	(1,826)	-38%	58,433
<i>Other</i>		3,190	3,516	3,516	304	304	293	11	4%	3,516
Total Expenditure - Functional	3	1,287,929	1,453,744	1,453,744	47,073	47,073	121,146	(74,072)	-61%	1,453,744
Surplus/ (Deficit) for the year		19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	-33.1241	(91,768)

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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) - M01 July

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	22,993	2,074	20,919	1008.6%	24,888
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		588,317	604,309	604,309	160,664	160,664	50,359	110,305	219.0%	604,309
Vote 04 - Corporate Services		617	650	650	44	44	54	(11)	-19.5%	650
Vote 05 - Community Services		111,862	133,089	133,089	95,752	95,752	11,091	84,661	763.4%	133,089
Vote 06 - Planning & Development		198	312	312	2	2	26	(24)	-91.1%	312
Vote 07 - Infrastructure & Technical Services		582,871	598,728	598,728	13,291	13,291	49,894	(36,603)	-73.4%	598,728
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,307,486	1,361,976	1,361,976	292,746	292,746	113,498	179,248	157.9%	1,361,976
Expenditure by Vote										
Vote 01 - Municipal Council	1	82,037	85,651	85,651	5,455	5,455	7,138	(1,683)	-23.6%	85,651
Vote 02 - Office Of The Accounting Officer		28,947	30,688	30,688	1,705	1,705	2,557	(853)	-33.3%	30,688
Vote 03 - Budget And Treasury Office		182,875	202,483	202,483	5,949	5,949	16,874	(10,924)	-64.7%	202,483
Vote 04 - Corporate Services		103,385	111,629	111,629	7,765	7,765	9,302	(1,538)	-16.5%	111,629
Vote 05 - Community Services		199,277	215,407	215,407	10,578	10,578	17,951	(7,373)	-41.1%	215,407
Vote 06 - Planning & Development		22,551	48,360	48,360	2,039	2,039	4,030	(1,992)	-49.4%	48,360
Vote 07 - Infrastructure & Technical Services		668,858	759,526	759,526	13,584	13,584	63,294	(49,710)	-78.5%	759,526
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,287,929	1,453,744	1,453,744	47,073	47,073	121,146	(74,072)	-61.1%	1,453,744
Surplus/ (Deficit) for the year	2	19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	-3312.4%	(91,768)

