TSOGA O ITIRELE

SECTION 52 REPORT SEPTEMBER 2025

Table of Contents

PART 1 – IN – YEAR REPORT

1. **Mayor's Report**
   (To be attached)

2. **Council Resolution**

   (To be attached)

3. **Executive Summary**

The 1st quarter report of the Municipality is prepared as per Section 52 of the Municipal Finance Management Act that deals with requirements for quarterly reporting, the section further states that the Mayor of the Municipality must within 30 days of the end of each quarter submit a report to council on implementation of the Budget and the financial state of the Municipality of which it clearly predict the performance of the application of sound financial management principles for the compilation of the approved MTREF to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

4. In–Year Budget Statement Tables

Table C1: Budget Statement Summary – Quarterly Assessment

NW371 Moretele - Table C1 Monthly Budget Statement Summary - M03 September

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	–	23 091	23 091	1 483	4 617	3 300	1 317	40%	23 091
Service charges	–	70 011	70 011	6 116	14 580	19 757	(5 177)	-26%	70 011
Investment revenue	–	33 008	33 008	2 553	5 185	6 487	(1 302)	-20%	33 008
Transfers and subsidies - Operation	–	497 914	497 914	1 600	204 499	124 478	80 021	64%	497 914
Other own revenue	–	22 972	22 972	1 807	8 921	5 170	3 751	73%	–
Total Revenue (excluding capital transfers and contributions)	**–**	**646 995**	**646 995**	**13 559**	**237 802**	**159 191**	**78 610**	**49%**	**646 995**
Employee costs	–	188 080	188 080	11 215	33 679	41 268	(7 590)	-18%	188 080
Remuneration of Councillors	–	24 618	24 618	2 197	6 720	3 521	3 199	91%	24 618
Depreciation and amortisation	–	68 351	68 351	–	–	17 088	(17 088)	-100%	68 351
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purch	–	60 273	60 273	510	13 365	14 855	(1 490)	-10%	60 273
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	–	364 944	364 944	31 819	78 360	89 534	(11 174)	-12%	364 944
Total Expenditure	**–**	**706 266**	**706 266**	**45 741**	**132 124**	**166 267**	**(34 142)**	**-21%**	**706 266**
Surplus/(Deficit)	**–**	**(59 271)**	**(59 271)**	**(32 182)**	**105 677**	**(7 075)**	**112 752**	**-1594%**	**(59 271)**
Transfers and subsidies - capital (monetary allocations)	–	175 391	190 391	27 313	63 426	47 804	15 621	33%	190 391
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	**128 373**	**315%**	**131 120**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	**128 373**	**315%**	**131 120**

NW371 Moretele - Table C1 Monthly Budget Statement Summary - M03 September

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								%	
Capital expenditure & funds sources									
Capital expenditure	**–**	**196 472**	**211 472**	**24 711**	**56 566**	**51 950**	**4 615**	**9%**	**211 472**
Capital transfers recognised	–	175 391	190 391	24 358	56 213	47 598	8 615	18%	190 391
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**21 081**	**21 081**	**353**	**353**	**4 353**	**(4 000)**	**-92%**	**21 081**
Total sources of capital funds	**–**	**196 472**	**211 472**	**24 711**	**56 566**	**51 950**	**4 615**	**9%**	**211 472**
Financial position									
Total current assets	–	248 416	296 923		417 374				296 923
Total non current assets	–	1 835 224	1 815 652		1 729 097				1 815 652
Total current liabilities	–	187 547	225 890		221 803				225 890
Total non current liabilities	–	7 898	8 236		8 236				8 236
Community wealth/Equity	**–**	**1 888 194**	**1 878 448**		**1 916 431**				**1 878 448**
Cash flows									
Net cash from (used) operating	–	156 152	210 061	(4 520)	240 404	61 533	(178 872)	-291%	210 061
Net cash from (used) investing	–	(196 472)	(211 472)	(25 910)	(80 286)	(51 950)	28 336	-55%	(211 472)
Net cash from (used) financing	–	0	0	–	–	–	–		0
Cash/cash equivalents at the mon	**–**	**169 712**	**251 682**	**222 662**	**413 211**	**262 675**	**(150 536)**	**-57%**	**251 682**
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	(54 995)	9 201	10 195	52 668	8 268	8 167	61 761	694 640	789 905
Creditors Age Analysis									
Total Creditors	652	–	–	–	–	–	–	1 202	1 854

The total operating revenue allocation for the current financial year amounts to R646.9 million, quarterly operating revenue of R237.8 million against the quarterly projections of R161.7 million (Capital transfer excluded) results in a positive performance of 147%. The variance is due to that the municipality received the first tranche of the equitable shares.

The original budget for operating expenditure amount to R706.5 million, and the expenditure incurred for the quarter ending September 2025 is R132.1million. This reflects 75% of the Quarterly projected amount of R176.5 million.

The Capital budget was adjusted from R196.4 million to R211.4 million, expenditure incurred for the quarter is R56.5 million, this indicates 107% performance when compared to the quarterly projections of R 52.8 million and 28% of the budgeted amount. The R15 million increase is specifically allocated for the implementation of Thulare bridge.

Taking the above into consideration the net operating surplus for the 1st quarter ending September 2025 amounts to R169.1 million while the cash and cash equivalent amount to R413 million.

Table C2: Financial Performance by Vote

Table C2 measures the actual performance against the year-to-date SDBIP which achieved by function for revenue and expenditure. The actual revenue for the quarter ending September 2025 is R301.2 million including capital transfers. The actual expenditure incurred amount to R132.1 million with a surplus of R169.1 million.

NW371 Moretele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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		**–**	**544 371**	**544 371**	**4 683**	**212 019**	**131 809**	80 210	61%	**544 371**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	544 371	544 371	4 683	212 019	131 809	80 210	61%	544 371
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**1 200**	**16 200**	**1 068**	**1 096**	**4 050**	(2 954)	-73%	**16 200**
Community and social services		–	1 200	16 200	1 068	1 096	4 050	(2 954)	-73%	16 200
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**140 706**	**140 706**	**26 981**	**47 825**	**32 994**	14 831	45%	**140 706**
Planning and development		–	139 506	139 506	26 981	47 696	32 994	14 702	45%	139 506
Road transport		–	1 200	1 200	–	129	–	129	#DIV/0!	1 200
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**136 108**	**136 108**	**8 141**	**40 287**	**38 143**	**2 144**	6%	**136 108**
Energy sources		–	4 000	4 000	–	–	1 000	(1 000)	-100%	4 000
Water management		–	95 612	95 612	5 406	31 074	27 262	3 812	14%	95 612
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	36 496	36 496	2 735	9 214	9 881	(668)	-7%	36 496
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**–**	**822 386**	**837 386**	**40 873**	**301 227**	**206 996**	**94 231**	**46%**	**837 386**

