

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT NOVEMBER 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 30 NOVEMBER 2025				
(R'000)	2025/2026 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1 136 908	454 282	682 626	40%
TOTAL EXPENDITURE	1 453 744	344 140	1 109 604	24%
CAPITAL EXPENDITURE	225 068	42 874	182 194	19%

Operating revenue generated for the reporting period amount to R454.2 million which translate to 40% against the budgeted amount. Operating expenditure for the same period amount to R344.1 million or 24% 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 R42.8 million or 19% when compared to the appropriated budget. There is severe underspending when compared to the expected 42% by the end of November 2025.

1.6 Material variances from SDBIP

Under performance on the operating expenditure occurred as a result of lack of reporting for debt impairment due. Debt impairment will be calculated and be reported in the following month.

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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.

Section 2 - In-year monthly budget statement tables

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

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

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

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

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

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2.1 Table C1: Monthly Budget Statements Summary

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

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 NOVEMBER 2025

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	1									
Revenue - Functional										
Governance and administration		613,938	629,847	629,847	22,678	274,529	262,436	12,093	5%	629,847
Executive and council		23,620	24,888	24,888	699	24,031	10,370	13,660	132%	24,888
Finance and administration		590,318	604,959	604,959	21,979	250,499	252,066	(1,567)	-1%	604,959
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17,416	24,435	24,435	2,895	3,151	10,181	(7,030)	-69%	24,435
Community and social services		12,978	1,208	1,208	199	264	503	(239)	-47%	1,208
Sport and recreation		24	18,000	18,000	2,659	2,665	7,500	(4,835)	-64%	18,000
Public safety		4,413	5,227	5,227	37	222	2,178	(1,956)	-90%	5,227
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		67,668	92,312	92,312	8,785	17,864	38,463	(20,599)	-54%	92,312
Planning and development		5,684	7,312	7,312	-	1,514	3,047	(1,533)	-50%	7,312
Road transport		61,984	85,000	85,000	8,785	16,350	35,417	(19,067)	-54%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		633,051	615,382	615,382	32,025	201,608	256,409	(54,801)	-21%	615,382
Energy sources		6,563	7,000	7,000	-	423	2,917	(2,494)	-86%	7,000
Water management		490,202	468,370	468,370	30,410	99,440	195,154	(95,715)	-49%	468,370
Waste water management		30,492	31,358	31,358	472	1,400	13,066	(11,666)	-89%	31,358
Waste management		105,794	108,653	108,653	1,144	100,346	45,272	55,073	122%	108,653
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,332,072	1,361,976	1,361,976	66,384	497,152	567,490	(70,338)	-12%	1,361,976
Expenditure - Functional										
Governance and administration		420,732	441,308	441,308	23,085	127,040	183,879	(56,839)	-31%	441,308
Executive and council		109,096	103,912	103,912	8,294	43,773	43,297	476	1%	103,912
Finance and administration		305,295	331,088	331,088	14,217	79,945	137,954	(58,009)	-42%	331,088
Internal audit		6,342	6,308	6,308	574	3,322	2,628	694	26%	6,308
Community and public safety		139,239	148,457	148,457	7,805	47,412	61,857	(14,445)	-23%	148,457
Community and social services		43,450	40,717	40,717	2,767	13,144	16,966	(3,821)	-23%	40,717
Sport and recreation		47,605	56,966	56,966	3,767	19,794	23,736	(3,942)	-17%	56,966
Public safety		48,184	50,773	50,773	1,272	14,473	21,156	(6,682)	-32%	50,773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		65,683	129,969	129,969	5,312	26,478	54,154	(27,676)	-51%	129,969
Planning and development		24,141	55,208	55,208	2,075	10,258	23,004	(12,746)	-55%	55,208
Road transport		41,542	74,760	74,760	3,237	16,220	31,150	(14,930)	-48%	74,760
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		666,176	730,495	730,495	59,136	141,767	304,373	(162,606)	-53%	730,495
Energy sources		51,358	63,956	63,956	4,371	21,844	26,649	(4,805)	-18%	63,956
Water management		518,638	553,818	553,818	49,689	98,593	230,757	(132,164)	-57%	553,818
Waste water management		38,748	54,288	54,288	1,598	7,013	22,620	(15,607)	-69%	54,288
Waste management		57,432	58,433	58,433	3,477	14,317	24,347	(10,030)	-41%	58,433
Other		3,190	3,516	3,516	326	1,443	1,465	(22)	-1%	3,516
Total Expenditure - Functional	3	1,295,020	1,453,744	1,453,744	95,663	344,140	605,728	(261,588)	-43%	1,453,744
Surplus/ (Deficit) for the year		37,053	(91,768)	(91,768)	(29,280)	153,012	(38,238)	191,250	-5.001568	(91,768)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2025

2.3 Table C3: Monthly Budget Statement-Financial Performance

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05

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	699	24,031	10,370	13,660	131.7%	24,888
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		589,701	604,309	604,309	21,979	250,269	251,795	(1,526)	-0.6%	604,309
Vote 04 - Corporate Services		617	650	650	-	230	271	(41)	-15.1%	650
Vote 05 - Community Services		123,210	133,089	133,089	4,039	103,497	55,454	48,043	86.6%	133,089
Vote 06 - Planning & Development		198	312	312	-	80	130	(50)	-38.3%	312
Vote 07 - Infrastructure & Technical Services		594,726	598,728	598,728	39,667	119,046	249,470	(130,424)	-52.3%	598,728
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,332,072	1,361,976	1,361,976	66,384	497,152	567,490	(70,338)	-12.4%	1,361,976
Expenditure by Vote										
Vote 01 - Municipal Council	1	92,178	85,651	85,651	7,270	39,822	35,688	4,134	11.6%	85,651
Vote 02 - Office Of The Accounting Officer		28,947	30,688	30,688	2,097	9,887	12,787	(2,900)	-22.7%	30,688
Vote 03 - Budget And Treasury Office		185,057	202,483	202,483	5,367	34,854	84,368	(49,514)	-58.7%	202,483
Vote 04 - Corporate Services		101,748	111,629	111,629	7,788	37,975	46,512	(8,537)	-18.4%	111,629
Vote 05 - Community Services		205,815	215,407	215,407	11,670	64,996	89,753	(24,758)	-27.6%	215,407
Vote 06 - Planning & Development		22,492	48,360	48,360	1,940	9,513	20,150	(10,638)	-52.8%	48,360
Vote 07 - Infrastructure & Technical Services		658,782	759,526	759,526	59,531	147,094	316,470	(169,376)	-53.5%	759,526
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,295,020	1,453,744	1,453,744	95,663	344,140	605,728	(261,588)	-43.2%	1,453,744
Surplus/ (Deficit) for the year	2	37,053	(91,768)	(91,768)	(29,280)	153,012	(38,238)	191,250	-500.2%	(91,768)

