

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

TABLE OF CONTENTS

Part 1

Section 1: Budget Statement.....	3
1.1 Mayors Report.....	3
1.2 Resolution.....	3
1.3 Executive Summary.....	3
1.4 Performance against the approved budget.....	3
1.5 Capital Expenditure.....	3
1.6 Material variances from SDBIP.....	3
1.7 Remedial corrective steps.....	4
Section 2: In year monthly budget statement tables.....	4
2.1 Table C1: Monthly Budget Statement.....	5
2.2 Table C2: Financial Performance (standard classification)	6
2.3 Table C3: Financial Performance (revenue & expenditure by vote).....	7
2.4 Table C4: Financial Performance (revenue & expenditure)	8-10
2.5 Table C5: Capital Expenditure by Vote.....	10-11
2.6 Table C6: Financial Position.....	12
2.7 Table C7: Cash Flow.....	13
Part 2: Supporting Documents	14
Section 3: Performance Indicators.....	14
3.1 Supporting Table SC2.....	14
Section 4: Debtor's Analysis	15
4.1 Supporting Table SC3.....	15
Section 5: Creditor's Analysis.....	15
5.1 Supporting Table SC4.....	15
Section 6: Investment Portfolio Analysis.....	16
6.1 Supporting Table SC5: Investments.....	16
Section 7: Allocation of grants receipts and expenditure	17
7.1 Supporting Table SC6.....	17
7.2.1 Supporting Table SC7 (1).....	18
7.2.2 Supporting Table SC7 (2).....	19
Section 8: Expenditure on councillor allowances	20

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

8.1 Supporting Table SC8.....	20
Section 9: Actual & Revised Targets for Cash Receipts.....	21
9.1 Supporting Table SC9.....	21
9.2 Supporting Table SC1.....	22
Section 10: Capital Programme Performance.....	22
10.1 Supporting Table SC12.....	22
10.2 Supporting Table SC13.....	23
10.2.1 Supporting Table SC13a.....	24
10.2.2 Supporting Table SC13b.....	25
10.2.3 Supporting Table SC13c.....	26
10.2.4 Supporting Table SC13d.....	27
10.2.5 Supporting Table SC13e.....	28
Section 11: Quality Certificate (separate)	

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

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 OCTOBER 2025				
(R'000)	2025/2026 BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% SPENT
TOTAL REVENUE	1,136,908	411,764	725,144	36%
TOTAL EXPENDITURE	1,453,744	194,494	1,259,250	13%
CAPITAL EXPENDITURE	225,068	42,870	182,198	19%

Operating revenue generated for the reporting period amount to R411.7 million which translate to 36% against the budgeted amount. Operating expenditure for the same period amount to R194.4 million or 13% of the appropriated budget.

1.5 Capital Expenditure

A total of R225 million have been allocated for 2025-26 capital budget. Capital Expenditure for the reporting period amounts to R42.8 million which translates to 19% when compared to the appropriated budget.

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.

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

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.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 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 - M04 October

Description	2024/25			Budget Year 2025/26					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	165,035	174,056	174,056	14,435	57,730	58,019	(289)	-0%	174,056
Service charges	211,134	217,477	217,477	(6,229)	63,599	72,492	(8,894)	-12%	217,477
Investment revenue	13,235	13,097	13,097	701	3,324	4,366	(1,042)	-24%	13,097
Transfers and subsidies - Operational	610,284	627,463	627,463	-	258,441	209,154	49,286	0	627,463
Other own revenue	116,770	104,816	104,816	7,392	28,671	34,939	(6,267)	-18%	104,816
Total Revenue (excluding capital transfers and contributions)	1,116,457	1,136,908	1,136,908	16,299	411,764	378,969	32,795	9%	1,136,908
Employee costs	320,836	373,102	373,102	28,468	115,470	124,368	(8,898)	-7%	373,102
Remuneration of Councillors	30,671	32,329	32,329	2,162	8,600	10,776	(2,176)	-20%	32,329
Depreciation and amortisation	135,771	186,561	186,561	13,695	45,201	62,187	(16,986)	-27%	186,561
Interest	4,616	2,597	2,597	51	265	866	(581)	-67%	2,597
Inventory consumed and bulk purchases	194,197	235,773	235,773	(5,081)	1,192	78,591	(77,399)	-98%	235,773
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	608,700	623,382	623,382	14,687	77,729	207,794	(130,065)	-63%	623,382
Total Expenditure	1,294,791	1,453,744	1,453,744	53,983	248,477	484,582	(236,105)	-49%	1,453,744
Surplus/(Deficit)	(178,334)	(316,836)	(316,836)	(37,684)	163,287	(105,613)	268,900	-255%	(316,836)
Transfers and subsidies - capital (monetary)	215,615	225,068	225,068	-	19,005	75,023	##	-75%	225,068
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	-696%	(91,768)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	-696%	(91,768)
Capital expenditure & funds sources									
Capital expenditure	48,976	225,068	225,068	20,029	36,515	75,023	(38,508)	-51%	225,068
Capital transfers recognised	47,963	225,068	225,068	20,029	36,515	75,023	(38,508)	-51%	225,068
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,014	-	-	-	-	-	-	-	-
Total sources of capital funds	48,976	225,068	225,068	20,029	36,515	75,023	(38,508)	-51%	225,068
Financial position									
Total current assets	317,493	264,535	264,535	-	416,810	-	-	-	264,535
Total non current assets	3,339,137	3,492,726	3,492,726	-	3,330,451	-	-	-	3,492,726
Total current liabilities	357,366	217,306	217,306	-	265,704	-	-	-	217,306
Total non current liabilities	51,480	47,989	47,989	-	51,480	-	-	-	47,989
Community wealth/Equity	3,197,553	3,583,734	3,583,734	-	3,430,076	-	-	-	3,583,734
Cash flows									
Net cash from (used) operating	741,355	130,142	130,142	(85)	130,778	43,381	(87,397)	-201%	130,142
Net cash from (used) investing	(37,113)	(258,828)	(258,828)	(20,020)	(36,506)	(86,276)	(49,770)	58%	(258,828)
Net cash from (used) financing	(14,817)	(9,987)	(9,987)	(4,498)	(4,498)	(3,329)	1,169	-35%	(9,987)
Cash/cash equivalents at the month/year end	733,012	329,602	329,602	145,338	145,338	422,050	276,712	66%	(83,108)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2025