NW371 Moretele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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								%	
Expenditure - Functional										
Governance and administration		–	**359 113**	**358 933**	**31 984**	**81 269**	**82 777**	(1 508)	-2%	**358 933**
Executive and council		–	80 354	80 604	7 727	23 068	15 956	7 112	45%	80 604
Finance and administration		–	269 851	269 671	23 661	56 668	65 189	(8 521)	-13%	269 671
Internal audit		–	8 907	8 657	596	1 533	1 631	(98)	-6%	8 657
Community and public safety		–	**29 881**	**30 061**	**2 016**	**5 010**	**6 729**	(1 719)	-26%	**30 061**
Community and social services		–	24 943	25 123	1 688	4 286	5 562	(1 276)	-23%	25 123
Sport and recreation		–	3 880	3 880	253	599	1 016	(417)	-41%	3 880
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	1 058	1 058	75	125	151	(26)	-17%	1 058
Economic and environmental services		–	**136 893**	**136 893**	**7 862**	**21 421**	**31 384**	(9 962)	-32%	**136 893**
Planning and development		–	90 943	90 943	6 708	18 367	20 819	(2 453)	-12%	90 943
Road transport		–	45 951	45 951	1 154	3 055	10 565	(7 510)	-71%	45 951
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**180 379**	**180 379**	**3 879**	**24 424**	**45 377**	**(20 953)**	-46%	**180 379**
Energy sources		–	24 490	24 490	1 638	5 313	5 851	(538)	-9%	24 490
Water management		–	127 210	127 210	2 241	19 111	32 604	(13 493)	-41%	127 210
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	28 679	28 679	–	–	6 922	(6 922)	-100%	28 679
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**706 266**	**706 266**	**45 741**	**132 124**	**166 267**	**(34 142)**	**-21%**	**706 266**
Surplus/ (Deficit) for the year		–	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	**128 373**	**315%**	**131 120**

Table C4: Financial Performance by Revenue Source and Expenditure Type

This table provides the actual performance details for revenue by source and expenditure by type. The revenue budget for 2025/2026 amounts to R646.9 million excluding capital budget, the revenue actual for the quarter is R237.8 million and when compared to the quarterly projections of R161.7 million this reflects 147% performance. The expenditure budget amounts to R706.2 million with projections of R176.5 million, the actual for the quarter amount to R132.1 million which reflects 75% of the projected amount.

NW371 Moretele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Revenue</u>										
Exchange Revenue										
Service charges - Electricity								–	0%	
Service charges - Water		–	40 300	40 300	3 958	7 845	11 477	(3 632)	-32%	40 300
Service charges - Waste Water Management								–	0%	
Service charges - Waste management		–	29 710	29 710	2 158	6 735	8 280	(1 545)	-19%	29 710
Sale of Goods and Rendering of Services		–	515	515	19	97	63	34	54%	515
Agency services								–	0%	
Interest								–	0%	
Interest earned from Receivables		–	16 499	16 499	1 397	3 374	3 897	(523)	-13%	16 499
Interest from Current and Non Current Assets		–	33 008	33 008	2 553	5 185	6 487	(1 302)	-20%	33 008
Dividends								–	0%	
Rent on Land								–	0%	
Rental from Fixed Assets		–	191	191	1	21	41	(19)	-47%	191
Licence and permits		–	1 200	1 200	–	129	–	129	#DIV/0!	1 200
Special rating levies								–	0%	
Operational Revenue		–	120	120	0	5	67	(62)	-93%	120
Non-Exchange Revenue								–	0%	
Property rates		–	23 091	23 091	1 483	4 617	3 300	1 317	40%	23 091
Surcharges and Taxes								–	0%	
Fines, penalties and forfeits		–	1 000	1 000	–	–	250	(250)	-100%	1 000
Licence and permits								–	0%	
Transfers and subsidies - Operational		–	497 914	497 914	1 600	204 499	124 478	80 021	64%	497 914
Interest		–	3 447	3 447	390	1 918	852	1 066	125%	3 447
Fuel Levy								–	0%	
Operational Revenue		–	–	–	–	3 376	–	3 376	#DIV/0!	–
Gains on disposal of Assets								–	0%	
Other Gains		–	–	–	–	–	–	–	0%	–
Discontinued Operations								–	0%	
Total Revenue (excluding capital transfers and contributions)		–	**646 995**	**646 995**	**13 559**	**237 802**	**159 191**	**78 610**	49%	**646 995**

Property Rates

The total budget allocated to Property Rates for the financial year 2025/2026 is R23 million. The billed property rates for the quarter are R4.6 million, when compared to the projections of R5.7million, this results with 81% of the projected amount.

Interest on Investment

The total budget for the current financial year is R33 million. The interest received for the quarter amounts to R5.1 million, which reflects 62% of the projected interest of R8.2 million.

Water service Revenue

The total budget for water service is R40.3 million, the billed water service charges for the quarter amount to R7.8 million, when compared to the quarterly projections of R10 million, this indicates 78% performance.

Waste Management Revenue

The total budget for waste service is R29.7 million, the actual billed service charge for the quarter is R6.7 million, when compared with the quarterly projections of R7.4 million, this indicates 91% of the projected amount, resulting in a favorable variance of 9%.

NW371 Moretele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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 By Type										
Employee related costs		–	188 080	188 080	11 215	33 679	41 268	(7 590)	-18%	188 080
Remuneration of councillors		–	24 618	24 618	2 197	6 720	3 521	3 199	91%	24 618
Bulk purchases - electricity								–	0%	
Inventory consumed		–	60 273	60 273	510	13 365	14 855	(1 490)	-10%	60 273
Debt impairment		–	75 841	75 841	–	–	18 960	(18 960)	-100%	75 841
Depreciation and amortisation		–	68 351	68 351	–	–	17 088	(17 088)	-100%	68 351
Interest		–	–	–	–	–	–	–	0%	–
Contracted services		–	205 177	205 277	26 159	58 994	50 585	8 409	17%	205 277
Transfers and subsidies								–	0%	
Irrecoverable debts written off		–	–	–	5	5	–	5	#DIV/0!	–
Operational costs		–	83 926	83 826	5 655	19 361	19 989	(627)	-3%	83 826
Losses on Disposal of Assets		–	–	–	–	–	–	–	0%	–
Other Losses		–	–	–	–	–	–	–	0%	–
Total Expenditure		**–**	**706 266**	**706 266**	**45 741**	**132 124**	**166 267**	**(34 142)**	-21%	**706 266**
Surplus/(Deficit)		**–**	**(59 271)**	**(59 271)**	**(32 182)**	**105 677**	**(7 075)**	**112 752**	-1594%	**(59 271)**
Transfers and subsidies - capital (monetary allocations)		–	175 391	190 391	27 313	63 426	47 804	15 621	33%	190 391
Transfers and subsidies - capital (in-kind)								–	0%	
Surplus/(Deficit) after capital transfers & contributions		**–**	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**
Income Tax								–	0%	
Surplus/(Deficit) after income tax		**–**	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**
Share of Surplus/Deficit attributable to Joint Venture								–	0%	
Share of Surplus/Deficit attributable to Minorities								–	0%	
Surplus/(Deficit) attributable to municipality		**–**	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**
Share of Surplus/Deficit attributable to Associate								–	0%	
Intercompany/Parent subsidiary transactions								–	0%	
Surplus/ (Deficit) for the year		**–**	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**

EXPENDITURE

Contracted services

The total original budget allocation for contracted services is R205.1 million, the expenditure incurred for the quarter amount to R58.9 million against the projected amount of R51.3 million, which indicated 114% performance.