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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2.5 Table C4: Financial Performance (Revenue & Expenditure)

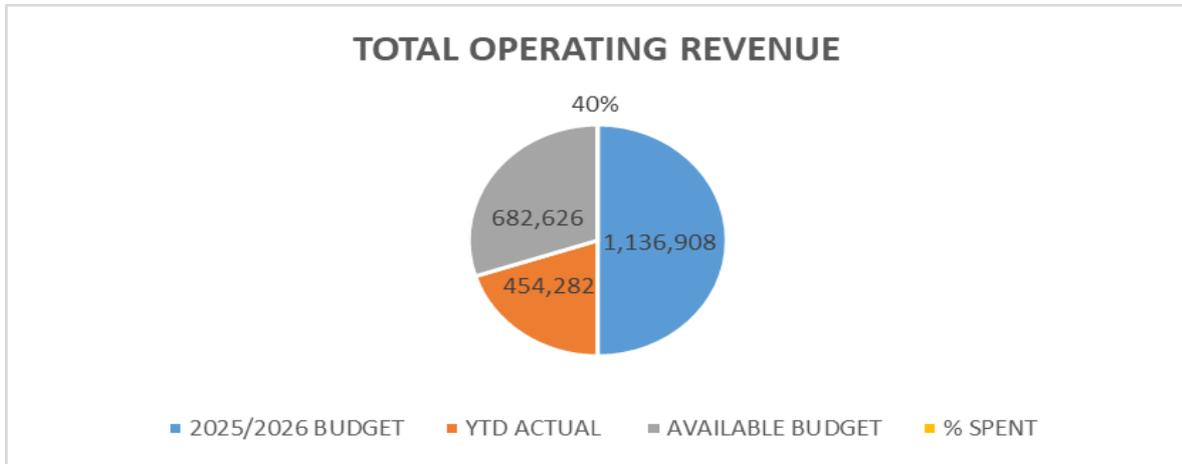
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	(0)	0	-100%	-
Service charges - Water		192,964	198,188	198,188	17,984	75,997	82,578	(6,581)	-8%	198,188
Service charges - Waste Water Management		4,879	5,180	5,180	472	1,400	2,158	(759)	-35%	5,180
Service charges - Waste management		13,292	14,109	14,109	1,144	5,801	5,879	(77)	-1%	14,109
Sale of Goods and Rendering of Services		722	1,418	1,418	24	268	591	(322)	-55%	1,418
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		59,933	60,358	60,358	3,393	16,554	25,149	(8,595)	-34%	60,358
Interest from Current and Non Current Assets		13,235	13,097	13,097	222	3,546	5,457	(1,911)	-35%	13,097
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		25	101	101	4	15	42	(27)	-64%	101
Licence and permits		2,588	3,328	3,328	37	222	1,387	(1,165)	-84%	3,328
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3,193	2,014	2,014	152	899	839	60	7%	2,014
Non-Exchange Revenue										
Property rates		165,035	174,056	174,056	14,389	72,119	72,523	(404)	-1%	174,056
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,826	1,899	1,899	-	-	791	(791)	-100%	1,899
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		610,284	627,463	627,463	997	259,438	261,443	(2,005)	-1%	627,463
Interest		36,388	35,698	35,698	3,700	18,022	14,874	3,148	21%	35,698
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		11,863	-	-	-	-	-	-	-	-
Other Gains		232	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1,116,457	1,136,908	1,136,908	42,518	454,282	473,712	(19,429)	-4%	1,136,908
Expenditure By Type										
Employee related costs		320,836	373,102	373,102	28,408	143,878	155,460	(11,582)	-7%	373,102
Remuneration of councillors		30,671	32,329	32,329	2,112	10,712	13,471	(2,758)	-20%	32,329
Bulk purchases - electricity		36,173	46,620	46,620	3,639	17,070	19,425	(2,355)	-12%	46,620
Inventory consumed		158,024	189,153	189,153	33,069	20,829	78,814	(57,985)	-74%	189,153
Debt impairment		314,542	309,909	309,909	-	-	129,129	(129,129)	-100%	309,909
Depreciation and amortisation		135,999	186,561	186,561	11,147	56,348	77,734	(21,386)	-28%	186,561
Interest		4,616	2,597	2,597	44	329	1,082	(754)	-70%	2,597
Contracted services		165,960	204,518	204,518	10,919	60,680	85,216	(24,536)	-29%	204,518
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1,641	-	-	30	1,138	-	1,138	#DIV/0!	-
Operational costs		112,564	108,955	108,955	6,296	33,156	45,398	(12,242)	-27%	108,955
Losses on Disposal of Assets		13,469	-	-	-	-	-	-	-	-
Other Losses		525	-	-	-	-	-	-	-	-
Total Expenditure		1,295,020	1,453,744	1,453,744	95,663	344,140	605,728	(261,588)	-43%	1,453,744
Surplus/(Deficit)		(178,562)	(316,836)	(316,836)	(53,145)	110,142	(132,016)	242,159	(0)	(316,836)
Transfers and subsidies - capital (monetary allocations)		215,615	225,068	225,068	23,865	42,870	93,778	(50,908)	(0)	225,068
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		37,053	(91,768)	(91,768)	(29,280)	153,012	(38,238)	191,250	(0)	(91,768)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		37,053	(91,768)	(91,768)	(29,280)	153,012	(38,238)	191,250	(0)	(91,768)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		37,053	(91,768)	(91,768)	(29,280)	153,012	(38,238)	191,250	(0)	(91,768)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		37,053	(91,768)	(91,768)	(29,280)	153,012	(38,238)	191,250	(0)	(91,768)