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		613,938	629,847	629,847	22,421	251,851	209,949	41,902	20%	629,847
Executive and council		23,620	24,888	24,888	-	23,331	8,296	15,035	181%	24,888
Finance and administration		590,318	604,959	604,959	22,421	228,520	201,653	26,867	13%	604,959
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17,416	24,435	24,435	63	256	8,145	(7,889)	-97%	24,435
Community and social services		12,978	1,208	1,208	5	66	403	(337)	-84%	1,208
Sport and recreation		24	18,000	18,000	1	6	6,000	(5,994)	-100%	18,000
Public safety		4,413	5,227	5,227	57	185	1,742	(1,558)	-89%	5,227
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		67,668	92,312	92,312	44	9,079	30,771	(21,691)	-70%	92,312
Planning and development		5,684	7,312	7,312	44	1,514	2,437	(923)	-38%	7,312
Road transport		61,984	85,000	85,000	-	7,565	28,333	(20,768)	-73%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		633,051	615,382	615,382	(6,229)	169,582	205,127	(35,545)	-17%	615,382
Energy sources		6,563	7,000	7,000	-	423	2,333	(1,911)	-82%	7,000
Water management		490,202	468,370	468,370	(7,759)	69,030	156,123	(87,094)	-56%	468,370
Waste water management		30,492	31,358	31,358	387	928	10,453	(9,525)	-91%	31,358
Waste management		105,794	108,653	108,653	1,143	99,202	36,218	62,984	174%	108,653
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,332,072	1,361,976	1,361,976	16,299	430,769	453,992	(23,223)	-5%	1,361,976
Expenditure - Functional										
Governance and administration		420,504	441,308	441,308	25,273	103,955	147,103	(43,148)	-29%	441,308
Executive and council		109,096	103,912	103,912	7,848	35,479	34,637	842	2%	103,912
Finance and administration		305,066	331,088	331,088	16,586	65,728	110,363	(44,635)	-40%	331,088
Internal audit		6,342	6,308	6,308	839	2,748	2,103	646	31%	6,308
Community and public safety		139,239	148,457	148,457	10,905	39,607	49,486	(9,879)	-20%	148,457
Community and social services		43,450	40,717	40,717	2,682	10,378	13,573	(3,195)	-24%	40,717
Sport and recreation		47,605	56,966	56,966	4,240	16,028	18,989	(2,961)	-16%	56,966
Public safety		48,184	50,773	50,773	3,983	13,201	16,925	(3,723)	-22%	50,773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		65,683	129,969	129,969	5,435	21,166	43,323	(22,157)	-51%	129,969
Planning and development		24,141	55,208	55,208	2,182	8,183	18,403	(10,220)	-56%	55,208
Road transport		41,542	74,760	74,760	3,253	12,983	24,920	(11,937)	-48%	74,760
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		666,176	730,495	730,495	12,098	82,631	243,498	(160,867)	-66%	730,495
Energy sources		51,358	63,956	63,956	5,431	17,472	21,319	(3,847)	-18%	63,956
Water management		518,638	553,818	553,818	1,982	48,904	184,606	(135,702)	-74%	553,818
Waste water management		38,748	54,288	54,288	1,489	5,415	18,096	(12,681)	-70%	54,288
Waste management		57,432	58,433	58,433	3,197	10,840	19,478	(8,638)	-44%	58,433
Other		3,190	3,516	3,516	271	1,117	1,172	(55)	-5%	3,516
Total Expenditure - Functional	3	1,294,791	1,453,744	1,453,744	53,983	248,477	484,582	(236,105)	-49%	1,453,744
Surplus/ (Deficit) for the year		37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	-6.959106	(91,768)

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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) - M04 October

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	-	23,331	8,296	15,035	181.2%	24,888
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		589,701	604,309	604,309	22,235	228,290	201,436	26,854	13.3%	604,309
Vote 04 - Corporate Services		617	650	650	186	230	217	13	6.1%	650
Vote 05 - Community Services		123,210	133,089	133,089	1,206	99,458	44,363	55,095	124.2%	133,089
Vote 06 - Planning & Development		198	312	312	44	80	104	(24)	-22.9%	312
Vote 07 - Infrastructure & Technical Services		594,726	598,728	598,728	(7,372)	79,379	199,576	(120,197)	-60.2%	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	16,299	430,769	453,992	(23,223)	-5.1%	1,361,976
Expenditure by Vote										
Vote 01 - Municipal Council	1	92,178	85,651	85,651	7,140	32,552	28,550	4,002	14.0%	85,651
Vote 02 - Office Of The Accounting Officer		28,947	30,688	30,688	2,047	7,790	10,229	(2,440)	-23.9%	30,688
Vote 03 - Budget And Treasury Office		185,057	202,483	202,483	4,928	29,487	67,495	(38,007)	-56.3%	202,483
Vote 04 - Corporate Services		101,748	111,629	111,629	9,287	30,187	37,210	(7,023)	-18.9%	111,629
Vote 05 - Community Services		205,587	215,407	215,407	15,961	53,325	71,803	(18,477)	-25.7%	215,407
Vote 06 - Planning & Development		22,492	48,360	48,360	1,830	7,572	16,120	(8,548)	-53.0%	48,360
Vote 07 - Infrastructure & Technical Services		658,782	759,526	759,526	12,790	87,563	253,176	(165,612)	-65.4%	759,526
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,294,791	1,453,744	1,453,744	53,983	248,477	484,582	(236,105)	-48.7%	1,453,744
Surplus/ (Deficit) for the year	2	37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	-695.9%	(91,768)