Inventory consumed (Bulk water and Material)

The total original budget allocation for inventory consumed is R60.2 million, actual performance for the quarter is R13.3 million, when compared to the quarterly projections of 15 million this reflects 89%.

Other General Expenditures

The total original general administration expenditure budget amounts to R83.9 million. The expenditure incurred for the quarter is R19.1 million, this reflects 91% of the quarterly projection of R20.9 million.

Table C5: Capital Expenditure by Vote

C5 indicate the actual performance details on Capital Expenditure for all votes, while the forecasted figures are reflected in the last column.

The Capital budget was adjusted from R196.4 million to R211.4 million, expenditure incurred for the quarter is R56.5 million, this indicates 107% performance when compared to the quarterly projections of R 52.8 million and 28% of the budgeted amount.

NW371 Moretele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	4 200	4 200	267	267	795	(528)	-66%	4 200
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	11 250	11 250	572	572	2 738	(2 165)	-79%	11 250
Vote 5 - Sport and Recreation		–	2 200	2 200	–	–	–	–		2 200
Vote 6 - Health		–	–	–	–	–	–	–		–
Vote 7 - Planning and Development		–	13 611	13 611	86	86	3 365	(3 280)	-97%	13 611
Vote 8 - Road Transport		–	39 031	54 031	10 293	13 333	13 508	(175)	-1%	54 031
Vote 9 - Energy Sources		–	5 500	5 500	–	422	1 375	(953)	-69%	5 500
Vote 10 - Water Management		–	89 098	89 098	13 492	28 547	22 274	6 273	28%	89 098
Vote 11 - Waste Water Management		–	31 582	31 582	–	13 339	7 896	5 443	69%	31 582
Vote 12 - Waste Management		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**196 472**	**211 472**	**24 711**	**56 566**	**51 950**	**4 615**	**9%**	**211 472**
Total Capital single-year expenditure	4	–	–	–	–	–	–	**–**		–
Total Capital Expenditure		**–**	**196 472**	**211 472**	**24 711**	**56 566**	**51 950**	**4 615**	**9%**	**211 472**

NW371 Moretele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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								%	
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		–	**4 200**	**4 200**	**267**	**267**	**795**	(528)	-66%	**4 200**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	4 200	4 200	267	267	795	(528)	-66%	4 200
Internal audit								–		
Community and public safety		–	**13 450**	**13 450**	**572**	**572**	**2 738**	(2 165)	-79%	**13 450**
Community and social services		–	11 250	11 250	572	572	2 738	(2 165)	-79%	11 250
Sport and recreation		–	2 200	2 200	–	–	–	–		2 200
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	**52 642**	**67 642**	**10 379**	**13 418**	**16 873**	(3 454)	-20%	**67 642**
Planning and development		–	13 611	13 611	86	86	3 365	(3 280)	-97%	13 611
Road transport		–	39 031	54 031	10 293	13 333	13 508	(175)	-1%	54 031
Environmental protection								–		
Trading services		–	**126 180**	**126 180**	**13 492**	**42 308**	**31 545**	10 763	34%	**126 180**
Energy sources		–	5 500	5 500	–	422	1 375	(953)	-69%	5 500
Water management		–	89 098	89 098	13 492	28 547	22 274	6 273	28%	89 098
Waste water management		–	31 582	31 582	–	13 339	7 896	5 443	69%	31 582
Waste management		–	–	–	–	–	–	–		–
Other								–		
Total Capital Expenditure - Functional Classification	3	–	**196 472**	**211 472**	**24 711**	**56 566**	**51 950**	**4 615**	**9%**	**211 472**
<u>**Funded by:**</u>										
National Government		–	175 391	190 391	24 358	56 213	47 598	8 615	18%	190 391
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		–	**175 391**	**190 391**	**24 358**	**56 213**	**47 598**	**8 615**	**18%**	**190 391**
Borrowing	6							–		
Internally generated funds		–	21 081	21 081	353	353	4 353	(4 000)	-92%	21 081
Total Capital Funding		–	**196 472**	**211 472**	**24 711**	**56 566**	**51 950**	**4 615**	**9%**	**211 472**

Table C6: Budget Statement Financial Position

NW371 Moretele - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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		–	170 166	251 682	339 908	251 682
Trade and other receivables from exchange transactions		–	13 326	11 539	45 500	11 539
Receivables from non-exchange transactions		–	62 327	32 666	33 084	32 666
Current portion of non-current receivables						
Inventory		–	132	1 324	1 360	1 324
VAT		–	2 496	(1 149)	(3 339)	(1 149)
Other current assets		–	(32)	861	861	861
Total current assets		–	**248 416**	**296 923**	**417 374**	**296 923**
Non current assets						
Investments						
Investment property		–	10 896	10 996	10 996	10 996
Property, plant and equipment		–	1 816 866	1 800 874	1 717 504	1 800 874
Biological assets						
Living and non-living resources						
Heritage assets		–	206	206	206	206
Intangible assets		–	7 256	3 576	391	3 576
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		–	**1 835 224**	**1 815 652**	**1 729 097**	**1 815 652**

NW371 Moretele - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
TOTAL ASSETS		**–**	**2 083 639**	**2 112 575**	**2 146 470**	**2 112 575**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	(0)	–
Consumer deposits		–	0	0	0	0
Trade and other payables from exchange transactions		–	144 257	178 957	152 007	178 957
Trade and other payables from non-exchange transactions		–	9 129	772	18 779	772
Provision		–	4 556	6 280	6 280	6 280
VAT		–	29 605	39 881	44 737	39 881
Other current liabilities						
Total current liabilities		**–**	**187 547**	**225 890**	**221 803**	**225 890**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	7 898	8 236	8 236	8 236
Long term portion of trade payables						
Other non-current liabilities						
Total non current liabilities		**–**	**7 898**	**8 236**	**8 236**	**8 236**
TOTAL LIABILITIES		**–**	**195 445**	**234 127**	**230 039**	**234 127**
NET ASSETS	2	**–**	**1 888 194**	**1 878 448**	**1 916 431**	**1 878 448**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	1 888 194	1 878 448	1 916 431	1 878 448
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**1 888 194**	**1 878 448**	**1 916 431**	**1 878 448**

Table C7: Budget Statement Cash Flow

Table C7 provide details of the projected cash in- and out flow. A net cash inflow from operating activities actual is R240.4 million, while cash used for investing activities actual amounts to -R80.2 million, which is the capital expenditure incurred. The net increase amount to R160.1 million, and cash and cash equivalent at year amount to R413.2 million.