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Operating Revenue

Graphical Illustration of operating revenue against the approved budget

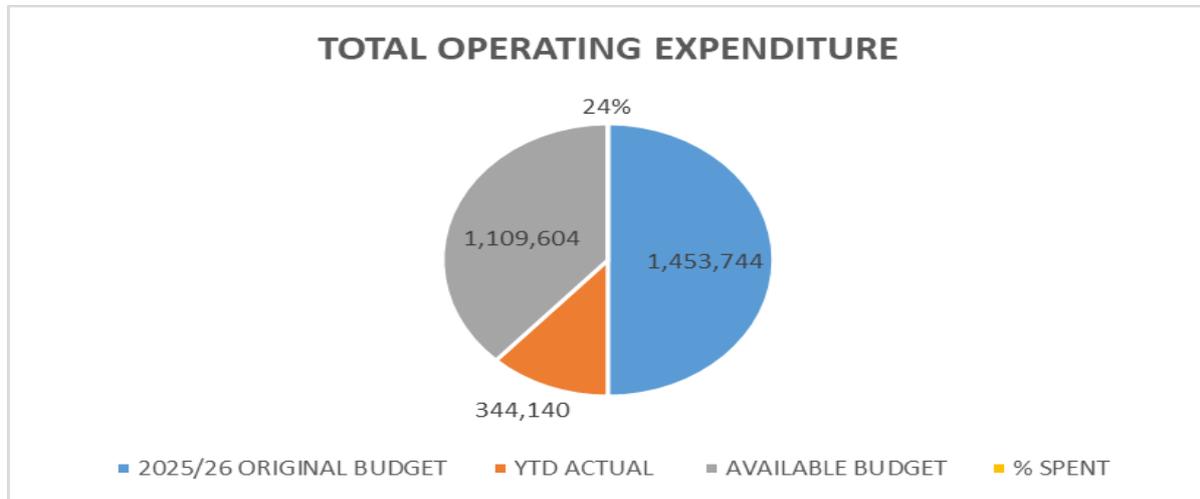


- a) The budgeted operating revenue for the 2025/2026 financial year to R1,136 billion.
- b) Total year to date operating revenue for the reporting period amount to R454.2 million or 40% when compared to the allocated budget.
- c) Operating revenue comprises of own revenue and grants at 43% and 57% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R194.8 million. Own revenue is mainly derived from property rates and service charges which contributed R155.3 million or 80% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R34.5 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.

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Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R344.1 million, translating to 24% against the operating expenditure budget of 1,453 billion.
- (b) It must be noted that no expenditure has been reported for debt impairment which resulted in under spending for the reporting month.
- (c) Underspending can be further attributed to implementation of cost containment measures as the 2025-26 budget is unfunded.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2025

2.5 Table C5: Capital Expenditure by Vote

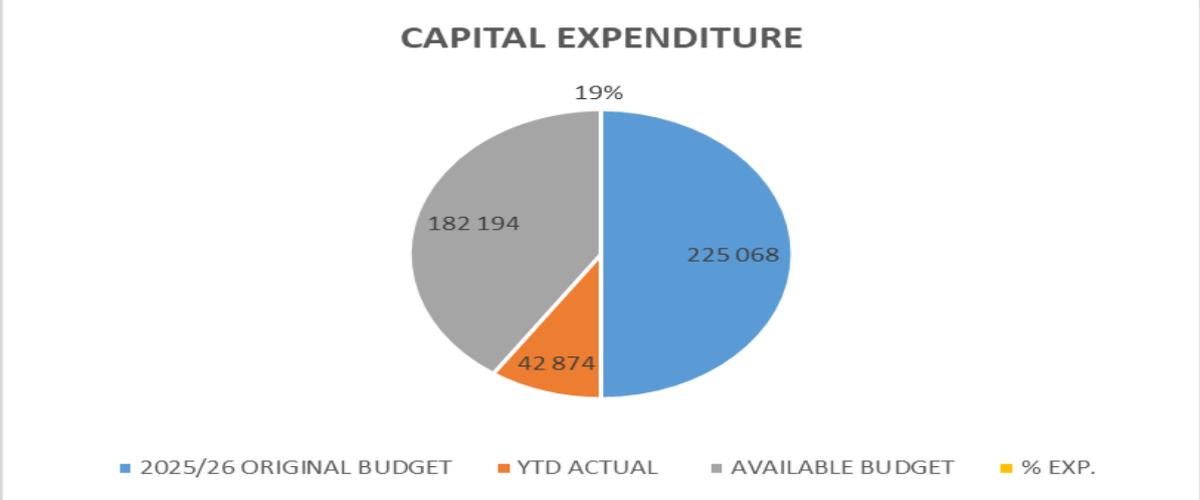
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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	-	-	4	4	-	4	#DIV/0!	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		2,863	18,000	18,000	-	2,309	7,500	(5,191)	-69%	18,000
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		45,435	207,068	207,068	-	34,206	86,278	(52,072)	-60%	207,068
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	48,976	225,068	225,068	4	36,519	93,778	(57,260)	-61%	225,068
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		48,976	225,068	225,068	4	36,519	93,778	(57,260)	-61%	225,068
Capital Expenditure - Functional Classification										
Governance and administration		678	-	-	4	4	-	4	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		678	-	-	4	4	-	4	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		336	16,000	16,000	-	2,309	6,667	(4,358)	-65%	16,000
Community and social services		336	16,000	16,000	-	2,309	6,667	(4,358)	-65%	16,000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,264	85,000	85,000	-	14,217	35,417	(21,199)	-60%	85,000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,264	85,000	85,000	-	14,217	35,417	(21,199)	-60%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		44,699	124,068	124,068	-	19,989	51,695	(31,706)	-61%	124,068
Energy sources		-	7,000	7,000	-	328	2,917	(2,589)	-89%	7,000
Water management		42,171	88,068	88,068	-	8,949	36,695	(27,746)	-76%	88,068
Waste water management		-	27,000	27,000	-	10,712	11,250	(538)	-5%	27,000
Waste management		2,527	2,000	2,000	-	-	833	(833)	-100%	2,000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	48,976	225,068	225,068	4	36,519	93,778	(57,260)	-61%	225,068
Funded by:										
National Government		47,963	225,068	225,068	-	36,515	93,778	(57,263)	-61%	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		47,963	225,068	225,068	-	36,515	93,778	(57,263)	-61%	225,068
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	1,014	-	-	4	4	-	4	#DIV/0!	-
Total Capital Funding		48,976	225,068	225,068	4	36,519	93,778	(57,260)	-61%	225,068