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

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

2.5 Table C4: Financial Performance (Revenue & Expenditure)

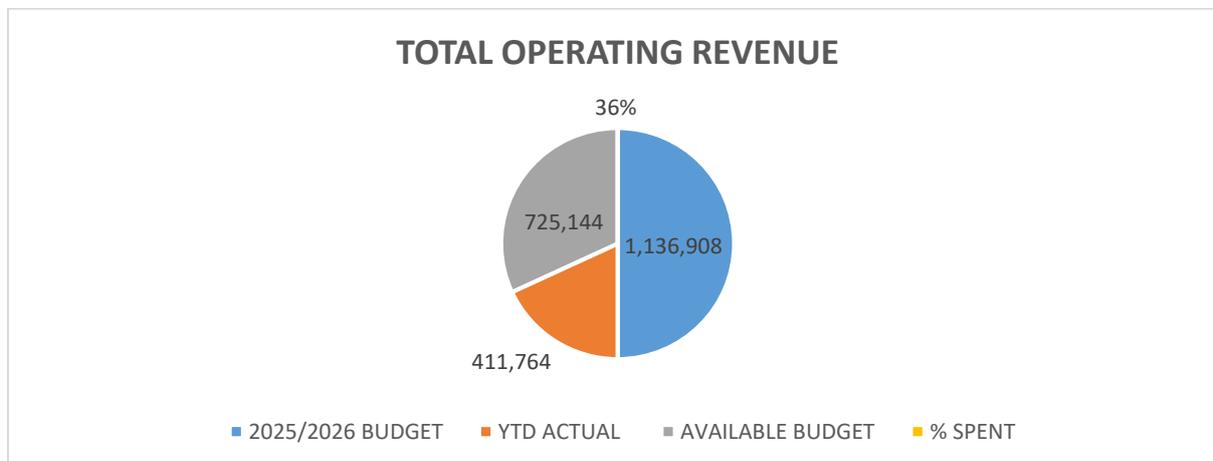
NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	(7,759)	58,013	66,063	(8,050)	-12%	198,188
Service charges - Waste Water Management		4,879	5,180	5,180	387	928	1,727	(799)	-46%	5,180
Service charges - Waste management		13,292	14,109	14,109	1,143	4,658	4,703	(45)	-1%	14,109
Sale of Goods and Rendering of Services		722	1,418	1,418	54	244	473	(228)	-48%	1,418
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		59,933	60,358	60,358	3,360	13,161	20,119	(6,958)	-35%	60,358
Interest from Current and Non Current Assets		13,235	13,097	13,097	701	3,324	4,366	(1,042)	-24%	13,097
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		25	101	101	3	11	34	(22)	-67%	101
Licence and permits		2,588	3,328	3,328	57	185	1,109	(925)	-83%	3,328
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3,193	2,014	2,014	266	747	671	76	11%	2,014
Non-Exchange Revenue										
Property rates		165,035	174,056	174,056	14,435	57,730	58,019	(289)	0%	174,056
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,826	1,899	1,899	-	-	633	(633)	-100%	1,899
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		610,284	627,463	627,463	-	258,441	209,154	49,286	24%	627,463
Interest		36,388	35,698	35,698	3,653	14,323	11,899	2,423	20%	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	16,299	411,764	378,969	32,795	9%	1,136,908
Expenditure By Type										
Employee related costs		320,836	373,102	373,102	28,468	115,470	124,368	(8,898)	-7%	373,102
Remuneration of councillors		30,671	32,329	32,329	2,162	8,600	10,776	(2,176)	-20%	32,329
Bulk purchases - electricity		36,173	46,620	46,620	4,718	13,432	15,540	(2,108)	-14%	46,620
Inventory consumed		158,024	189,153	189,153	(9,799)	(12,240)	63,051	(75,291)	-119%	189,153
Debt impairment		314,542	309,909	309,909	-	-	103,303	(103,303)	-100%	309,909
Depreciation and amortisation		135,771	186,561	186,561	13,695	45,201	62,187	(16,986)	-27%	186,561
Interest		4,616	2,597	2,597	51	285	866	(581)	-67%	2,597
Contracted services		165,960	204,518	204,518	7,424	49,761	68,173	(18,412)	-27%	204,518
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1,641	-	-	2	1,108	-	1,108	#DIV/0!	-
Operational costs		112,564	108,955	108,955	7,261	26,860	36,318	(9,458)	-26%	108,955
Losses on Disposal of Assets		13,469	-	-	-	-	-	-	-	-
Other Losses		525	-	-	-	-	-	-	-	-
Total Expenditure		1,294,791	1,453,744	1,453,744	53,983	248,477	484,582	(236,105)	-49%	1,453,744
Surplus/(Deficit)		(178,334)	(316,836)	(316,836)	(37,684)	163,287	(105,613)	268,900	(0)	(316,836)
Transfers and subsidies - capital (monetary allocations)		215,615	225,068	225,068	-	19,005	75,023	(56,018)	(0)	225,068
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	(0)	(91,768)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	(0)	(91,768)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	(0)	(91,768)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		37,281	(91,768)	(91,768)	(37,684)	182,292	(30,590)	212,882	(0)	(91,768)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2025

Operating Revenue

Graphical Illustration of operating revenue against the approved budget

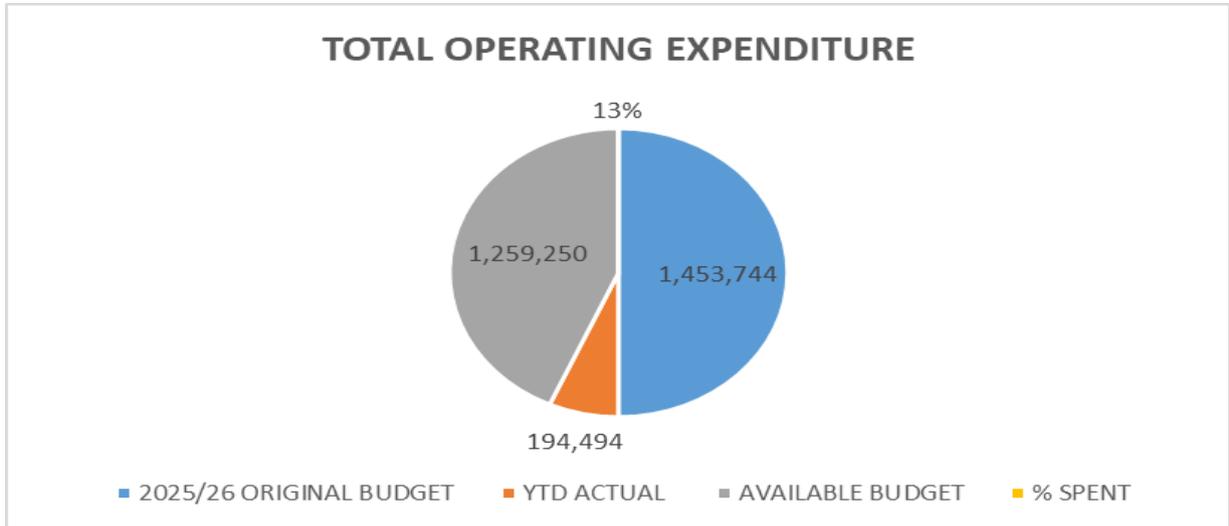


- a) The budgeted operating revenue for the 2025/2026 financial year to R1,136 billion.
- b) Total year operating revenue for the reporting period amount to R411.7 million or 36%.
- c) Operating revenue comprises of own revenue and grants at 37% and 63% respectively. The municipality depends on government grants to fund its operations.
- d) Own revenue generated for the reporting period amount to R153.3 million. Own revenue is mainly derived from property rates and service charges which contributed R121.3 million or 79% of the total own revenue generated for the reported period.
- e) Interest earned on outstanding debtors amount to R27.8 million. This accounts for 22.6% of billed revenue for the reporting period. Low revenue collection remains a challenge and a threat to the financial viability of the municipality.