NW371 Moretele - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		–	12 023	22 414	4 942	4 965	3 131	1 835	59%	22 414
Service charges		–	7 712	7 712	47	173	5 244	(5 072)	-97%	7 712
Other revenue		–	3 026	3 026	131 308	184 084	420	183 663	43708%	3 026
Transfers and Subsidies - Operational		–	497 914	497 914	–	204 682	124 478	80 204	64%	497 914
Transfers and Subsidies - Capital		–	175 391	190 391	13 043	81 249	47 804	33 445	70%	190 391
Interest		–	22 161	50 679	85	522	10 673	(10 152)	-95%	50 679
Dividends								–		
Payments										
Suppliers and employees		–	(562 074)	(562 074)	(153 946)	(235 271)	(130 219)	105 052	-81%	(562 074)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	156 152	210 061	(4 520)	240 404	61 533	(178 872)	-291%	210 061

NW371 Moretele - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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 FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		–	(196 472)	(211 472)	(25 910)	(80 286)	(51 950)	28 336	-55%	(211 472)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(196 472)**	**(211 472)**	**(25 910)**	**(80 286)**	**(51 950)**	**28 336**	**-55%**	**(211 472)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	0	0	–	–	–	–		0
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**0**	**0**	**–**	**–**	**–**	**–**		**0**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(40 319)**	**(1 410)**	**(30 431)**	**160 118**	**9 582**			**(1 410)**
Cash/cash equivalents at beginning:		–	210 031	253 093	253 093	253 093	253 093			253 093
Cash/cash equivalents at month/year end:		–	169 712	251 682	222 662	413 211	262 675			251 682

PART 2 – SUPPORTING DOCUMENTATION

1. Debtors Analysis

Supporting table SC3 provides a breakdown of consumer debtors. The outstanding debtors at the end of September 2025 amounts to R825.5 million, the major portion of debt is water service with debt of R317.4 million and waste management with R150.8 million. Households being the biggest contributor to the debtors with 84% of the total debt.

NW371 Moretele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4 417	3 848	4 419	9 322	3 350	3 327	25 773	275 635	330 092	317 407	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	(596)	1 111	1 269	33 372	831	772	6 455	109 397	152 611	150 827	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	(16 636)	2 442	2 733	7 725	2 321	2 320	17 537	193 902	212 343	223 805	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	1 760	1 754	1 726	2 141	1 721	1 702	11 650	108 768	131 222	125 982	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(43 939)	46	47	108	46	46	345	6 937	(36 364)	7 482	–	–
Total By Income Source	**2000**	**(54 995)**	**9 201**	**10 195**	**52 668**	**8 268**	**8 167**	**61 761**	**694 640**	**789 905**	**825 504**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(39 215)	839	838	27 764	662	669	4 585	65 836	61 979	99 516	–	–
Commercial	2300	212	264	352	2 451	142	135	1 916	20 533	26 005	25 178	–	–
Households	2400	(15 357)	8 052	8 958	22 344	7 418	7 317	54 915	601 452	695 099	693 446	–	–
Other	2500	(636)	46	47	108	46	46	345	6 819	6 821	7 364	–	–
Total By Customer Group	**2600**	**(54 995)**	**9 201**	**10 195**	**52 668**	**8 268**	**8 167**	**61 761**	**694 640**	**789 905**	**825 504**	**–**	**–**

2. Creditors Analysis

Supporting table SC4 provide details on aged creditors. In terms of the MFMA all creditors should be paid within 30 days of receiving the invoice or the statement. Creditors for an amount of R1.8 million as of 30 September 2025 were not paid.

NW371 Moretele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2025/26 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	114	114	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	652	–	–	–	–	–	–	1 088	1 740	–
Medical Aid deductions	0910									–	
Total By Customer Type	**1000**	**652**	**–**	**–**	**–**	**–**	**–**	**–**	**1 202**	**1 854**	**–**

3. Investment Portfolio Analysis

Table SC5 display the council investment portfolio and indicates that R255.7 million is invested at the end of 30 September 2025.

NW371 Moretele - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA 4079532472		Months		Yes	Variable	8				163	2 575	–	–	2 738
ABSA 4089541558		Months		Yes	Fixed	8				154 778	907	(130 000)	–	25 685
ABSA 9359270109		Months		Yes	Variable	8				39	0	–	–	39
ABSA 9361865734		Months		Yes	Variable	8				201 054	1 272	(200 000)	–	2 327
ABSA 2082215708		Months		Yes	Variable	8				–	–	–	75 000	75 000
FNB 32316805		Months		Yes	Fixed	8				–	187	(75 187)	75 000	–
STANDARD BANK'228818389044		Months		Yes	Fixed	7,7				–	–	–	75 000	75 000
NEDBANK 037881118008-000090		Months		Yes	Fixed	7%				–	–	–	75 000	75 000
Municipality sub-total										356 035	4 941	(405 187)	300 000	255 789
Entities														
														–
														–
														–
										–				–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									356 035	4 941	(405 187)	300 000	255 789

4. Allocation and grants receipts and expenditure

4.1 Municipal Infrastructure Grants (MIG)

Total Budget allocated for MIG for the current financial year is R139.5 million, an amount received to date is R53.2 million the expenditure incurred for the quarter ending September 2025 is R47.6 million, which reflects 89% spent of the received amount.

4.2 Financial Management Grant (FMG)

Total allocation for FMG for the current financial year is R2,9 million, amount received to date is R 2.9 million, the expenditure incurred for the quarter is R1 million, which reflects only 34% of the amount received.

4.3 Water Service Infrastructure grant (WSIG)

Total allocation for WSIG for the current financial year is R42.5 million, amount received to date is R15 million. The expenditure incurred for the quarter 2025 is R16.3 million, which reflects 107% performance and 38% of the budgeted amount.

4.4 Expanded Public Works Program Grant (EPWP)

Total allocation for EPWP is R3 million, the amount received to date is R760 thousand, the expenditure incurred for the quarter is R1.8 million which reflects 60% of budgeted amount.