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2025

Capital budget for 2025/26 financial year amount to R225 million. The budget is fully funded by National grants. i.e. MIG and WSIG. Expenditure to date amounts to R36.5 million, VAT exclusive. (VAT inclusive amount – R42.8 million). Capital spending accounts for 19% against the appropriated budget. The capital spending will be accelerated to avoid the funds being returned to National coffers at the end of the financial year.

Graphical Illustration of capital expenditure against the approved budget



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

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	105,742	619
Trade and other receivables from exchange transactions		75,828	121,731	121,731	157,807	121,731
Receivables from non-exchange transactions		96,581	99,947	99,947	142,216	99,947
Current portion of non-current receivables						
Inventory		32,437	23,430	23,430	12,514	23,430
VAT		31,990	13,519	13,519	15,923	13,519
Other current assets		25,092	5,289	5,289	24,741	5,289
Total current assets		317,493	264,535	264,535	458,944	264,535
Non current assets						
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	3,146,029	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	11,393	12,678
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
Total non current assets		3,338,908	3,492,726	3,492,726	3,319,079	3,492,726
TOTAL ASSETS		3,656,402	3,757,261	3,757,261	3,778,023	3,757,261
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		2,703	1,107	1,107	(2,697)	1,107
Consumer deposits		758	605	605	762	605
Trade and other payables from exchange transactions		275,871	209,171	209,171	157,526	209,171
Trade and other payables from non-exchange transactions		9,740	-	-	90,615	-
Provision		59,988	6,423	6,423	57,372	6,423
VAT		8,305	-	-	22,397	-
Other current liabilities		-	-	-	-	-
Total current liabilities		357,366	217,306	217,306	325,975	217,306
Non current liabilities						
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		-	-	-	-	-
Total non current liabilities		51,480	47,989	47,989	51,480	47,989
TOTAL LIABILITIES		408,846	265,295	265,295	377,455	265,295
NET ASSETS	2	3,247,556	3,491,967	3,491,967	3,400,568	3,491,967
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,197,553	3,583,734	3,583,734	3,400,568	3,583,734
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,197,553	3,583,734	3,583,734	3,400,568	3,583,734

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2025

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 - M05 November

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		63,602	90,509	90,509	850	28,172	37,712	(9,540)	-25%	90,509
Service charges		27,379	82,666	82,666	6,905	44,663	34,444	10,219	30%	82,666
Other revenue		(357,136)	42,032	42,032	46,806	(298,000)	17,513	(315,514)	-1802%	42,032
Transfers and Subsidies - Operational		604,194	627,463	627,463	853	260,905	261,443	(538)	0%	627,463
Transfers and Subsidies - Capital		222,552	225,068	225,068	46,844	122,278	93,778	28,500	30%	225,068
Interest		21,892	19,678	19,678	313	5,713	8,199	(2,486)	-30%	19,678
Dividends								-		
Payments										
Suppliers and employees		158,872	(957,274)	(957,274)	30,224	99,843	(398,864)	(498,707)	125%	(957,274)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		741,355	130,142	130,142	132,795	263,573	54,226	(209,347)	-386%	130,142
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		11,863	-	-	-	9	-	9	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(48,976)	(258,828)	(258,828)	(4)	(36,519)	(107,845)	(71,326)	66%	(258,828)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(37,113)	(258,828)	(258,828)	(4)	(36,510)	(107,845)	(71,335)	66%	(258,828)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(13,805)	-	-	-	-	-	-		-
Borrowing long term/refinancing		(94)	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(1)	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(917)	(9,987)	(9,987)	(901)	(5,400)	(4,161)	1,238	-30%	(9,987)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14,817)	(9,987)	(9,987)	(901)	(5,400)	(4,161)	1,238	-30%	(9,987)
NET INCREASE/ (DECREASE) IN CASH HELD		689,425	(138,673)	(138,673)	131,890	221,663	(57,780)			(138,673)
Cash/cash equivalents at beginning:		43,587	468,275	468,275	145,338	55,565	468,275			55,565
Cash/cash equivalents at month/year end:		733,012	329,602	329,602	277,228	277,228	410,494			(83,108)

The cash flow statement reflects receipts and payments for the reporting month, however due to the discrepancies on other revenue, opening balance and payments to suppliers and employees, the cash and cash equivalent is not credible. We had an engagement with System Vendor, however not all the challenges were addressed. Another session has been arranged for January 2026 to assist with the cash flow mapping.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT NOVEMBER 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 - M05 November