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

2.5 Table C4: Financial Performance (Revenue & Expenditure)

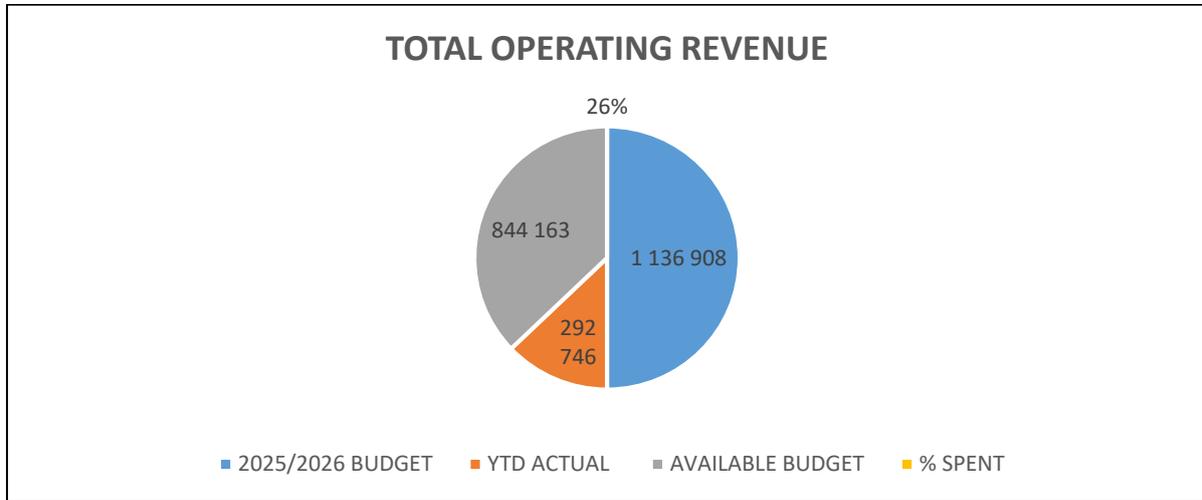
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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		181,108	198,188	198,188	12,900	12,900	16,516	(3,615)	-22%	198,188
Service charges - Waste Water Management		4,879	5,180	5,180	390	390	432	(41)	-10%	5,180
Service charges - Waste management		13,292	14,109	14,109	1,174	1,174	1,176	(1)	0%	14,109
Sale of Goods and Rendering of Services		722	1,418	1,418	9	9	118	(109)	-92%	1,418
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		59,933	60,358	60,358	3,220	3,220	5,030	(1,810)	-36%	60,358
Interest from Current and Non Current Assets		13,235	13,097	13,097	206	206	1,091	(885)	-81%	13,097
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7	101	101	3	3	8	(5)	-64%	101
Licence and permits		2,588	3,328	3,328	29	29	277	(248)	-90%	3,328
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1,624	2,014	2,014	380	380	168	212	126%	2,014
Non-Exchange Revenue										
Property rates		165,220	174,056	174,056	14,451	14,451	14,505	(54)	0%	174,056
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,826	1,899	1,899	-	-	158	(158)	-100%	1,899
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		610,284	627,463	627,463	256,421	256,421	52,289	204,132	390%	627,463
Interest		36,388	35,698	35,698	3,562	3,562	2,975	587	20%	35,698
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		533	-	-	-	-	-	-	-	-
Other Gains		232	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1,091,871	1,136,908	1,136,908	292,746	292,746	94,742	198,003	209%	1,136,908
Expenditure By Type										
Employee related costs		316,810	373,102	373,102	29,924	29,924	31,092	(1,168)	-4%	373,102
Remuneration of councillors		27,964	32,329	32,329	2,129	2,129	2,694	(565)	-21%	32,329
Bulk purchases - electricity		33,550	46,620	46,620	3,773	3,773	3,885	(112)	-3%	46,620
Inventory consumed		159,182	189,153	189,153	(157)	(157)	15,763	(15,920)	-101%	189,153
Debt impairment		426,123	309,909	309,909	-	-	25,826	(25,826)	-100%	309,909
Depreciation and amortisation		134,202	186,561	186,561	-	-	15,547	(15,547)	-100%	186,561
Interest		2,158	2,597	2,597	91	91	216	(125)	-58%	2,597
Contracted services		197,608	204,518	204,518	6,760	6,760	17,043	(10,283)	-60%	204,518
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		(121,795)	-	-	876	876	-	876	#DIV/0!	-
Operational costs		111,603	108,955	108,955	3,677	3,677	9,080	(5,403)	-60%	108,955
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		525	-	-	-	-	-	-	-	-
Total Expenditure		1,287,929	1,453,744	1,453,744	47,073	47,073	121,146	(74,072)	-61%	1,453,744
Surplus/(Deficit)		(196,058)	(316,836)	(316,836)	245,672	245,672	(26,403)	272,076	(0)	(316,836)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		215,615	225,068	225,068	-	-	18,756	(18,756)	(0)	225,068
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	(0)	(91,768)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	(0)	(91,768)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	(0)	(91,768)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19,557	(91,768)	(91,768)	245,672	245,672	(7,648)	253,320	(0)	(91,768)

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

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

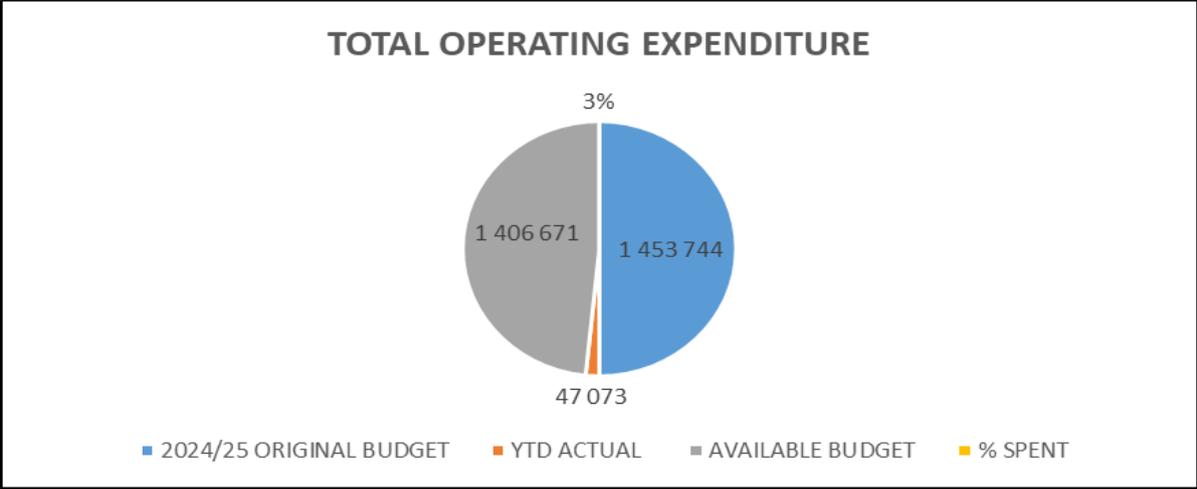


- a) The budgeted operating revenue for the 2025/2026 financial year to R1,136 billion.
- b) Total year operating revenue for the reporting period amount to R292.7 million or 26%.
- c) Operating revenue comprises of own revenue and grants at 12% and 88% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R36.3 million. Own revenue is mainly derived from property rates and service charges which contributed R28.9 million or 80% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R6.7 million. This accounts for 23% 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 JULY 2025**