4.5 Library Grant

The total Budget allocation is R1.2 million and the amount received to date is R1.2 million, the actual for the quarter ended September 2025 is R237 thousand, when compared to the projections of R300 thousand these results with 79%.

4.6 Municipal Disaster Response Grant

The total Budget allocation is R15 million, and the amount received is R15 million, the expenditure incurred for the quarter is R860 thousand, which reflects 23% of the quarterly projects of R3.7 million.

4.7 Energy Efficiency and Demand Management Grant

The total Budget allocated is R4 million, the amount received to date is R1.3 million and there is no expenditure incurred for the quarter ending September 2025.

NW371 Moretele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	496 355	496 355	1 391	204 262	124 089	80 174	64,6%	496 355
Local Government Equitable Share		–	479 741	479 741	–	199 892	119 935	79 957	66,7%	479 741
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	–	1 000	(1 000)	-100,0%	4 000
Local Government Financial Management Grant		–	2 900	2 900	230	1 033	725	308	42,5%	2 900
Municipal Infrastructure Grant		–	6 678	6 678	528	1 470	1 670	(200)	-12,0%	6 678
Expanded Public Works Programme Integrated Grant		–	3 036	3 036	634	1 868	759	1 109	146,1%	3 036
Capacity Building (In Kind)								–		
Other grant providers:		–	1 559	1 559	208	237	390	(153)	-39,2%	1 559
Other Grants Received		–	1 559	1 559	208	237	390	(153)	-39,2%	1 559
								–		
Total Operating Transfers and Grants	5	–	497 914	497 914	1 600	204 499	124 478	80 021	64,3%	497 914
Capital Transfers and Grants										
National Government:		–	175 391	190 391	27 313	63 426	47 804	15 621	32,7%	190 391
Municipal Disaster Recovery Grant								–		
Municipal Disaster Response Grant		–	–	15 000	860	860	3 750	(2 890)	-77,1%	15 000
Municipal Infrastructure Grant		–	132 828	132 828	26 454	46 226	31 324	14 902	47,6%	132 828
Water Services Infrastructure Grant		–	42 563	42 563	–	16 340	12 730	3 610	28,4%	42 563
Total Capital Transfers and Grants	5	–	175 391	190 391	27 313	63 426	47 804	15 621	32,7%	190 391
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	673 305	688 305	28 913	267 925	172 283	95 642	55,5%	688 305

NW371 Moretele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	**463 476**	**463 576**	**41 861**	**108 962**	**106 766**	**2 196**	**2,1%**	**463 576**
Local Government Equitable Share		–	446 862	446 962	40 654	104 915	100 380	4 535	4,5%	446 962
Local government financial management grant		–	2 900	2 900	120	803	2 715	(1 911)	-70,4%	2 900
Municipal infrastructure grant		–	6 678	6 678	454	1 358	1 592	(234)	-14,7%	6 678
Expanded public works programme integrated grant		–	3 036	3 036	634	1 885	1 080	805	74,6%	3 036
Other grant providers:		–	**1 200**	**1 200**	**208**	**239**	**98**	141	143,2%	**1 200**
Expenditure on Other Grants		–	**1 200**	**1 200**	**208**	**239**	**98**	141	143,2%	**1 200**
								–		
Total operating expenditure of Transfers and Grants:		–	**464 676**	**464 776**	**42 069**	**109 201**	**106 865**	**2 337**	**2,2%**	**464 776**
Capital expenditure of Transfers and Grants										
National Government:		–	175 391	190 391	24 358	56 213	47 598	8 615	**18,1%**	190 391
Municipal Disaster Recovery Grant								–		
Municipal Disaster Response Grant		–	–	15 000	747	747	3 750	(3 003)	-80,1%	15 000
Municipal Infrastructure Grant		–	132 828	132 828	23 610	41 257	33 207	8 050	24,2%	132 828
Water Services Infrastructure Grant		–	42 563	42 563	–	14 209	10 641	3 568	33,5%	42 563
								–		
Total capital expenditure of Transfers and Grants		–	**175 391**	**190 391**	**24 358**	**56 213**	**47 598**	**8 615**	**18,1%**	**190 391**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	**640 067**	**655 167**	**66 427**	**165 414**	**154 462**	**10 952**	**7,1%**	**655 167**

5. Councillors allowances and Employee Benefits

NW371 Moretele - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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									%	
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	14 872	14 872	2 134	6 533	2 053	4 480	218%	14 872
Pension and UIF Contributions		–	1 819	1 819	(137)	(412)	249	(661)	-266%	1 819
Motor Vehicle Allowance		–	1 798	1 798	–	–	–	–		1 798
Cellphone Allowance		–	2 552	2 552	200	599	478	121	25%	2 552
Housing Allowances								–		
Other benefits and allowances		–	3 577	3 577	–	–	741	(741)	-100%	3 577
Sub Total - Councillors		**–**	**24 618**	**24 618**	**2 197**	**6 720**	**3 521**	**3 199**	**91%**	**24 618**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	6 420	6 420	333	987	1 054	(67)	-6%	6 420
Performance Bonus		–	–	–	(0)	(0)	–	(0)	#DIV/0!	–
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**–**	**6 420**	**6 420**	**333**	**987**	**1 054**	**(67)**	**-6%**	**6 420**

NW371 Moretele - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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									%	
Other Municipal Staff										
Basic Salaries and Wages		–	114 865	114 865	8 911	26 936	24 500	2 435	10%	114 865
Pension and UIF Contributions		–	19 340	19 340	(113)	(335)	4 843	(5 178)	-107%	19 340
Medical Aid Contributions		–	17 753	17 753	(226)	(682)	4 340	(5 022)	-116%	17 753
Overtime		–	–	–	6	236	–	236	#DIV/0!	–
Performance Bonus		–	7 882	7 882	581	1 468	1 440	29	2%	7 882
Motor Vehicle Allowance								–		
Cellphone Allowance		–	2 002	2 002	168	497	494	3	1%	2 002
Housing Allowances		–	3 587	3 587	121	364	891	(527)	-59%	3 587
Other benefits and allowances		–	16 231	16 231	1 434	4 207	3 706	501	14%	16 231
Sub Total - Other Municipal Staff		–	181 661	181 661	10 883	32 691	40 214	(7 523)	-19%	181 661
Total Parent Municipality		–	212 698	212 698	13 412	40 399	44 789	(4 391)	-10%	212 698
Unpaid salary, allowances & benefits in arrears:										
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	212 698	212 698	13 412	40 399	44 789	(4 391)	-10%	212 698
TOTAL MANAGERS AND STAFF		–	188 080	188 080	11 215	33 679	41 268	(7 590)	-18%	188 080

5.1 Employee related Cost (Managers and Staff)

The total budget allocated amounts to R188 million, the actual for the quarter is R40.3 million, the performance results with 85% of the projected amount of R47 million. This is due to the vacant positions that were budgeted and not filled.