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.3%	13.0%	13.0%	3.3%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.3%	5.9%	5.9%	7.5%	5.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	88.8%	121.7%	121.7%	140.8%	121.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		15.5%	0.3%	0.3%	32.4%	0.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.7%	20.0%	20.0%	71.5%	20.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	32.8%	32.8%	31.7%	32.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	8.6%	8.6%	6.2%	8.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.6%	16.6%	16.6%	2.5%	3.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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 - M05 November

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	45,271	20,612	17,463	17,063	17,908	14,416	92,927	660,862	886,522	803,177	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	23,495	11,018	10,949	10,388	7,493	7,418	93,843	362,784	527,388	481,926	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	876	404	372	398	377	267	2,353	9,378	14,425	12,773	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,620	1,318	1,316	1,315	1,354	1,217	7,531	39,168	55,839	50,585	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	14,054	6,882	6,740	6,643	8,746	8,577	46,008	218,616	316,266	288,591	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	395	161	149	340	205	149	1,075	29,867	32,342	31,637	-	-	
Total By Income Source	2000	86,711	40,395	36,989	36,148	36,083	32,044	243,738	1,320,675	1,832,783	1,668,687	-	-	
2024/25 - totals only		224568837	41454886	42224882	37454901	35011316	31595154	172295957	#####	1,606,906	1,298,658	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	16,728	7,832	8,208	8,001	7,720	7,437	103,509	174,454	333,889	301,121	-	-	
Commercial	2300	28,553	12,787	11,813	11,091	8,832	5,560	27,760	353,752	460,147	406,994	-	-	
Households	2400	41,138	19,668	16,871	16,869	19,377	18,949	111,900	786,748	1,031,520	953,843	-	-	
Other	2500	293	108	97	187	154	99	569	5,721	7,227	6,729	-	-	
Total By Customer Group	2600	86,711	40,395	36,989	36,148	36,083	32,044	243,738	1,320,675	1,832,783	1,668,687	-	-	

The above tables reflect gross debtors’ book of the municipality. The balance at the end of the reporting month amount to R1.8 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 - M05 November

Description	NT Code	Budget Year 2025/26									Prior year blals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	24,782
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10	-	-	-	-	-	-	-	-	10	13,607
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	153
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10	-	-	-	-	-	-	-	-	10	38,542

The creditors balance for November 2025 amount to R10 thousands. Total outstanding creditors balance is current and payable to trade creditors.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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 - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Year 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													

MOSES KOTANE - 2025/2026							
SUMMARY OF INVESTMENTS							
ACCOUNT	TYPE OF	BALANCE	BANK	DEPOSIT	INTEREST	WITHDREW	BALANCE
NUMBER	INVESTMENT	01/07/2025	CHARGES		CAPITALIZED		30/11/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	930 171.04	0.00	0.00	26 335.42	0.00	956 506.46
2062250801	12 MONTHS CEDED ESCOM	502 452.95	0.00	0.00	45 845.73	0.00	548 298.68
228810957(004)	CALL - MIG STANDARD BANK	127 083.00	0.00	82 278 000.00	544 906.88	21 508 010.00	61 441 979.88
228810957(003)	CALL WSIG GRANT	4 138 235.83		40 000 000.00	623 513.74	19 246 121.47	25 515 628.10
228810957(001)	CALL FLEET	411 345.49	0.00	0.00	9 246.51	0.00	420 592.00
BALANCE		6 109 288.31	0.00	122 278 000.00	1 249 848.28	40 754 131.47	88 883 005.12

The investment reported as at 30 November 2025 amounts to R88.8 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 NOVEMBER 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 - M05 November

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		608,679	626,305	626,305	800	259,198	260,960	(1,763)	-0.7%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		600,070	615,410	615,410	-	256,421	256,421	0	0.0%	615,410
Expanded Public Works Programme Integrated Grant		1,124	1,895	1,895	699	1,037	790	248	31.4%	1,895
Local Government Financial Management Grant		2,000	2,000	2,000	101	306	833	(528)	-63.3%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,486	7,000	7,000	-	1,434	2,917	(1,483)	-50.8%	7,000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,604	1,158	1,158	197	240	483	(243)	-50.3%	1,158
Capacity Building and Other Grants		1,604	1,158	1,158	197	240	483	(243)	-50.3%	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	997	259,438	261,443	(2,005)	-0.8%	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	997	259,438	261,443	(2,005)	-0.8%	627,463

The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- a) Allocation and grant receipts and expenditure against each allocation or grant; and
- b) Any change in allocations and a result.
 - i. An adjustments of the national, provincial government, district, Local municipalities and
 - ii. Changes in grants from other providers

The following grants were received to date;

- Equitable Shares – R256.4 million
- WSIG – 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 - M05 November

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		550,076	626,305	626,305	32,855	184,992	260,961	(75,969)	-29.1%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		542,424	615,410	615,410	32,180	181,355	256,422	(75,066)	-29.3%	615,410
Expanded Public Works Programme Integrated Grant		1,403	1,895	1,895	160	1,080	790	291	36.8%	1,895
Local Government Financial Management Grant		1,165	2,000	2,000	101	306	833	(528)	-63.3%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,085	7,000	7,000	414	2,251	2,917	(666)	-22.8%	7,000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
North West Provincial Arts and Culture Council		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		550,076	626,305	626,305	32,855	184,992	260,961	(75,969)	-29.1%	626,305
Capital expenditure of Transfers and Grants										
National Government:		47,963	225,068	225,068	-	36,515	93,778	(57,263)	-61.1%	225,068
Municipal Infrastructure Grant		47,963	175,068	175,068	-	19,240	72,945	(53,705)	-73.6%	175,068
Water Services Infrastructure Grant		0	50,000	50,000	-	17,275	20,833	(3,559)	-17.1%	50,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		47,963	225,068	225,068	-	36,515	93,778	(57,263)	-61.1%	225,068
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		598,039	851,373	851,373	32,855	221,507	354,740	(133,233)	-37.6%	851,373