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

Operating Expenditure

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



- (a) Operating expenditure incurred for the reporting period amount to R194 million, translating to 13% 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) It must further be noted that water inventory has reported a negative amount and a journal will be processed to rectify the error in the next month.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2025

2.5 Table C5: Capital Expenditure by Vote

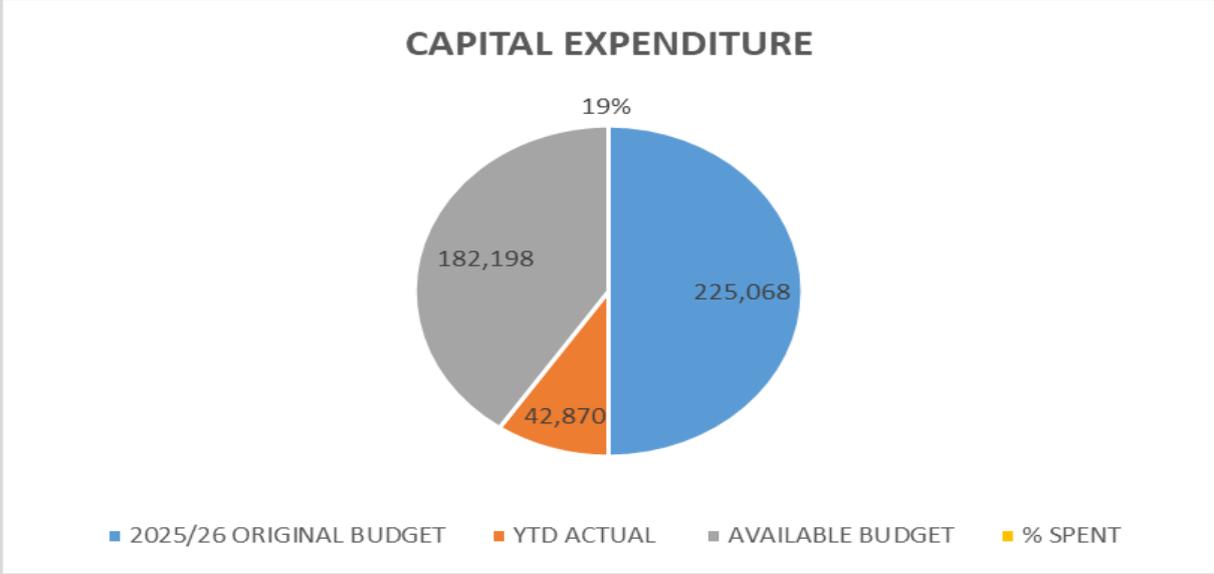
NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		678	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		2,863	18,000	18,000	2,309	2,309	6,000	(3,691)	-62%	18,000
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		45,435	207,068	207,068	17,720	34,206	69,023	(34,816)	-50%	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	20,029	36,515	75,023	(38,508)	-51%	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	20,029	36,515	75,023	(38,508)	-51%	225,068
Capital Expenditure - Functional Classification										
Governance and administration		678	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		678	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		336	16,000	16,000	2,309	2,309	5,333	(3,025)	-57%	16,000
Community and social services		336	16,000	16,000	2,309	2,309	5,333	(3,025)	-57%	16,000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,264	85,000	85,000	7,639	14,217	28,333	(14,116)	-50%	85,000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,264	85,000	85,000	7,639	14,217	28,333	(14,116)	-50%	85,000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		44,699	124,068	124,068	10,081	19,989	41,356	(21,367)	-52%	124,068
Energy sources		-	7,000	7,000	-	328	2,333	(2,005)	-86%	7,000
Water management		42,171	88,068	88,068	4,222	8,949	29,356	(20,407)	-70%	88,068
Waste water management		-	27,000	27,000	5,859	10,712	9,000	1,712	19%	27,000
Waste management		2,527	2,000	2,000	-	-	667	(667)	-100%	2,000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	48,976	225,068	225,068	20,029	36,515	75,023	(38,508)	-51%	225,068
Funded by:										
National Government		47,963	225,068	225,068	20,029	36,515	75,023	(38,508)	-51%	225,068
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns,		-	-	-	-	-	-	-	-	-
Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47,963	225,068	225,068	20,029	36,515	75,023	(38,508)	-51%	225,068
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	1,014	-	-	-	-	-	-	-	-
Total Capital Funding		48,976	225,068	225,068	20,029	36,515	75,023	(38,508)	-51%	225,068

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

Capital budget for 2025/26 financial year amount to R225 million. The budget is fully funded by National grants. i.e. MIG and WSIG. Expenditure reported as at 31 October 2025 amounts to R36.5 million, VAT exclusive. (VAT inclusive amount – R42.8 million). Capital spending to date 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 OCTOBER 2025**

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	64,625	619
Trade and other receivables from exchange transactions		75,828	121,731	121,731	138,465	121,731
Receivables from non-exchange transactions		96,581	99,947	99,947	139,055	99,947
Current portion of non-current receivables						
Inventory		32,437	23,430	23,430	30,230	23,430
VAT		31,990	13,519	13,519	19,693	13,519
Other current assets		25,092	5,289	5,289	24,741	5,289
Total current assets		317,493	264,535	264,535	416,810	264,535
Non current assets						
Investments		-	-	-	-	-
Investment property		161,643	153,482	153,482	161,643	153,482
Property, plant and equipment		3,165,152	3,326,552	3,326,552	3,157,217	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	11,577	12,678
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
Total non current assets		3,339,137	3,492,726	3,492,726	3,330,451	3,492,726
TOTAL ASSETS		3,656,630	3,757,261	3,757,261	3,747,260	3,757,261
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		2,703	1,107	1,107	(1,795)	1,107
Consumer deposits		758	605	605	762	605
Trade and other payables from exchange transactions		275,871	209,171	209,171	122,169	209,171
Trade and other payables from non-exchange transactions		9,740	-	-	67,781	-
Provision		59,988	6,423	6,423	57,730	6,423
VAT		8,305	-	-	19,058	-
Other current liabilities		-	-	-	-	-
Total current liabilities		357,366	217,306	217,306	265,704	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	317,184	265,295
NET ASSETS	2	3,247,785	3,491,967	3,491,967	3,430,076	3,491,967
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3,197,553	3,583,734	3,583,734	3,430,076	3,583,734
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,197,553	3,583,734	3,583,734	3,430,076	3,583,734