5.2 Councillors Remuneration

The total budget allocated for Councilors' remuneration is R24.6 million, and expenditure incurred for the quarter is R6.7 million. The performance indicates 109% of the projected amount of R6.1 million, which reflects unfavorable variance of 9%. This is due to salary integration.

6. Material variances to the delivery service and budget implementation plan

NW371 Moretele - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	0%		
	Service charges - Water	-32%		
	Service charges - Waste Water Management	0%		
	Service charges - Waste management	-19%		
	Sale of Goods and Rendering of Services	54%		
	Agency services	0%		
	Interest	0%		
	Interest earned from Receivables	-13%		
	Interest from Current and Non Current Assets	-20%		
	Dividends	0%		
	Rent on Land	0%		
	Rental from Fixed Assets	-47%		
	Licence and permits	#DIV/0!		
	Operational Revenue	-93%		
	Non-Exchange Revenue			
	Property rates	40%		
	Surcharges and Taxes	0%		
	Fines, penalties and forfeits	-100%		
	Licence and permits	0%		
	Transfers and subsidies - Operational	64%		
	Interest	125%		
	Fuel Levy	0%		
	Operational Revenue	#DIV/0!		
	Gains on disposal of Assets	0%		
	Other Gains	0%		
	Discontinued Operations	0%		

NW371 Moretele - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
2	**Expenditure By Type**			
	Employee related costs	-18%		
	Remuneration of councillors	91%		
	Bulk purchases - electricity	0%		
	Inventory consumed	-10%		
	Debt impairment	-100%		
	Depreciation and amortisation	-100%		
	Interest	0%		
	Contracted services	17%		
	Transfers and subsidies	0%		
	Irrecoverable debts written off	#DIV/0!		
	Operational costs	-3%		
	Losses on Disposal of Assets	0%		
	Other Losses	0%		
3	**Capital Expenditure**			
	Governance and administration	-66%		
	Community and public safety	-79%		
	Economic and environmental services	-20%		
	Trading services	34%		
	Other			
4	**Financial Position**			
	Current assets	-68%		
	Non current assets	6%		
	Current liabilities	-18%		
	Non current liabilities	-4%		
5	**Cash Flow**			
	OPERATING ACTIVITIES			
	Receipts	148%		
	Payments	-81%		
	INVESTING ACTIVITIES			
	Receipts			
	Payments	-55%		

7. Parent municipality financial performance

NW371 Moretele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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 By Type										
Employee related costs		–	188 080	188 080	11 215	33 679	41 268	(7 590)	-18%	188 080
Remuneration of councillors		–	24 618	24 618	2 197	6 720	3 521	3 199	91%	24 618
Inventory consumed		–	60 273	60 273	510	13 365	14 855	(1 490)	-10%	60 273
Debt impairment		–	75 841	75 841	–	–	18 960	(18 960)	-100%	75 841
Depreciation and amortisation		–	68 351	68 351	–	–	17 088	(17 088)	-100%	68 351
Contracted services		–	205 177	205 277	26 159	58 994	50 585	8 409	17%	205 277
Irrecoverable debts written off		–	–	–	5	5	–	5	#DIV/0!	–
Operational costs		–	83 926	83 826	5 655	19 361	19 989	(627)	-3%	83 826
Total Expenditure		–	**706 266**	**706 266**	**45 741**	**132 124**	**166 267**	**(34 142)**	-21%	**706 266**
Surplus/(Deficit)		–	**(59 271)**	**(59 271)**	**(32 182)**	**105 677**	**(7 075)**	**112 752**	-1594%	**(59 271)**
Transfers and subsidies - capital (monetary allocations)		–	175 391	190 391	27 313	63 426	47 804	15 621	33%	190 391
Transfers and subsidies - capital (in-kind)								–	0%	
Surplus/(Deficit) after capital transfers & contributions		–	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**
Income Tax								–	0%	
Surplus/(Deficit) after income tax		–	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**
Share of Surplus/Deficit attributable to Joint Venture								–	0%	
Share of Surplus/Deficit attributable to Minorities								–	0%	
Surplus/(Deficit) attributable to municipality		–	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**
Share of Surplus/Deficit attributable to Associate								–	0%	
Intercompany/Parent subsidiary transactions								–	0%	
Surplus/ (Deficit) for the year		–	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	128 373	315%	**131 120**

NW371 Moretele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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										
Exchange Revenue										
Service charges - Electricity								–	0%	
Service charges - Water		–	40 300	40 300	3 958	7 845	11 477	(3 632)	-32%	40 300
Service charges - Waste management		–	29 710	29 710	2 158	6 735	8 280	(1 545)	-19%	29 710
Sale of Goods and Rendering of Services		–	515	515	19	97	63	34	54%	515
Interest earned from Receivables		–	16 499	16 499	1 397	3 374	3 897	(523)	-13%	16 499
Interest from Current and Non Current Assets		–	33 008	33 008	2 553	5 185	6 487	(1 302)	-20%	33 008
Rental from Fixed Assets		–	191	191	1	21	41	(19)	-47%	191
Licence and permits		–	1 200	1 200	–	129	–	129	#DIV/0!	1 200
Operational Revenue		–	120	120	0	5	67	(62)	-93%	120
Non-Exchange Revenue								–	0%	
Property rates		–	23 091	23 091	1 483	4 617	3 300	1 317	40%	23 091
Fines, penalties and forfeits		–	1 000	1 000	–	–	250	(250)	-100%	1 000
Transfers and subsidies - Operational		–	497 914	497 914	1 600	204 499	124 478	80 021	64%	497 914
Interest		–	3 447	3 447	390	1 918	852	1 066	125%	3 447
Operational Revenue		–	–	–	–	3 376	–	3 376	#DIV/0!	–
Gains on disposal of Assets								–	0%	
Other Gains		–	–	–	–	–	–	–	0%	–
Discontinued Operations								–	0%	
Total Revenue (excluding capital transfers and contributions)		**–**	**646 995**	**646 995**	**13 559**	**237 802**	**159 191**	**78 610**	49%	**646 995**

8. Municipal entity financial performance

The municipality does not have an entity.

9. Capital Programme Performance

The Capital budget was adjusted from R196.4 million to R211.4 million, expenditure incurred for the quarter is R56.5 million, this indicates 107% performance when compared to the quarterly projections of R 52.8 million and 28% of the budgeted amount.