**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 - M05 November

Summary 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	1,799	9,114	9,943	(829)	-8%	23,864
Pension and UIF Contributions		3,209	3,322	3,322	(6)	(31)	1,384	(1,415)	-102%	3,322
Medical Aid Contributions		289	314	314	(4)	(18)	131	(148)	-113%	314
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,173	3,204	3,204	257	1,300	1,335	(35)	-3%	3,204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		959	1,625	1,625	66	346	677	(331)	-49%	1,625
Sub Total - Councillors		30,671	32,329	32,329	2,112	10,712	13,471	(2,758)	-20%	32,329
% increase	4		5.4%	5.4%						5.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,958	9,950	9,950	288	988	4,146	(3,157)	-76%	9,950
Pension and UIF Contributions		617	1,774	1,774	7	35	739	(704)	-95%	1,774
Medical Aid Contributions		-	165	165	-	-	69	(69)	-100%	165
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		238	281	281	96	96	117	(21)	-18%	281
Motor Vehicle Allowance		541	541	541	45	225	225	(0)	0%	541
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-98%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,354	12,711	12,711	436	1,345	5,296	(3,951)	-75%	12,711
% increase	4		191.9%	191.9%						191.9%
Other Municipal Staff										
Basic Salaries and Wages		213,589	245,997	245,997	19,138	97,519	102,499	(4,979)	-5%	245,997
Pension and UIF Contributions		39,416	47,739	47,739	3,859	19,271	19,891	(620)	-3%	47,739
Medical Aid Contributions		17,688	21,559	21,559	1,594	7,785	8,983	(1,198)	-13%	21,559
Overtime		18,552	18,420	18,420	1,753	8,947	7,675	1,272	17%	18,420
Performance Bonus		14,977	18,204	18,204	894	5,954	7,585	(1,631)	-22%	18,204
Motor Vehicle Allowance		770	1,193	1,193	68	338	497	(159)	-32%	1,193
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		853	901	901	82	399	376	24	6%	901
Other benefits and allowances		3,982	5,123	5,123	367	1,704	2,135	(431)	-20%	5,123
Payments in lieu of leave		4,035	-	-	-	-	-	-	-	-
Long service awards		1,079	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,542	1,255	1,255	218	615	523	92	18%	1,255
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		316,482	360,391	360,391	27,971	142,533	150,164	(7,631)	-5%	360,391
% increase	4		13.9%	13.9%						13.9%
Total Parent Municipality		351,507	405,431	405,431	30,520	154,590	168,931	(14,340)	-8%	405,431
Unpaid salary, allowances & benefits in arrears:										

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2025

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 - M05 November

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	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
Cash Receipts By Source																
Property rates		1,562	14,915	6,600	4,244	850	7,542	7,542	7,542	7,542	7,542	7,542	17,083	90,509	94,801	99,027
Service charges - Electricity revenue																
Service charges - Water revenue		(7,640)	(6,003)	(35,982)	86,395	6,812	6,326	6,326	6,326	6,326	6,326	6,326	(5,624)	75,918	81,205	82,705
Service charges - Waste Water Management		206	140	149	353	69	164	164	164	164	164	164	66	1,968	2,101	2,131
Service charges - Waste Management		47	54	16	22	23	398	398	398	398	398	398	2,228	4,780	4,984	5,105
Rental of facilities and equipment		3	4	1	3	4	8	8	8	8	8	8	35	101	103	103
Interest earned - external investments		206	1,030	1,387	701	222	1,091	1,091	1,091	1,091	1,091	1,091	3,002	13,097	13,482	13,921
Interest earned - outstanding debtors		345	829	640	261	91	548	548	548	548	548	548	1,124	6,582	11,890	14,496
Dividends received																
Fines, penalties and forfeits		29	14	8	9	32	30	30	30	30	30	30	88	361	377	386
Licences and permits		29	49	49	57	37	277	277	277	277	277	277	1,442	3,328	3,478	3,628
Agency services																
Transfers and Subsidies - Operational		256,421	2,474		1,157	853	52,289	52,289	52,289	52,289	52,289	52,289	52,826	627,463	641,339	671,243
Other revenue		(328,326)	22,198	49,739	(88,672)	46,732	3,187	3,187	3,187	3,187	3,187	3,187	317,451	38,242	41,234	43,237
Cash Receipts by Source		(77,117)	35,705	22,608	4,530	55,727	71,862	71,862	71,862	71,862	71,862	71,862	369,721	862,348	894,994	935,982
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		60,434			15,000	46,844	18,756	18,756	18,756	18,756	18,756	18,756	(9,744)	225,068	243,444	255,796
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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	2,907	2,907	17,443	34,886	37,734	39,648
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		(16,683)	35,705	22,608	19,539	102,571	93,525	93,525	93,525	93,525	93,525	93,525	397,411	1,122,302	1,176,170	1,231,427
Cash Payments by Type																
Employee related costs		335	100	(305)	656	(4,701)	31,092	31,092	31,092	31,092	31,092	31,092	190,466	373,102	390,640	411,851
Remuneration of councillors		(107)	36	(111)	(102)	(529)	2,694	2,694	2,694	2,694	2,694	2,694	16,978	32,329	33,633	34,925
Interest																
Bulk purchases - Electricity		1,582	453	20	1,293	59	3,885	3,885	3,885	3,885	3,885	3,885	19,903	46,620	48,252	49,458
Acquisitions - water & other inventory		51,589					13,763	13,763	13,763	13,763	13,763	13,763	30,988	165,153	181,669	205,285
Contracted services																
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		(216,109)	49,296	18,272	17,768	(26,032)	28,339	28,339	28,339	28,339	28,339	28,339	326,881	340,070	337,017	343,480
Cash Payments by Type		(162,711)	49,846	17,875	19,615	(31,204)	79,773	79,773	79,773	79,773	79,773	79,773	585,216	957,274	991,210	1,045,000
Other Cash Flows/Payments by Type																
Capital assets			9,248	7,238	20,029	4	21,569	21,569	21,569	21,569	21,569	21,569	92,895	258,828	279,959	294,165
Repayment of borrowing					4,498	901	832	832	832	832	832	832	(406)	9,987	1,109	603
Other Cash Flows/Payments			1,035	4,722		980							(6,736)			
Total Cash Payments by Type		(162,711)	60,129	29,835	44,142	(29,319)	102,174	102,174	102,174	102,174	102,174	102,174	670,969	1,226,089	1,272,279	1,339,768
NET INCREASE/(DECREASE) IN CASH HELD		146,028	(24,424)	(7,227)	(24,603)	131,890	(8,649)	(8,649)	(8,649)	(8,649)	(8,649)	(8,649)	(273,557)	(103,787)	(96,108)	(108,341)
Cash/cash equivalents at the month/year beginning:		55,565	201,593	177,169	169,942	145,338	277,228	268,579	259,930	251,281	242,632	233,984	225,335	55,565	(48,223)	(144,331)
Cash/cash equivalents at the month/year end:		201,593	177,169	169,942	145,338	277,228	268,579	259,930	251,281	242,632	233,984	225,335	(48,223)	(48,223)	(144,331)	(252,672)