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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 - M04 October

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	4,244	27,322	30,170	(2,848)	-9%	90,509
Service charges		27,379	82,666	82,666	86,770	37,758	27,555	10,203	37%	82,666
Other revenue		(357,136)	42,032	42,032	(88,603)	(344,806)	14,011	(358,817)	-2561%	42,032
Transfers and Subsidies - Operational		604,194	627,463	627,463	1,157	260,052	209,154	50,898	24%	627,463
Transfers and Subsidies - Capital		222,552	225,068	225,068	15,000	75,434	75,023	411	1%	225,068
Interest		21,892	19,678	19,678	962	5,400	6,559	(1,160)	-18%	19,678
Dividends								-		
Payments										
Suppliers and employees		158,872	(957,274)	(957,274)	(19,615)	69,619	(319,091)	(388,710)	122%	(957,274)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		741,355	130,142	130,142	(85)	130,778	43,381	(87,397)	-201%	130,142
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		11,863	-	-	9	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)	(20,029)	(36,515)	(86,276)	(49,761)	58%	(258,828)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(37,113)	(258,828)	(258,828)	(20,020)	(36,506)	(86,276)	(49,770)	58%	(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)	(4,498)	(4,498)	(3,329)	1,169	-35%	(9,987)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14,817)	(9,987)	(9,987)	(4,498)	(4,498)	(3,329)	1,169	-35%	(9,987)
NET INCREASE/ (DECREASE) IN CASH HELD		689,425	(138,673)	(138,673)	(24,603)	89,774	(46,224)			(138,673)
Cash/cash equivalents at beginning:		43,587	468,275	468,275	169,942	55,565	468,275			55,565
Cash/cash equivalents at month/year end:		733,012	329,602	329,602	145,338	145,338	422,050			(83,108)

The cash flow statement must reflect receipts and payments for the reporting month, however due to the discrepancies on other revenue, opening balance and payments to suppliers and employees, the cash and cash equivalent is not credible.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 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 - M04 October

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%	5.6%	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%	5.7%	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%	156.9%	121.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		15.5%	0.3%	0.3%	24.3%	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%	73.4%	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%	28.0%	32.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	8.6%	8.6%	5.3%	8.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.6%	16.6%	16.6%	3.4%	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 OCTOBER 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 - M04 October

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	42,740	17,635	17,237	18,249	14,446	14,744	102,490	644,631	872,172	794,561	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	27,749	13,407	13,094	8,187	7,501	7,494	164,694	285,702	527,828	473,579	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	844	375	400	379	267	563	2,097	9,091	14,016	12,397	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,625	1,319	1,318	1,356	1,218	1,223	7,701	37,799	54,559	49,298	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	13,884	6,746	6,649	8,753	8,584	8,450	44,590	211,696	309,350	282,072	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	318	151	364	207	152	150	1,114	29,852	32,306	31,474	-	-
Total By Income Source	2000	88,159	39,632	39,062	37,130	32,168	32,624	322,686	1,218,772	1,810,232	1,643,380	-	-
2024/25 - totals only		172429583	44802357	40102527	37352820	35832474	33997326	188645741	#####	1,615,717	1,358,382	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	21,245	10,655	10,699	8,577	7,532	8,689	180,859	95,001	343,254	300,657	-	-
Commercial	2300	27,871	11,977	11,254	8,993	5,561	4,843	27,370	349,745	447,613	396,512	-	-
Households	2400	38,829	16,901	16,920	19,405	18,974	18,994	113,870	768,250	1,012,144	939,483	-	-
Other	2500	213	99	191	156	101	99	587	5,775	7,221	6,718	-	-
Total By Customer Group	2600	88,159	39,632	39,062	37,130	32,168	32,624	322,686	1,218,772	1,810,232	1,643,380	-	-

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 R1.8 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 - M04 October

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	14,827
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3,163	-	-	-	-	-	-	-	-	3,163	347
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,163	-	-	-	-	-	-	-	-	3,163	15,174

The creditors balance for October 2025 amount to R3.1 million. 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 OCTOBER 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 - M04 October

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	01/10/2025	CHARGES		CAPITALIZED		31/10/2025
228810957(002)	CALL MKLM MAIN STANDARD BANK	930,171.04	0.00	0.00	21,068.36	0.00	951,239.40
2062250801	12 MONTHS CEDEED ESCOM	502,452.95		0.00	45,845.73		548,298.68
228810957(004)	CALL - MIG STANDARD BANK	127,083.00	0.00	35,434,000.00	544,906.88	21,508,010.00	14,597,979.88
228810957(003)	CALL WSIG GRANT	4,138,235.83		40,000,000.00	478,726.18	19,246,121.47	25,370,840.54
228810957(001)	CALL FLEET	411,345.49	0.00	0.00	9,246.51	0.00	420,592.00
BALANCE		6,109,288.31		75,434,000.00	1,099,793.66	40,754,131.47	41,888,950.50

The investment reported as at 31 October 2025 amount to R41.8 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 OCTOBER 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 - M04 October

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	-	258,398	208,768	49,629	23.8%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		600,070	615,410	615,410	-	256,421	205,137	51,284	25.0%	615,410
Expanded Public Works Programme Integrated Grant		1,124	1,895	1,895	-	338	632	(294)	-46.5%	1,895
Local Government Financial Management Grant		2,000	2,000	2,000	-	205	667	(462)	-69.3%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5,486	7,000	7,000	-	1,434	2,333	(899)	-38.5%	7,000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,604	1,158	1,158	-	43	386	(343)	-88.9%	1,158
Capacity Building and Other Grants		1,604	1,158	1,158	-	43	386	(343)	-88.9%	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	-	258,441	209,154	49,286	23.6%	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	-	258,441	209,154	49,286	23.6%	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 – R35.4 million
- FMG – R2 million
- EPWP – R474 thousand
- LIBRARY – R1,157 million

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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 - M04 October