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R47 million, translating to 3% 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 processed to rectify the error in the next month.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

2.5 Table C5: Capital Expenditure by Vote

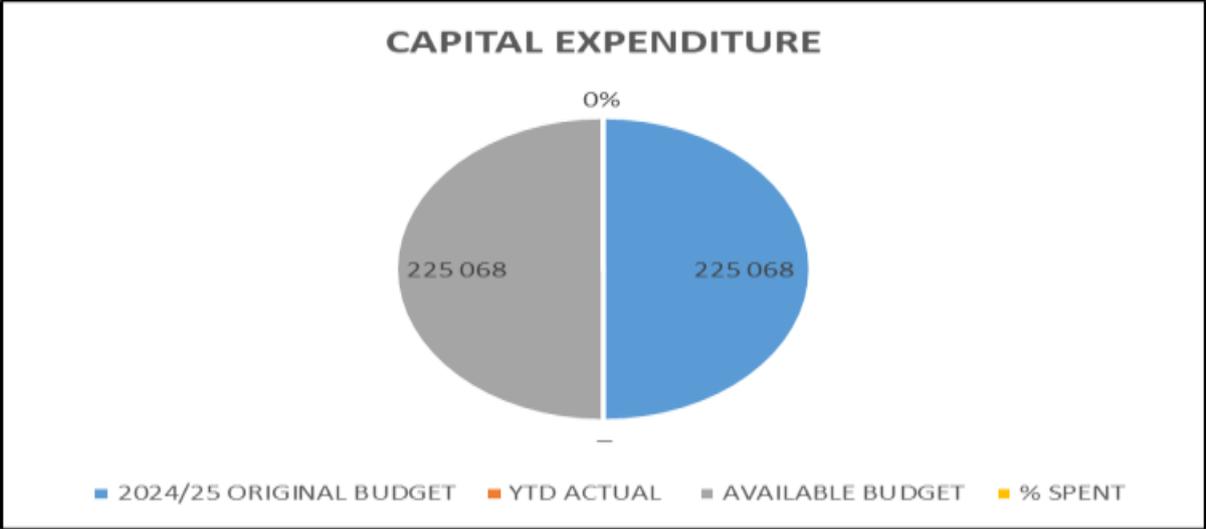
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

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		336	18,000	18,000	-	-	1,500	(1,500)	-100%	18,000
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		56,989	207,068	207,068	-	-	17,256	(17,256)	-100%	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	58,002	225,068	225,068	-	-	18,756	(18,756)	-100%	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		58,002	225,068	225,068	-	-	18,756	(18,756)	-100%	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	-	-	1,333	(1,333)	-100%	16,000
Community and social services		336	16,000	16,000	-	-	1,333	(1,333)	-100%	16,000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		10,259	85,000	85,000	-	-	7,083	(7,083)	-100%	85,000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,259	85,000	85,000	-	-	7,083	(7,083)	-100%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		46,730	124,068	124,068	-	-	10,339	(10,339)	-100%	124,068
Energy sources		4,559	7,000	7,000	-	-	583	(583)	-100%	7,000
Water management		42,171	88,068	88,068	-	-	7,339	(7,339)	-100%	88,068
Waste water management		-	27,000	27,000	-	-	2,250	(2,250)	-100%	27,000
Waste management		-	2,000	2,000	-	-	167	(167)	-100%	2,000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	58,002	225,068	225,068	-	-	18,756	(18,756)	-100%	225,068
Funded by:										
National Government		56,989	225,068	225,068	-	-	18,756	(18,756)	-100%	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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		56,989	225,068	225,068	-	-	18,756	(18,756)	-100%	225,068
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,014	-	-	-	-	-	-	-	-
Total Capital Funding		58,002	225,068	225,068	-	-	18,756	(18,756)	-100%	225,068

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 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. No expenditure has been reported for the month of July 2025, however, 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 JULY 2025**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M01 July