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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Transfers and subsidies	-1%	Receipt of Equitable share first tranche	Budget will be corrected during adjustment budget phase to align with the payment schedule.
	Interest on current & non current assets	-35%	Reduced Bank balances - inflation linked	Performance will be assessed throughout the first 6 months as the item is inflation linked
	Fines	-100%	Lack of seamless integration between the two systems	A journal will be processed to account for the revenue derived from issuing of fines.
2	Expenditure By Type			
	Debt Impairment	-100%	No impairment was calculated for the reporting period.	Calculation will be performed and a journal will be processed to the system.
	Irrecoverable debt	100%	No budget was allocated for the item.	Budget will be allocated during adjustment period budget to avoid unauthorised expenditure.
3				
4	Financial Position			
	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	Cash Flow			
	Payment to suppliers and employees		Incorrect mapping of vote numbers	All payments will be linked to the current liabilities as required by mSCOA.
	Other revenue and opening balance			Mapping will be verified to determine accuracy
6	Measureable performance			
7	Municipal Entities			

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Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2024/25				Budget Year 2025/26				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	8,901	18,756	18,756	–	–	18,756	18,756	100.0%	0%
August	5,461	18,756	18,756	9,248	9,248	37,511	28,263	75.3%	4%
September	23,087	18,756	18,756	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	–	–	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	36,519					

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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	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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44,699	84,100	84,100	-	9,802	35,042	25,239	72.0%	84,100
Roads Infrastructure		-	1,500	1,500	-	-	625	625	100.0%	1,500
Roads		-	1,500	1,500	-	-	625	625	100.0%	1,500
Electrical Infrastructure		-	7,000	7,000	-	328	2,917	2,589	88.8%	7,000
LV Networks		-	7,000	7,000	-	328	2,917	2,589	88.8%	7,000
Capital Spares										
Water Supply Infrastructure		42,171	63,600	63,600	-	6,562	26,500	19,938	75.2%	63,600
Pump Stations										
Water Treatment Works		23,598	-	-	-	-	-	-		-
Bulk Mains		-	9,000	9,000	-	4,192	3,750	(442)	-11.8%	9,000
Distribution		18,573	39,600	39,600	-	2,371	16,500	14,129	85.6%	39,600
Distribution Points		-	15,000	15,000	-	-	6,250	6,250	100.0%	15,000
Sanitation Infrastructure		-	10,000	10,000	-	2,912	4,167	1,255	30.1%	10,000
Waste Water Treatment Works		-	10,000	10,000	-	2,912	4,167	1,255	30.1%	10,000
Solid Waste Infrastructure		2,527	2,000	2,000	-	-	833	833	100.0%	2,000
Landfill Sites		2,527	2,000	2,000	-	-	833	833	100.0%	2,000
Furniture and Office Equipment		678	-	-	4	4	-	(4)	#DIV/0!	-
Furniture and Office Equipment		678	-	-	4	4	-	(4)	#DIV/0!	-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		336	-	-	-	-	-	-		-
Transport Assets		336	-	-	-	-	-	-		-
Zoological plants and animals										
Total Capital Expenditure on new assets	1	45,712	84,100	84,100	4	9,806	35,042	25,235	72.0%	84,100

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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 -

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	-	-	6,250	6,250	100.0%	15,000
Roads Infrastructure		-	15,000	15,000	-	-	6,250	6,250	100.0%	15,000
Roads		-	15,000	15,000	-	-	6,250	6,250	100.0%	15,000
Capital Spares		-								
Community Assets		-	4,468	4,468	-	-	1,862	1,862	100.0%	4,468
Community Facilities		-	4,468	4,468	-	-	1,862	1,862	100.0%	4,468
Halls		-								
Cemeteries/Crematoria		-	4,468	4,468	-	-	1,862	1,862	100.0%	4,468
Police		-								
Unimproved Property		-								
Other assets		-	2,000	2,000	-	-	833	833	100.0%	2,000
Operational Buildings		-	2,000	2,000	-	-	833	833	100.0%	2,000
Municipal Offices		-								
Laboratories		-								
Training Centres		-	2,000	2,000	-	-	833	833	100.0%	2,000
Manufacturing Plant		-								
Zoological plants and animals		-								
Total Capital Expenditure on renewal of existing assets	1	-	21,468	21,468	-	-	8,945	8,945	100.0%	21,468