NW371 Moretele - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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		–	**175 094**	**190 094**	**23 785**	**55 640**	**47 523**	(8 117)	**-17,1%**	**190 094**
Roads Infrastructure		–	39 031	54 031	10 293	13 333	13 508	175	**1,3%**	54 031
Roads		–	39 031	54 031	10 293	13 333	13 508	175	**1,3%**	54 031
Electrical Infrastructure		–	5 500	5 500	–	422	1 375	953	**69,3%**	5 500
LV Networks		–	5 500	5 500	–	422	1 375	953	**69,3%**	5 500
Capital Spares								–		
Water Supply Infrastructure		–	88 981	88 981	13 492	28 547	22 245	(6 302)	**-28,3%**	88 981
Distribution		–	88 981	88 981	13 492	28 547	22 245	(6 302)	**-28,3%**	88 981
Sanitation Infrastructure		–	31 582	31 582	–	13 339	7 896	(5 443)	**-68,9%**	31 582
Toilet Facilities		–	31 582	31 582	–	13 339	7 896	(5 443)	**-68,9%**	31 582
Capital Spares								–		
Solid Waste Infrastructure		–	10 000	10 000	–	–	2 500	2 500	**100,0%**	10 000
Landfill Sites		–	10 000	10 000	–	–	2 500	2 500	**100,0%**	10 000
Community Assets		–	**13 150**	**13 150**	**572**	**572**	**2 738**	**2 165**	**79,1%**	**13 150**
Community Facilities		–	12 250	12 250	572	572	2 738	2 165	**79,1%**	12 250
Halls		–	11 300	11 300	572	572	2 500	1 928	77,1%	11 300
Cemeteries/Crematoria		–	950	950	–	–	238	238	100,0%	950
Sport and Recreation Facilities		–	900	900	–	–	–	–		900
Outdoor Facilities		–	900	900	–	–	–	–		900

NW371 Moretele - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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
Intangible Assets		**–**	**3 231**	**3 231**	**46**	**46**	**808**	**762**	94,3%	**3 231**
Servitudes								–		
Licences and Rights		–	3 231	3 231	46	46	808	762	**94,3%**	3 231
Solid Waste Licenses								–		
Computer Software and Applications		–	3 231	3 231	46	46	808	762	94,3%	3 231
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**–**	**3 080**	**3 080**	**40**	**40**	**519**	**479**	92,3%	**3 080**
Computer Equipment		–	3 080	3 080	40	40	519	479	92,3%	3 080
Furniture and Office Equipment		**–**	**1 000**	**1 000**	**267**	**267**	**333**	**66**	19,8%	**1 000**
Furniture and Office Equipment		–	1 000	1 000	267	267	333	66	19,8%	1 000
Machinery and Equipment		**–**	**800**	**800**	**–**	**–**	**–**	**–**		**800**
Machinery and Equipment		–	800	800	–	–	–	–		800
Zoological plants and animals								–		
Total Capital Expenditure on new assets	1	**–**	**196 355**	**211 355**	**24 711**	**56 566**	**51 921**	**(4 645)**	**-8,9%**	**211 355**

NW371 Moretele - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
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		**–**	**24 523**	**24 523**	**764**	**2 292**	**6 643**	4 351	**65,5%**	**24 523**
Roads Infrastructure		–	3 260	3 260	–	–	456	456	**100,0%**	3 260
Roads		–	3 260	3 260	–	–	456	456	**100,0%**	3 260
Electrical Infrastructure		–	7 000	7 000	211	617	1 457	840	**57,6%**	7 000
LV Networks		–	7 000	7 000	211	617	1 457	840	**57,6%**	7 000
Capital Spares								–		
Water Supply Infrastructure		–	6 799	6 799	–	–	3 333	3 333	**100,0%**	6 799
Distribution		–	6 799	6 799	–	–	3 333	3 333	**100,0%**	6 799
Sanitation Infrastructure		–	4 869	4 869	534	1 656	1 217	(439)	**-36,1%**	4 869
Pump Station								–		
Outfall Sewers		–	4 869	4 869	534	1 656	1 217	(439)	**-36,1%**	4 869
Toilet Facilities								–		
Information and Communication Infrastructure		–	2 596	2 596	19	19	180	161	**89,5%**	2 596
Data Centres								–		
Core Layers		–	2 596	2 596	19	19	180	161	**89,5%**	2 596
Distribution Layers								–		
Capital Spares								–		

NW371 Moretele - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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								%	
Community Assets		–	**314**	**314**	–	–	–	–		**314**
Community Facilities		–	314	314	–	–	–	–		314
Libraries								–		
Cemeteries/Crematoria		–	314	314	–	–	–	–		314
Computer Equipment								–		
Furniture and Office Equipment		–	**209**	**209**	–	–	–	–		**209**
Furniture and Office Equipment		–	209	209	–	–	–	–		209
Machinery and Equipment		–	**192**	**192**	–	–	**10**	**10**	100,0%	**192**
Machinery and Equipment		–	192	192	–	–	10	10	100,0%	192
Transport Assets		–	**1 382**	**1 382**	–	–	**415**	**415**	100,0%	**1 382**
Transport Assets		–	1 382	1 382	–	–	415	415	100,0%	1 382
Total Repairs and Maintenance Expenditure	1	–	**26 621**	**26 621**	**764**	**2 292**	**7 069**	**4 777**	**67,6%**	**26 621**

10. Other Supporting documents

NW371 Moretele - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	544 371	544 371	4 683	212 019	131 809	80 210	60,9%	544 371
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	1 200	16 200	1 068	1 096	4 050	(2 954)	-72,9%	16 200
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Health		–	–	–	–	–	–	–		–
Vote 7 - Planning and Development		–	139 506	139 506	26 981	47 696	32 994	14 702	44,6%	139 506
Vote 8 - Road Transport		–	1 200	1 200	–	129	–	129	#DIV/0!	1 200
Vote 9 - Energy Sources		–	4 000	4 000	–	–	1 000	(1 000)	-100,0%	4 000
Vote 10 - Water Management		–	95 612	95 612	5 406	31 074	27 262	3 812	14,0%	95 612
Vote 11 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 12 - Waste Management		–	36 496	36 496	2 735	9 214	9 881	(668)	-6,8%	36 496
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**822 386**	**837 386**	**40 873**	**301 227**	**206 996**	**94 231**	**45,5%**	**837 386**
Expenditure by Vote	1									
Vote 1 - Executive and Council		–	80 354	80 604	7 727	23 068	15 956	7 112	44,6%	80 604
Vote 2 - Finance and Administration		–	269 851	269 671	23 661	56 668	65 189	(8 521)	-13,1%	269 671
Vote 3 - Internal Audit		–	8 907	8 657	596	1 533	1 631	(98)	-6,0%	8 657
Vote 4 - Community and Social Services		–	24 943	25 123	1 688	4 286	5 562	(1 276)	-22,9%	25 123
Vote 5 - Sport and Recreation		–	3 880	3 880	253	599	1 016	(417)	-41,0%	3 880
Vote 6 - Health		–	1 058	1 058	75	125	151	(26)	-17,2%	1 058
Vote 7 - Planning and Development		–	90 943	90 943	6 708	18 367	20 819	(2 453)	-11,8%	90 943
Vote 8 - Road Transport		–	45 951	45 951	1 154	3 055	10 565	(7 510)	-71,1%	45 951
Vote 9 - Energy Sources		–	24 490	24 490	1 638	5 313	5 851	(538)	-9,2%	24 490
Vote 10 - Water Management		–	128 201	128 201	2 241	19 111	32 604	(13 493)	-41,4%	128 201
Vote 11 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 12 - Waste Management		–	27 688	27 688	–	–	6 922	(6 922)	-100,0%	27 688
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**706 266**	**706 266**	**45 741**	**132 124**	**166 267**	**(34 142)**	**-20,5%**	**706 266**
Surplus/ (Deficit) for the year	2	**–**	**116 120**	**131 120**	**(4 868)**	**169 103**	**40 729**	**128 373**	**315,2%**	**131 120**