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:		550,076	626,305	626,305	36,880	152,138	208,769	(56,632)	-27.1%	626,305
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		542,424	615,410	615,410	35,927	149,175	205,137	(55,962)	-27.3%	615,410
Expanded Public Works Programme Integrated Grant		1,403	1,895	1,895	539	920	632	289	45.7%	1,895
Local Government Financial Management Grant		1,165	2,000	2,000	-	205	667	(462)	-69.3%	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5,085	7,000	7,000	414	1,837	2,333	(496)	-21.3%	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	36,880	152,138	208,769	(56,632)	-27.1%	626,305
Capital expenditure of Transfers and Grants										
National Government:		47,963	225,068	225,068	20,029	36,515	75,023	(38,508)	-51.3%	225,068
Municipal Infrastructure Grant		47,963	175,068	175,068	10,068	19,240	58,356	(39,116)	-67.0%	175,068
Water Services Infrastructure Grant		0	50,000	50,000	9,961	17,275	16,667	608	3.6%	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	20,029	36,515	75,023	(38,508)	-51.3%	225,068
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		598,039	851,373	851,373	56,908	188,652	283,792	(95,139)	-33.5%	851,373

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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 - M04 October

Year and Council	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		23,040	23,864	23,864	1,840	7,315	7,955	(640)	-8%	23,864
Pension and UIF Contributions		3,209	3,322	3,322	(6)	(25)	1,107	(1,132)	-102%	3,322
Medical Aid Contributions		289	314	314	(3)	(13)	105	(118)	-113%	314
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3,173	3,204	3,204	265	1,043	1,068	(25)	-2%	3,204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		959	1,625	1,625	66	280	542	(262)	-48%	1,625
Sub Total - Councillors		30,671	32,329	32,329	2,162	8,600	10,776	(2,176)	-20%	32,329
% increase	4		5.4%	5.4%						5.4%
Senior Managers										
Basic Salaries and Wages	3	2,958	9,950	9,950	175	701	3,317	(2,616)	-79%	9,950
Pension and UIF Contributions		617	1,774	1,774	7	28	591	(564)	-95%	1,774
Medical Aid Contributions		-	165	165	-	-	55	(55)	-100%	165
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		238	281	281	-	-	94	(94)	-100%	281
Motor Vehicle Allowance		541	541	541	45	180	180	(0)	0%	541
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Sub Total - Senior Managers		4,354	12,711	12,711	227	909	4,237	(3,328)	-79%	12,711
% increase	4		191.9%	191.9%						191.9%
Other Municipal Staff										
Basic Salaries and Wages		213,589	245,997	245,997	19,858	78,382	81,999	(3,617)	-4%	245,997
Pension and UIF Contributions		39,416	47,739	47,739	3,859	15,413	15,913	(500)	-3%	47,739
Medical Aid Contributions		17,688	21,559	21,559	1,564	6,192	7,186	(995)	-14%	21,559
Overtime		18,552	18,420	18,420	1,594	7,194	6,140	1,054	17%	18,420
Performance Bonus		14,977	18,204	18,204	728	5,060	6,068	(1,008)	-17%	18,204
Motor Vehicle Allowance		770	1,193	1,193	68	270	398	(128)	-32%	1,193
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		853	901	901	80	317	300	16	5%	901
Other benefits and allowances		3,982	5,123	5,123	333	1,337	1,708	(370)	-22%	5,123
Payments in lieu of leave		4,035	-	-	-	-	-	-	-	-
Long service awards		1,079	-	-	-	-	-	-	-	-
Acting and post related allowances		1,542	1,255	1,255	157	397	418	(21)	-5%	1,255
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		316,482	360,391	360,391	28,241	114,562	120,131	(5,569)	-5%	360,391
% increase	4		13.9%	13.9%						13.9%
Total Parent Municipality		351,507	405,431	405,431	30,630	124,070	135,144	(11,074)	-8%	405,431
			15.3%	15.3%						15.3%
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCE S & BENEFITS		351,507	405,431	405,431	30,630	124,070	135,144	(11,074)	-8%	405,431
% increase	4		15.3%	15.3%						15.3%
TOTAL MANAGERS AND STAFF		320,836	373,102	373,102	28,468	115,470	124,368	(8,898)	-7%	373,102

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

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

- (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 - M04 October

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		1,562	14,915	6,600	4,244	7,542	7,542	7,542	7,542	7,542	7,542	7,542	10,390	90,509	94,801	99,027
Service charges - Electricity revenue																
Service charges - Water revenue		(7,640)	(6,003)	(35,982)	86,395	6,326	6,326	6,326	6,326	6,326	6,326	6,326	(5,138)	75,918	81,205	82,705
Service charges - Waste Water Management		206	140	149	353	164	164	164	164	164	164	164	(29)	1,968	2,101	2,131
Service charges - Waste Management		47	54	16	22	398	398	398	398	398	398	398	1,853	4,780	4,984	5,105
Rental of facilities and equipment		3	4	1	3	8	8	8	8	8	8	8	31	101	103	103
Interest earned - external investments		206	1,030	1,387	701	1,091	1,091	1,091	1,091	1,091	1,091	1,091	2,133	13,097	13,482	13,921
Interest earned - outstanding debtors		345	829	640	261	548	548	548	548	548	548	548	667	6,582	11,890	14,496
Dividends received																
Fines, penalties and forfeits		29	14	8	9	30	30	30	30	30	30	30	90	361	377	386
Licences and permits		29	49	49	57	277	277	277	277	277	277	277	1,202	3,328	3,478	3,628
Agency services																
Transfers and Subsidies - Operational		256,421	2,474	-	1,157	52,289	52,289	52,289	52,289	52,289	52,289	52,289	1,391	627,463	641,339	671,243
Other revenue		(326,326)	22,198	49,739	(88,672)	3,187	3,187	3,187	3,187	3,187	3,187	3,187	360,996	38,242	41,234	43,237
Cash Receipts by Source		(77,117)	35,705	22,608	4,530	71,862	71,862	71,862	71,862	71,862	71,862	71,862	373,586	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	18,756	18,756	18,756	18,756	18,756	18,756	18,756	18,344	225,068	243,443	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	2,907	14,536	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	93,525	93,525	93,525	93,525	93,525	93,525	93,525	406,458	1,122,302	1,176,170	1,231,427
Cash Payments by Type																
Employee related costs		335	100	(305)	656	31,092	31,092	31,092	31,092	31,092	31,092	31,092	154,673	373,102	390,640	411,851
Remuneration of councillors		(107)	36	(111)	(102)	2,694	2,694	2,694	2,694	2,694	2,694	2,694	13,754	32,329	33,633	34,925
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		1,582	453	20	1,293	3,885	3,885	3,885	3,885	3,885	3,885	3,885	16,077	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	17,225	165,153	181,669	205,285
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(216,109)	49,256	18,272	17,768	28,339	28,339	28,339	28,339	28,339	28,339	28,339	272,510	340,070	337,017	343,480
Cash Payments by Type		(162,711)	49,846	17,875	19,615	79,773	79,773	79,773	79,773	79,773	79,773	79,773	474,238	957,274	991,210	1,045,000
Other Cash Flows/Payments by Type																
Capital assets		-	9,248	7,238	20,029	21,569	21,569	21,569	21,569	21,569	21,569	21,569	71,330	258,828	279,959	294,165
Repayment of borrowing		-	-	-	4,498	832	832	832	832	832	832	832	(337)	9,987	1,109	603
Other Cash Flows/Payments		-	1,035	4,722	-	-	-	-	-	-	-	-	(5,757)	-	-	-
Total Cash Payments by Type		(162,711)	60,129	29,835	44,142	102,174	102,174	102,174	102,174	102,174	102,174	102,174	539,476	1,226,089	1,272,279	1,339,768
NET INCREASE/(DECREASE) IN CASH HELD		146,028	(24,424)	(7,227)	(24,603)	(8,649)	(8,649)	(8,649)	(8,649)	(8,649)	(8,649)	(8,649)	(133,018)	(103,787)	(96,108)	(108,341)
Cash/cash equivalents at the month/year beginning:		55,565	201,593	177,169	169,942	145,338	136,689	128,040	119,392	110,743	102,094	93,445	84,796	55,565	(48,223)	(144,331)
Cash/cash equivalents at the month/year end:		201,593	177,169	169,942	145,338	136,689	128,040	119,392	110,743	102,094	93,445	84,796	(48,223)	(48,223)	(144,331)	(252,672)