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	194,825	619
Trade and other receivables from exchange transactions		75,828	121,731	121,731	89,389	121,731
Receivables from non-exchange transactions		96,581	99,947	99,947	112,685	99,947
Current portion of non-current receivables						
Inventory		32,389	23,430	23,430	31,918	23,430
VAT		31,363	13,519	13,519	31,141	13,519
Other current assets		24,060	5,289	5,289	23,120	5,289
Total current assets		315,786	264,535	264,535	483,079	264,535
Non current assets						
Investments		-	-	-	-	-
Investment property		152,298	153,482	153,482	152,298	153,482
Property, plant and equipment		3,142,454	3,326,552	3,326,552	3,142,454	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		3,307,093	3,492,726	3,492,726	3,307,093	3,492,726
TOTAL ASSETS		3,622,879	3,757,261	3,757,261	3,790,172	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		272,772	209,171	209,171	133,643	209,171
Trade and other payables from non-exchange transactions		9,740	-	-	70,174	-
Provision		50,586	6,423	6,423	49,721	6,423
VAT		8,305	-	-	10,674	-
Other current liabilities		-	-	-	-	-
Total current liabilities		344,865	217,306	217,306	267,674	217,306
Non current liabilities						
Financial liabilities		9,029	603	603	9,029	603
Provision		37,464	47,386	47,386	37,464	47,386
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		46,494	47,989	47,989	46,494	47,989
TOTAL LIABILITIES		391,359	265,295	265,295	314,168	265,295
NET ASSETS	2	3,231,520	3,491,967	3,491,967	3,476,004	3,491,967
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,199,013	3,583,734	3,583,734	3,477,192	3,583,734
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,199,013	3,583,734	3,583,734	3,477,192	3,583,734

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

The municipality closed the month with a favourable cash balance of R194.8 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 - M01 July

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63,602	90,509	90,509	1,562	1,562	7,542	(5,980)	-79%	90,509
Service charges		27,379	82,666	82,666	(7,386)	(7,386)	6,889	(14,275)	-207%	82,666
Other revenue		(351,549)	42,032	42,032	(328,265)	(328,265)	3,503	(331,768)	-9472%	42,032
Transfers and Subsidies - Operational		604,194	627,463	627,463	256,421	256,421	52,289	204,132	390%	627,463
Transfers and Subsidies - Capital		228,351	225,068	225,068	60,434	60,434	18,756	41,678	222%	225,068
Interest		21,892	19,678	19,678	551	551	1,640	(1,089)	-66%	19,678
Dividends								-		
Payments										
Suppliers and employees		156,658	(957,274)	(957,274)	162,711	162,711	(79,773)	(242,484)	304%	(957,274)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		750,528	130,142	130,142	146,028	146,028	10,845	(135,183)	-1246%	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)	-	-	(21,569)	(21,569)	100%	(258,828)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(181,650)	(258,828)	(258,828)	-	-	(21,569)	(21,569)	100%	(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)	-	-	(832)	(832)	100%	(9,987)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14,792)	(9,987)	(9,987)	-	-	(832)	(832)	100%	(9,987)
NET INCREASE/ (DECREASE) IN CASH HELD		554,085	(138,673)	(138,673)	146,028	146,028	(11,556)			(138,673)
Cash/cash equivalents at beginning:		43,587	468,275	468,275	55,565	55,565	468,275			55,565
Cash/cash equivalents at month/year end:		597,672	329,602	329,602	201,593	201,593	456,719			(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 JULY 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 - M01 July

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		0.1%	13.0%	13.0%	0.2%	2.4%
Borrowed funding of 'own n' 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		9.2%	5.9%	5.9%	6.2%	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	91.6%	121.7%	121.7%	180.5%	121.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		16.1%	0.3%	0.3%	72.8%	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 Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		18.0%	20.0%	20.0%	76.9%	20.0%
Longstanding Debtors Recovered			0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.0%	32.8%	32.8%	10.2%	32.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		9.2%	8.6%	8.6%	0.3%	8.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.5%	16.6%	16.6%	0.0%	3.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 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 - M01 July

Description	NT Code	Budget Year 2025/26									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	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	36,565	17,302	18,956	17,420	16,689	14,053	104,146	612,013	837,145	764,321	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	25,795	10,475	10,468	10,466	10,489	10,464	167,415	265,339	510,910	464,173	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	880	270	565	319	351	351	2,023	8,646	13,405	11,690	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,686	1,221	1,226	1,226	1,221	1,220	7,703	34,212	50,715	45,582	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	15,602	8,715	8,602	8,481	8,198	7,653	41,696	191,632	290,579	257,661	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	633	155	153	153	151	155	1,127	29,474	32,001	31,060	-	-
Total By Income Source	2000	82,161	38,138	39,970	38,065	37,099	33,896	324,110	1,141,316	1,734,755	1,574,486	-	-
2024/25 - totals only		80540244	38227030	38439270	35270358	35404391	34072695	#####	#####	1,509,793	1,354,587	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	19,660	7,532	8,689	7,871	7,633	7,119	181,956	78,735	319,196	283,314	-	-
Commercial	2300	25,543	11,466	12,124	11,267	10,264	7,791	31,387	336,266	446,108	396,975	-	-
Households	2400	36,599	19,035	19,055	18,825	19,103	18,882	110,176	720,771	962,446	887,756	-	-
Other	2500	358	105	102	102	100	104	591	5,543	7,005	6,440	-	-
Total By Customer Group	2600	82,161	38,138	39,970	38,065	37,099	33,896	324,110	1,141,316	1,734,755	1,574,486	-	-