NW371 Moretele - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		20	3	4 942	1 043	1 007	1 007	1 007	1 007	1 007	1 007	1 007	(1 034)	12 023	12 564	12 878
Service charges - Electricity revenue													–			
Service charges - Water revenue		52	38	27	732	7	7	(2 899)	7	6	7	7	2 645	637	666	682
Service charges - Waste Water Management													–			
Service charges - Waste Mangement		22	13	20	1 021	504	504	(1 576)	504	504	505	505	4 548	7 075	7 393	7 578
													–			
Rental of facilities and equipment		5	16	1	14	5	49	9	20	4	19	20	29	191	200	205
Interest earned - external investments		283	143	24	2 433	4 468	1 989	2 657	2 930	3 221	2 609	2 876	(19 144)	4 490	4 692	4 810
Interest earned - outstanding debtors		8	3	61	1 435	1 452	1 469	1 485	1 494	1 511	1 528	1 546	5 678	17 671	18 466	18 927
Dividends received													–			
Fines, penalties and forfeits		–	–	–	83	83	83	83	83	83	83	83	333	1 000	1 045	1 071
Licences and permits		–	129	–	539	–	–	514	148	–	–	–	(129)	1 200	1 254	1 286
Agency services													–			
Transfers and Subsidies - Operational		199 892	4 790	–	41 493	41 493	41 493	41 493	41 493	41 493	41 493	41 493	(38 711)	497 914	507 367	525 218
Other revenue		15 470	37 156	131 307	13	93	0	0	7	150	156	3	(183 721)	634	663	680
Cash Receipts by Source		**215 751**	**42 292**	**136 382**	**48 807**	**49 112**	**46 600**	**42 774**	**47 693**	**47 981**	**47 408**	**47 540**	**(229 505)**	**542 836**	**554 310**	**573 334**

NW371 Moretele - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		68 206	–	13 043	16 989	17 109	17 595	12 475	12 343	14 504	19 164	18 469	(34 506)	175 391	189 479	200 150
Total Cash Receipts by Source		**283 957**	**42 292**	**149 426**	**65 795**	**66 221**	**64 195**	**55 249**	**60 036**	**62 485**	**66 572**	**66 009**	**(264 011)**	**718 226**	**743 788**	**773 484**
Cash Payments by Type													–			
Employee related costs		(13 820)	(13 505)	(13 609)	13 841	14 542	14 626	3 178	25 421	13 969	3 178	25 398	114 862	188 080	197 860	207 259
Remuneration of councillors		–	–	–	1 174	1 174	11 707	1 174	1 174	1 174	1 174	1 174	4 695	24 618	25 726	26 369
Acquisitions - water & other inventory		–	–	–	5 095	5 087	5 030	4 910	5 081	5 008	4 967	5 104	19 990	60 273	62 985	64 559
Contracted services		20 762	9 287	27 502	–	–	–	–	–	–	–	–	147 627	205 177	211 973	209 574
Transfers and subsidies - other municipalities													–			
Transfers and subsidies - other													–			
Other expenditure		45 723	32 878	140 054	22 057	29 329	26 838	20 883	22 131	20 877	22 926	25 362	(325 132)	83 926	88 081	90 515
Cash Payments by Type		**52 665**	**28 660**	**153 946**	**42 166**	**50 132**	**58 201**	**30 144**	**53 807**	**41 028**	**32 245**	**57 038**	**(37 958)**	**562 074**	**586 626**	**598 276**
Other Cash Flows/Payments by Type																
Capital assets		45 851	8 524	25 910	17 317	17 317	17 317	17 317	17 317	17 372	17 372	17 372	(22 514)	196 472	189 479	200 150
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**98 516**	**37 184**	**179 857**	**59 483**	**67 449**	**75 518**	**47 460**	**71 124**	**58 400**	**49 616**	**74 410**	**(60 472)**	**758 546**	**776 104**	**798 425**
NET INCREASE/(DECREASE) IN CASH HELD		**185 441**	**5 108**	**(30 431)**	**6 312**	**(1 229)**	**(11 322)**	**7 789**	**(11 088)**	**4 085**	**16 955**	**(8 401)**	**(203 539)**	**(40 319)**	**(32 316)**	**(24 942)**
Cash/cash equivalents at the month/year beginning:		253 093	438 534	443 642	413 211	419 523	418 295	406 972	414 761	403 673	407 758	424 714	416 313	253 093	212 773	180 458
Cash/cash equivalents at the month/year end:		438 534	443 642	413 211	419 523	418 295	406 972	414 761	403 673	407 758	424 714	416 313	212 773	212 773	180 458	155 516

NW371 Moretele - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	16 067	17 317	24 930	24 930	17 317	(7 613)	-44,0%	13%
August	–	16 067	17 317	6 925	31 855	34 634	2 778	8,0%	16%
September	–	16 067	17 317	24 711	56 566	51 950	(4 615)	-8,9%	29%
October	–	16 067	17 317	–		69 267	–		
November	–	16 067	17 317	–		86 584	–		
December	–	16 067	17 317	–		103 901	–		
January	–	16 067	17 317	–		121 217	–		
February	–	16 067	17 317	–		138 534	–		
March	–	16 122	17 372	–		155 906	–		
April	–	16 122	17 372	–		173 278	–		
May	–	16 122	17 372	–		190 650	–		
June	–	19 572	20 822	–		211 472	–		
Total Capital expenditure	**–**	**196 472**	**211 472**	**56 566**					

11. In-year reports of Municipal entities attached to the municipality 's in year report.

The municipality does not have an Entity

12. Municipal Manager's quality certification

(Quality Certificate attached)