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2025

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

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		48,930	65,374	65,374	3,698	22,142	27,239	5,097	18.7%	65,374
Roads Infrastructure		394	3,300	3,300	-	-	1,375	1,375	100.0%	3,300
Roads		394	3,000	3,000	-	-	1,250	1,250	100.0%	3,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	300	300	-	-	125	125	100.0%	300
Electrical Infrastructure		375	100	100	-	-	42	42	100.0%	100
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		375	100	100	-	-	42	42	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		29,963	36,500	36,500	2,357	18,100	15,208	(2,892)	-19.0%	36,500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	6,500	6,500	-	-	2,708	2,708	100.0%	6,500
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		29,963	30,000	30,000	2,357	18,100	12,500	(5,600)	-44.8%	30,000
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,029	2,000	2,000	267	267	833	567	68.0%	2,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,029	2,000	2,000	267	267	833	567	68.0%	2,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		13,169	23,474	23,474	1,075	3,776	9,781	6,005	61.4%	23,474
Landfill Sites		13,169	23,474	23,474	1,075	3,776	9,781	6,005	61.4%	23,474
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Community Assets		30	350	350	2	2	146	144	98.7%	350
Community Facilities		-	100	100	-	-	42	42	100.0%	100
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	100	100	-	-	42	42	100.0%	100
Sport and Recreation Facilities		30	250	250	2	2	104	102	98.1%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		30	250	250	2	2	104	102	98.1%	250
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		6,468	8,600	8,600	501	2,063	3,583	1,521	42.4%	8,600
Operational Buildings		6,468	8,600	8,600	501	2,063	3,583	1,521	42.4%	8,600
Municipal Offices		6,468	8,600	8,600	501	2,063	3,583	1,521	42.4%	8,600
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Intangible Assets		7,125	9,000	9,000	-	797	3,750	2,953	78.7%	9,000
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7,125	9,000	9,000	-	797	3,750	2,953	78.7%	9,000
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		7,125	9,000	9,000	-	797	3,750	2,953	78.7%	9,000
Computer Equipment		34	50	50	-	2	21	19	89.5%	50
Computer Equipment		34	50	50	-	2	21	19	89.5%	50
Machinery and Equipment		-	100	100	-	-	42	42	100.0%	100
Machinery and Equipment		-	100	100	-	-	42	42	100.0%	100
Transport Assets		3,775	14,750	14,750	2,074	3,116	6,146	3,030	49.3%	14,750
Transport Assets		3,775	14,750	14,750	2,074	3,116	6,146	3,030	49.3%	14,750
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	66,362	98,224	98,224	6,274	28,122	40,927	12,804	31.3%	98,224

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 2025

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		104,019	141,156	141,156	8,323	41,616	58,815	17,198	29.2%	141,156
Roads Infrastructure		34,881	53,345	53,345	2,234	11,169	22,227	11,058	49.7%	53,345
Roads		34,881	53,345	53,345	2,234	11,169	22,227	11,058	49.7%	53,345
Storm water Infrastructure		5,019	5,927	5,927	423	2,117	2,469	353	14.3%	5,927
Drainage Collection		5,019	5,927	5,927	423	2,117	2,469	353	14.3%	5,927
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,724	4,251	4,251	312	1,559	1,771	212	12.0%	4,251
Power Plants		3,724	4,251	4,251	312	1,559	1,771	212	12.0%	4,251
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		57,599	74,316	74,316	5,101	25,506	30,965	5,459	17.6%	74,316
Dams and Weirs		6	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		57,593	74,316	74,316	5,101	25,506	30,965	5,459	17.6%	74,316
Sanitation Infrastructure		2,134	2,542	2,542	179	894	1,059	166	15.6%	2,542
Waste Water Treatment Works		2,134	2,542	2,542	179	894	1,059	166	15.6%	2,542
Solid Waste Infrastructure		662	776	776	74	372	323	(49)	-15.2%	776
Landfill Sites		662	776	776	74	372	323	(49)	-15.2%	776
Community Assets		16,647	24,672	24,672	1,384	6,918	10,280	3,362	32.7%	24,672
Community Facilities		16,647	24,672	24,672	1,384	6,918	10,280	3,362	32.7%	24,672
Halls		14,681	20,772	20,772	1,220	6,099	8,655	2,556	29.5%	20,772
Centres		1,966	3,899	3,899	164	819	1,625	805	49.6%	3,899
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Other assets		6,190	8,288	8,288	518	2,589	3,453	865	25.0%	8,288
Operational Buildings		6,190	8,288	8,288	518	2,589	3,453	865	25.0%	8,288
Municipal Offices		6,190	8,288	8,288	518	2,589	3,453	865	25.0%	8,288
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,244	2,856	2,856	183	934	1,190	256	21.5%	2,856
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,244	2,856	2,856	183	934	1,190	256	21.5%	2,856
Computer Software and Applications		2,244	2,856	2,856	183	934	1,190	256	21.5%	2,856
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2,295	3,071	3,071	236	1,278	1,280	2	0.2%	3,071
Furniture and Office Equipment		2,295	3,071	3,071	236	1,278	1,280	2	0.2%	3,071
Machinery and Equipment		219	305	305	16	88	127	40	31.2%	305
Machinery and Equipment		219	305	305	16	88	127	40	31.2%	305
Transport Assets		4,385	6,212	6,212	487	2,925	2,589	(337)	-13.0%	6,212
Transport Assets		4,385	6,212	6,212	487	2,925	2,589	(337)	-13.0%	6,212
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	135,999	186,561	186,561	11,147	56,348	77,734	21,386	27.5%	186,561

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT NOVEMBER 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 -

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	-	24,404	43,958	19,554	44.5%	105,500
Roads Infrastructure		3,264	68,500	68,500	-	14,217	28,542	14,324	50.2%	68,500
Roads		3,264	68,500	68,500	-	14,217	28,542	14,324	50.2%	68,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	20,000	20,000	-	2,386	8,333	5,947	71.4%	20,000
Bulk Mains		-	20,000	20,000	-	2,386	8,333	5,947	71.4%	20,000
Distribution		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	17,000	17,000	-	7,800	7,083	(717)	-10.1%	17,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	17,000	17,000	-	7,800	7,083	(717)	-10.1%	17,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	14,000	14,000	-	2,309	5,833	3,525	60.4%	14,000
Police		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	3,264	119,500	119,500	-	26,713	49,792	23,079	46.4%	119,500