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 - M01 July

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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	18	-	-	-	-	-	-	-	-	18	35,950
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	18	-	-	-	-	-	-	-	-	18	35,950

The creditors balance for July 2025 amount to R17 700. Total outstanding creditors are payable to trade creditors. 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 incurrance of fruitless and wasteful expenditure.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 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 - M01 July

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	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2024	CHARGES		CAPITALIZED		31/07/2025
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	425 755.26	0.00	0.00	0.00	0.00	458 112.66
228810957(004)	CALL - MIG STANDARD BANK	127 083.00	0.00	35 434 000.00	41 803.78	0.00	35 602 886.78
228810957(003)	CALL WSIG GRANT	4 138 235.83	0.00	25 000 000.00	53 609.28	0.00	29 191 845.11
228810957(001)	CALL FLEET	411 345.49	0.00	0.00	2 375.66	0.00	413 721.15
BALANCE		6 032 590.62	0.00	60 434 000.00	103 200.28	0.00	66 602 148.30

The investment reported as at 31 July 2025 amount to R66.6 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 JULY 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 - M01 July

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		608,679	626,305	626,305	256,421	256,421	52,192	204,229	391.3%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		600,070	615,410	615,410	256,421	256,421	51,284	205,137	400.0%	615,410
Expanded Public Works Programme Integrated Grant		1,124	1,895	1,895	-	-	158	(158)	-100.0%	1,895
Local Government Financial Management Grant		2,000	2,000	2,000	-	-	167	(167)	-100.0%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,486	7,000	7,000	-	-	583	(583)	-100.0%	7,000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,604	1,158	1,158	-	-	97	(97)	-100.0%	1,158
Capacity Building and Other Grants		1,604	1,158	1,158	-	-	97	(97)	-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	256,421	52,289	204,132	390.4%	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	256,421	52,289	204,132	390.4%	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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 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 - M01 July

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		555,651	626,305	626,305	30,455	30,455	52,192	(21,738)	-41.6%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		547,999	615,410	615,410	29,998	29,998	51,284	(21,286)	-41.5%	615,410
Expanded Public Works Programme Integrated Grant		1,403	1,895	1,895	43	43	158	(115)	-72.6%	1,895
Local Government Financial Management Grant		1,165	2,000	2,000	-	-	167	(167)	-100.0%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,085	7,000	7,000	413	413	583	(170)	-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:		555,651	626,305	626,305	30,455	30,455	52,192	(21,738)	-41.6%	626,305
Capital expenditure of Transfers and Grants										
National Government:		56,989	225,068	225,068	-	-	18,756	(18,756)	-100.0%	225,068
Municipal Infrastructure Grant		56,989	175,068	175,068	-	-	14,589	(14,589)	-100.0%	175,068
Water Services Infrastructure Grant		0	50,000	50,000	-	-	4,167	(4,167)	-100.0%	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		56,989	225,068	225,068	-	-	18,756	(18,756)	-100.0%	225,068
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		612,640	851,373	851,373	30,455	30,455	70,948	(40,493)	-57.1%	851,373