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2025

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M04 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Transfers and subsidies	24%	Receipt of Equitable share first tranche	Budget will be corrected during adjustment budget phase to align with the payment schedule.
	Interest on current assets	-24%	Reduced Bank balances - inflation linked	Performance will be assessed throughout the first 6 months as the item is inflation linked
	Fines	-100%		
2	Expenditure By Type			
	Inventory Consumed	-119%	Misallocation of jnl to inventory consumed vote number. Invoices for Magalies are still being verified by the user Department prior capturing on the system.	A JNL will be processed in next open period to correct the misallocation.
	Debt Impairment	-100%	No impairment was calculated for the reporting period.	A journal will be processed in the current open period.
	Irrecoverable debt	100%	No budget was allocated for the item.	Budget will be allocated during adjustment period budget to avoid unauthorised expenditure.
3				
4	Financial Position			
	Cash		Not all the bank accounts balances are included on C6.	mapping will be checked to identify the discrepancy.
5	Cash Flow			
	Payment to suppliers and employees		Incorrect use of vote numbers	All payments will be linked to the current liabilities as required by mSCOA.
6	Measurable performance			
7	Municipal Entities			

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2025

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2024/25				Budget Year 2025/26				% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	–	–	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	36,515					

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

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 - M04 October

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44,699	84,100	84,100	5,733	9,802	28,033	18,231	65.0%	84,100
Roads Infrastructure		-	1,500	1,500	-	-	500	500	100.0%	1,500
Roads		-	1,500	1,500	-	-	500	500	100.0%	1,500
Electrical Infrastructure		-	7,000	7,000	-	328	2,333	2,005	85.9%	7,000
LV Networks		-	7,000	7,000	-	328	2,333	2,005	85.9%	7,000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		42,171	63,600	63,600	4,102	6,562	21,200	14,638	69.0%	63,600
Water Treatment Works		23,598	-	-	-	-	-	-	-	-
Bulk Mains		-	9,000	9,000	2,062	4,192	3,000	(1,192)	-39.7%	9,000
Distribution		18,573	39,600	39,600	2,040	2,371	13,200	10,829	82.0%	39,600
Distribution Points		-	15,000	15,000	-	-	5,000	5,000	100.0%	15,000
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	10,000	10,000	1,631	2,912	3,333	421	12.6%	10,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	10,000	10,000	1,631	2,912	3,333	421	12.6%	10,000
Solid Waste Infrastructure		2,527	2,000	2,000	-	-	667	667	100.0%	2,000
Landfill Sites		2,527	2,000	2,000	-	-	667	667	100.0%	2,000
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		678	-	-	-	-	-	-	-	-
Furniture and Office Equipment		678	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		336	-	-	-	-	-	-	-	-
Transport Assets		336	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45,712	84,100	84,100	5,733	9,802	28,033	18,231	65.0%	84,100

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT OCTOBER 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	-	-	5,000	5,000	100.0%	15,000
Roads Infrastructure		-	15,000	15,000	-	-	5,000	5,000	100.0%	15,000
Roads		-	15,000	15,000	-	-	5,000	5,000	100.0%	15,000
Cemeteries/Crematoria		-	4,468	4,468	-	-	1,489	1,489	100.0%	4,468
Police		-			-	-				
Unimproved Property		-			-	-				
Other assets		-	2,000	2,000	-	-	667	667	100.0%	2,000
Operational Buildings		-	2,000	2,000	-	-	667	667	100.0%	2,000
Municipal Offices		-			-	-				
Stores		-			-	-				
Laboratories		-			-	-				
Training Centres		-	2,000	2,000	-	-	667	667	100.0%	2,000
Manufacturing Plant		-			-	-				
Land		-			-	-				
Land		-			-	-				
Zoo's, Marine and Non-biological Animals		-			-	-				
Zoo's, Marine and Non-biological Animals		-			-	-				
Living resources		-			-	-				
Mature		-			-	-				
Policing and Protection		-			-	-				
Zoological plants and animals		-			-	-				
Immature		-			-	-				
Policing and Protection		-			-	-				
Zoological plants and animals		-			-	-				
Total Capital Expenditure on renewal of existing assets	1	-	21,468	21,468	-	-	7,156	7,156	100.0%	21,468