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

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

8.1 Supporting Table SC8

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Primary of Employee and Councillor remuneration	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	1,811	1,811	1,989	(178)	-9%	23,864
Pension and UIF Contributions		733	3,322	3,322	(6)	(6)	277	(283)	-102%	3,322
Medical Aid Contributions		59	314	314	(3)	(3)	26	(29)	-113%	314
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,173	3,204	3,204	256	256	267	(11)	-4%	3,204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		959	1,625	1,625	71	71	135	(64)	-47%	1,625
Sub Total - Councillors		27,964	32,329	32,329	2,129	2,129	2,694	(565)	-21%	32,329
% increase	4		15.6%	15.6%						15.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,958	9,950	9,950	175	175	829	(654)	-79%	9,950
Pension and UIF Contributions		617	1,774	1,774	7	7	148	(141)	-95%	1,774
Medical Aid Contributions		-	165	165	-	-	14	(14)	-100%	165
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		238	281	281	-	-	23	(23)	-100%	281
Motor Vehicle Allowance		541	541	541	45	45	45	(0)	0%	541
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Sub Total - Senior Managers of Municipality		4,354	12,711	12,711	227	227	1,059	(832)	-79%	12,711
% increase	4		191.9%	191.9%						191.9%
Other Municipal Staff										
Basic Salaries and Wages		213,589	245,997	245,997	19,426	19,426	20,500	(1,074)	-5%	245,997
Pension and UIF Contributions		41,892	47,739	47,739	3,865	3,865	3,978	(113)	-3%	47,739
Medical Aid Contributions		17,918	21,559	21,559	1,529	1,529	1,797	(268)	-15%	21,559
Overtime		18,552	18,420	18,420	1,960	1,960	1,535	425	28%	18,420
Performance Bonus		14,977	18,204	18,204	2,402	2,402	1,517	885	58%	18,204
Motor Vehicle Allowance		770	1,193	1,193	68	68	99	(32)	-32%	1,193
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		853	901	901	79	79	75	4	5%	901
Other benefits and allowances		3,982	5,123	5,123	334	334	427	(93)	-22%	5,123
Payments in lieu of leave		(2,698)	-	-	-	-	-	-	-	-
Long service awards		1,079	-	-	-	-	-	-	-	-
Acting and post related allowance		1,542	1,255	1,255	34	34	105	(70)	-67%	1,255
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		312,456	360,391	360,391	29,697	29,697	30,033	(336)	-1%	360,391
% increase	4		15.3%	15.3%						15.3%
Total Parent Municipality		344,774	405,431	405,431	32,053	32,053	33,786	(1,733)	-5%	405,431
			17.6%	17.6%						17.6%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		344,774	405,431	405,431	32,053	32,053	33,786	(1,733)	-5%	405,431
% increase	4		17.6%	17.6%						17.6%
TOTAL MANAGERS AND STAFF		316,810	373,102	373,102	29,924	29,924	31,092	(1,168)	-4%	373,102

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 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 - M01 July

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	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	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	13,523	90,509	94,801	99,027	
Service charges - Electricity revenue													-	-	-	-	
Service charges - Water revenue		(7,640)	6,326	6,326	6,326	6,326	6,326	6,326	6,326	6,326	6,326	6,326	20,292	75,918	81,205	82,705	
Service charges - Waste Water Management		206	164	164	164	164	164	164	164	164	164	164	122	1,968	2,101	2,131	
Service charges - Waste Management		47	398	398	398	398	398	398	398	398	398	398	749	4,780	4,984	5,105	
Rental of facilities and equipment		3	8	8	8	8	8	8	8	8	8	8	14	101	103	103	
Interest earned - external investments		206	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,977	13,097	13,482	13,921	
Interest earned - outstanding debtors		345	548	548	548	548	548	548	548	548	548	548	752	6,582	11,890	14,496	
Dividends received													-	-	-	-	
Fines, penalties and forfeits		29	30	30	30	30	30	30	30	30	30	30	31	361	377	386	
Licences and permits		29	277	277	277	277	277	277	277	277	277	277	526	3,328	3,478	3,628	
Agency services													-	-	-	-	
Transfers and Subsidies - Operational		256,421	52,289	52,289	52,289	52,289	52,289	52,289	52,289	52,289	52,289	52,289	(151,844)	627,463	641,339	671,243	
Other revenue		(328,326)	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	334,700	38,242	41,234	43,237	
Cash Receipts by Source		(77,117)	71,862	220,842	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	18,756	(22,923)	225,068	243,443	255,796	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	2,907	5,814	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)	93,525	203,733	1,122,302	1,176,170	1,231,427										
Cash Payments by Type																	
Employee related costs		335	31,092	31,092	31,092	31,092	31,092	31,092	31,092	31,092	31,092	31,092	61,849	373,102	390,640	411,851	
Remuneration of councillors		(107)	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	2,694	5,495	32,329	33,633	34,925	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		1,582	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	6,188	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	13,763	(24,063)	165,153	181,669	205,285	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		(216,109)	28,339	28,339	28,339	28,339	28,339	28,339	28,339	28,339	28,339	28,339	272,788	340,070	337,017	343,480	
Cash Payments by Type		(162,711)	79,773	322,256	957,274	991,210	1,045,000										
Other Cash Flows/Payments by Type																	
Capital assets		-	21,569	21,569	21,569	21,569	21,569	21,569	21,569	21,569	21,569	21,569	43,138	258,828	279,959	294,165	
Repayment of borrowing		-	832	832	832	832	832	832	832	832	832	832	1,665	9,987	1,109	603	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		(162,711)	102,174	367,059	1,226,089	1,272,279	1,339,768										
NET INCREASE/(DECREASE) IN CASH HELD		146,028	(8,649)	(163,326)	(103,787)	(96,108)	(108,341)										
Cash/cash equivalents at the month/year beginning:		55,565	201,593	192,944	184,295	175,646	166,997	158,348	149,699	141,050	132,401	123,752	115,103	55,565	(48,223)	(144,331)	
Cash/cash equivalents at the month/year end:		201,593	192,944	184,295	175,646	166,997	158,348	149,699	141,050	132,401	123,752	115,103	(48,223)	(48,223)	(144,331)	(252,672)	

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Transfers and subsidies	390%	Receipt of Equitable share first tranche	None
	Interest on current assets	-81%	Reduced Bank balances	Performance will improve investments accounts increases.
2	Expenditure By Type			
	Inventory Consumed (-R156 854)		Misallocation of jnl to inventory consumed vote number	A JNL will be processed in next open period to correct the misallocation.
3				
	Variances was Not Calculated			
4	Financial Position			
	Variances was Not Calculated			
5	Cash Flow			
	Other revenue			
	Supplier			
6	Measureable performance			
7	Municipal Entities			

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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	-	-	37,511	37,511	100.0%	0%
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	-	-	-	-	-	-

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 - M01 July

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		53,725	84,100	84,100	-	-	7,008	7,008	100.0%	84,100
Roads Infrastructure		-	1,500	1,500	-	-	125	125	100.0%	1,500
<i>Roads</i>		-	1,500	1,500	-	-	125	125	100.0%	1,500
Storm water Infrastructure		6,995	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		6,995	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,559	7,000	7,000	-	-	583	583	100.0%	7,000
<i>LV Networks</i>		4,559	7,000	7,000	-	-	583	583	100.0%	7,000
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		42,171	63,600	63,600	-	-	5,300	5,300	100.0%	63,600
<i>Water Treatment Works</i>		23,598	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	9,000	9,000	-	-	750	750	100.0%	9,000
<i>Distribution</i>		18,573	39,600	39,600	-	-	3,300	3,300	100.0%	39,600
<i>Distribution Points</i>		-	15,000	15,000	-	-	1,250	1,250	100.0%	15,000
Sanitation Infrastructure		-	10,000	10,000	-	-	833	833	100.0%	10,000
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		-	10,000	10,000	-	-	833	833	100.0%	10,000
Solid Waste Infrastructure		-	2,000	2,000	-	-	167	167	100.0%	2,000
<i>Landfill Sites</i>		-	2,000	2,000	-	-	167	167	100.0%	2,000
Community Assets		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	54,739	84,100	84,100	-	-	7,008	7,008	100.0%	84,100

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

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	-	-	1,250	1,250	100.0%	15,000
Roads Infrastructure		-	15,000	15,000	-	-	1,250	1,250	100.0%	15,000
Roads		-	15,000	15,000	-	-	1,250	1,250	100.0%	15,000
Community Assets		-	4,468	4,468	-	-	372	372	100.0%	4,468
Community Facilities		-	4,468	4,468	-	-	372	372	100.0%	4,468
Cemeteries/Crematoria		-	4,468	4,468	-	-	372	372	100.0%	4,468
Police		-								
Other assets		-	2,000	2,000	-	-	167	167	100.0%	2,000
Operational Buildings		-	2,000	2,000	-	-	167	167	100.0%	2,000
Training Centres		-	2,000	2,000	-	-	167	167	100.0%	2,000
Zoological plants and animals		-								
Total Capital Expenditure on renewal of existing assets	1	-	21,468	21,468	-	-	1,789	1,789	100.0%	21,468

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		81,608	65,374	65,374	879	879	5,448	4,569	83.9%	65,374
Roads Infrastructure		394	3,300	3,300	-	-	275	275	100.0%	3,300
Roads		394	3,000	3,000	-	-	250	250	100.0%	3,000
Road Structures										
Road Furniture		-	300	300	-	-	25	25	100.0%	300
Capital Spares										
Electrical Infrastructure		375	100	100	-	-	8	8	100.0%	100
LV Networks		375	100	100	-	-	8	8	100.0%	100
Capital Spares										
Water Supply Infrastructure		58,015	36,500	36,500	328	328	3,042	2,714	89.2%	36,500
Dams and Weirs										
Boreholes										
Reservoirs		-	6,500	6,500	-	-	542	542	100.0%	6,500
Pump Stations										
Water Treatment Works		58,015	30,000	30,000	328	328	2,500	2,172	86.9%	30,000
Sanitation Infrastructure		9,654	2,000	2,000	-	-	167	167	100.0%	2,000
Pump Station										
Reticulation										
Waste Water Treatment Works		9,654	2,000	2,000	-	-	167	167	100.0%	2,000
Solid Waste Infrastructure		13,169	23,474	23,474	551	551	1,956	1,405	71.8%	23,474
Landfill Sites		13,169	23,474	23,474	551	551	1,956	1,405	71.8%	23,474
Community Assets		30	350	350	-	-	29	29	100.0%	350
Community Facilities		-	100	100	-	-	8	8	100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	8	8	100.0%	100
Capital Spares										
Sport and Recreation Facilities		30	250	250	-	-	21	21	100.0%	250
Indoor Facilities										
Outdoor Facilities		30	250	250	-	-	21	21	100.0%	250
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		6,468	8,600	8,600	3	3	717	714	99.6%	8,600
Operational Buildings		6,468	8,600	8,600	3	3	717	714	99.6%	8,600
Municipal Offices		6,468	8,600	8,600	3	3	717	714	99.6%	8,600
Pay/Enquiry Points										
Intangible Assets		8,843	9,000	9,000	-	-	750	750	100.0%	9,000
Servitudes										
Licences and Rights		8,843	9,000	9,000	-	-	750	750	100.0%	9,000
Computer Software and Applications		8,843	9,000	9,000	-	-	750	750	100.0%	9,000
Computer Equipment		34	50	50	2	2	4	2	47.6%	50
Computer Equipment		34	50	50	2	2	4	2	47.6%	50
Machinery and Equipment		-	100	100	-	-	8	8	100.0%	100
Machinery and Equipment		-	100	100	-	-	8	8	100.0%	100
Transport Assets		3,775	14,750	14,750	9	9	1,229	1,220	99.3%	14,750
Transport Assets		3,775	14,750	14,750	9	9	1,229	1,220	99.3%	14,750
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	100,757	98,224	98,224	892	892	8,185	7,293	89.1%	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 - M01 July