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

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		48,930	65,374	65,374	1,158	18,444	21,791	3,347	15.4%	65,374
Roads Infrastructure		394	3,300	3,300	-	-	1,100	1,100	100.0%	3,300
Roads		394	3,000	3,000	-	-	1,000	1,000	100.0%	3,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	300	300	-	-	100	100	100.0%	300
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		375	100	100	-	-	33	33	100.0%	100
Power Plants		-	-	-	-	-	-	-	-	-
LV Networks		375	100	100	-	-	33	33	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		29,963	36,500	36,500	607	15,743	12,167	(3,577)	-29.4%	36,500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	6,500	6,500	-	-	2,167	2,167	100.0%	6,500
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		29,963	30,000	30,000	607	15,743	10,000	(5,743)	-57.4%	30,000
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,029	2,000	2,000	-	-	667	667	100.0%	2,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,029	2,000	2,000	-	-	667	667	100.0%	2,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		13,169	23,474	23,474	551	2,701	7,825	5,124	65.5%	23,474
Landfill Sites		13,169	23,474	23,474	551	2,701	7,825	5,124	65.5%	23,474
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Community Assets		30	350	350	-	-	117	117	100.0%	350
Community Facilities		-	100	100	-	-	33	33	100.0%	100
Cemeteries/Crematoria		-	100	100	-	-	33	33	100.0%	100
Sport and Recreation Facilities		30	250	250	-	-	83	83	100.0%	250
Outdoor Facilities		30	250	250	-	-	83	83	100.0%	250
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		6,468	8,600	8,600	5	1,562	2,867	1,305	45.5%	8,600
Operational Buildings		6,468	8,600	8,600	5	1,562	2,867	1,305	45.5%	8,600
Municipal Offices		6,468	8,600	8,600	5	1,562	2,867	1,305	45.5%	8,600
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		7,125	9,000	9,000	797	797	3,000	2,203	73.4%	9,000
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7,125	9,000	9,000	797	797	3,000	2,203	73.4%	9,000
Computer Software and Applications		7,125	9,000	9,000	797	797	3,000	2,203	73.4%	9,000
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Computer Equipment		34	50	50	-	2	17	14	86.9%	50
Computer Equipment		34	50	50	-	2	17	14	86.9%	50
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	100	100	-	-	33	33	100.0%	100
Machinery and Equipment		-	100	100	-	-	33	33	100.0%	100
Transport Assets		3,775	14,750	14,750	143	1,043	4,917	3,874	78.8%	14,750
Transport Assets		3,775	14,750	14,750	143	1,043	4,917	3,874	78.8%	14,750
Land		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	66,362	98,224	98,224	2,103	21,848	32,741	10,893	33.3%	98,224

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 2025

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		104,019	141,156	141,156	8,323	33,293	47,052	13,759	29.2%	141,156
Roads Infrastructure		34,881	53,345	53,345	2,234	8,935	17,782	8,846	49.7%	53,345
Roads		34,881	53,345	53,345	2,234	8,935	17,782	8,846	49.7%	53,345
Storm water Infrastructure		5,019	5,927	5,927	423	1,694	1,976	282	14.3%	5,927
Drainage Collection		5,019	5,927	5,927	423	1,694	1,976	282	14.3%	5,927
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,724	4,251	4,251	312	1,247	1,417	170	12.0%	4,251
Power Plants		3,724	4,251	4,251	312	1,247	1,417	170	12.0%	4,251
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		57,599	74,316	74,316	5,101	20,404	24,772	4,368	17.6%	74,316
Dams and Weirs		6	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		57,593	74,316	74,316	5,101	20,404	24,772	4,368	17.6%	74,316
Sanitation Infrastructure		2,134	2,542	2,542	179	715	847	132	15.6%	2,542
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,134	2,542	2,542	179	715	847	132	15.6%	2,542
Solid Waste Infrastructure		662	776	776	74	298	259	(39)	-15.2%	776
Landfill Sites		662	776	776	74	298	259	(39)	-15.2%	776
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		16,647	24,672	24,672	1,384	5,535	8,224	2,689	32.7%	24,672
Community Facilities		16,647	24,672	24,672	1,384	5,535	8,224	2,689	32.7%	24,672
Halls		14,681	20,772	20,772	1,220	4,879	6,924	2,045	29.5%	20,772
Centres		1,966	3,899	3,899	164	655	1,300	644	49.6%	3,899
Crèches		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		6,190	8,288	8,288	518	2,071	2,763	692	25.0%	8,288
Operational Buildings		6,190	8,288	8,288	518	2,071	2,763	692	25.0%	8,288
Municipal Offices		6,190	8,288	8,288	518	2,071	2,763	692	25.0%	8,288
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,244	2,856	2,856	751	751	952	201	21.1%	2,856
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,244	2,856	2,856	751	751	952	201	21.1%	2,856
Computer Software and Applications		2,244	2,856	2,856	751	751	952	201	21.1%	2,856
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2,295	3,071	3,071	794	1,042	1,024	(18)	-1.7%	3,071
Furniture and Office Equipment		2,295	3,071	3,071	794	1,042	1,024	(18)	-1.7%	3,071
Machinery and Equipment		219	305	305	55	72	102	30	29.7%	305
Machinery and Equipment		219	305	305	55	72	102	30	29.7%	305
Transport Assets		4,157	6,212	6,212	1,871	2,438	2,071	(368)	-17.7%	6,212
Transport Assets		4,157	6,212	6,212	1,871	2,438	2,071	(368)	-17.7%	6,212
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	135,771	186,561	186,561	13,695	45,201	62,187	16,986	27.3%	186,561

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT OCTOBER 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	11,987	24,404	35,167	10,763	30.6%	105,500
Roads Infrastructure		3,264	68,500	68,500	7,639	14,217	22,833	8,616	37.7%	68,500
Roads		3,264	68,500	68,500	7,639	14,217	22,833	8,616	37.7%	68,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	20,000	20,000	120	2,386	6,667	4,280	64.2%	20,000
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	20,000	20,000	120	2,386	6,667	4,280	64.2%	20,000
Sanitation Infrastructure		-	17,000	17,000	4,228	7,800	5,667	(2,134)	-37.7%	17,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	17,000	17,000	4,228	7,800	5,667	(2,134)	-37.7%	17,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Community Assets		-	14,000	14,000	2,309	2,309	4,667	2,358	50.5%	14,000
Community Facilities		-	14,000	14,000	2,309	2,309	4,667	2,358	50.5%	14,000
Cemeteries/Crematoria		-	14,000	14,000	2,309	2,309	4,667	2,358	50.5%	14,000
Police		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	3,264	119,500	119,500	14,295	26,713	39,833	13,121	32.9%	119,500