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		98,413	141,156	141,156	-	-	11,763	11,763	100.0%	141,156
Roads Infrastructure		29,179	53,345	53,345	-	-	4,445	4,445	100.0%	53,345
Roads		29,179	53,345	53,345	-	-	4,445	4,445	100.0%	53,345
Storm water Infrastructure		5,597	5,927	5,927	-	-	494	494	100.0%	5,927
Drainage Collection		5,597	5,927	5,927	-	-	494	494	100.0%	5,927
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,694	4,251	4,251	-	-	354	354	100.0%	4,251
Power Plants		3,694	4,251	4,251	-	-	354	354	100.0%	4,251
Water Supply Infrastructure		57,179	74,316	74,316	-	-	6,193	6,193	100.0%	74,316
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		57,179	74,316	74,316	-	-	6,193	6,193	100.0%	74,316
Sanitation Infrastructure		2,104	2,542	2,542	-	-	212	212	100.0%	2,542
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,104	2,542	2,542	-	-	212	212	100.0%	2,542
Solid Waste Infrastructure		660	776	776	-	-	65	65	100.0%	776
Landfill Sites		660	776	776	-	-	65	65	100.0%	776
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		18,621	24,672	24,672	-	-	2,056	2,056	100.0%	24,672
Community Facilities		18,621	24,672	24,672	-	-	2,056	2,056	100.0%	24,672
Halls		16,053	20,772	20,772	-	-	1,731	1,731	100.0%	20,772
Centres		2,568	3,899	3,899	-	-	325	325	100.0%	3,899
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		6,806	8,288	8,288	-	-	691	691	100.0%	8,288
Operational Buildings		6,806	8,288	8,288	-	-	691	691	100.0%	8,288
Municipal Offices		6,806	8,288	8,288	-	-	691	691	100.0%	8,288
Furniture and Office Equipment		2,499	3,071	3,071	-	-	256	256	100.0%	3,071
Furniture and Office Equipment		2,499	3,071	3,071	-	-	256	256	100.0%	3,071
Machinery and Equipment		217	305	305	-	-	25	25	100.0%	305
Machinery and Equipment		217	305	305	-	-	25	25	100.0%	305
Transport Assets		5,402	6,212	6,212	-	-	518	518	100.0%	6,212
Transport Assets		5,402	6,212	6,212	-	-	518	518	100.0%	6,212
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	134,202	186,561	186,561	-	-	15,547	15,547	100.0%	186,561

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2025

10.2.5 Supporting Table SC13e

NW375 Moses Kotane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

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	-	-	8,792	8,792	100.0%	105,500
Roads Infrastructure		3,264	68,500	68,500	-	-	5,708	5,708	100.0%	68,500
<i>Roads</i>		3,264	68,500	68,500	-	-	5,708	5,708	100.0%	68,500
Water Supply Infrastructure		-	20,000	20,000	-	-	1,667	1,667	100.0%	20,000
<i>Bulk Mains</i>		-	20,000	20,000	-	-	1,667	1,667	100.0%	20,000
<i>Distribution</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	17,000	17,000	-	-	1,417	1,417	100.0%	17,000
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		-	17,000	17,000	-	-	1,417	1,417	100.0%	17,000
Community Assets		-	14,000	14,000	-	-	1,167	1,167	100.0%	14,000
Community Facilities		-	14,000	14,000	-	-	1,167	1,167	100.0%	14,000
<i>Cemeteries/Crematoria</i>		-	14,000	14,000	-	-	1,167	1,167	100.0%	14,000
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	3,264	119,500	119,500	-	-	9,958	9,958	100.0%	119,500