

Municipal adjustments budgets & supporting tables

mSCOA Version 6.9

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Department:
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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: FS201 Moqhaka ▼

CFO Name: Jimmy Maswanganyi (Acting)

Tel: 056 216 9140 Fax: cfomoqhaka@gmail.com

E-Mail: cfomoqhaka@gmail.com

Date of Adjustments Budget: 24/02/2026

MTREF: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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| Organisational Structure Votes | Complete Votes & Sub-Votes | Select Org. Structure |
|---------------------------------------|----------------------------|--|
| Organisational Structure votes | | Display Sub-Votes |
| Vote 01 - Executive & Council | Vote 01 | |
| Vote 02 - Municipal Manager | 01.1 | 01.1 - Mayor's Office |
| Vote 03 - Corporate Services | 01.2 | 01.2 - Speakers Office |
| Vote 04 - Finance | 01.3 | 01.3 - Office Of The Whip |
| Vote 05 - Technical Services | 01.4 | 01.4 - Other Councillors |
| Vote 06 - Community Services | 01.5 | 01.5 - Council General Expenses |
| Vote 07 - Local Economic Development | Vote 02 | |
| Vote 08 - | 02.1 | 02.1 - Municipal Manager Administration |
| Vote 09 - | 02.2 | 02.2 - Internal Audit |
| Vote 10 - | 02.3 | 02.3 - Regional Co-Ordinator Staysrusus |
| Vote 11 - | 02.4 | 02.4 - Regional Co-Ordinator Vijoenakroon |
| Vote 12 - | 02.5 | 02.5 - Communication & Marketing |
| Vote 13 - | 02.6 | 02.6 - Isp & Pms |
| Vote 14 - | 02.7 | 02.7 - Caf Centre (Risk) |
| Vote 15 - Other | 02.8 | 02.8 - Caf Centre |
| | Vote 03 | |
| | 03.1 | 03.1 - Records & Administration |
| | 03.2 | 03.2 - Manager Corporate Services |
| | 03.3 | 03.3 - Human Resources |
| | 03.4 | 03.4 - Information Technology |
| | 03.5 | 03.5 - Occupational Health & Safety |
| | 03.6 | 03.6 - Legal Services |
| | Vote 04 | |
| | 04.1 | 04.1 - Finance Services Administration |
| | 04.2 | 04.2 - Sorn Stores/Logistics |
| | 04.3 | 04.3 - Asset Management |
| | 04.4 | 04.4 - Valuations & Assessment Rates |
| | 04.5 | 04.5 - Revenue |
| | 04.6 | 04.6 - Budget & Expenditure |
| | Vote 05 | |
| | 05.1 | 05.1 - Civil Services Administration |
| | 05.2 | 05.2 - Road Management |
| | 05.3 | 05.3 - Roads & Streets |
| | 05.4 | 05.4 - Electricity Services Administration |
| | 05.5 | 05.5 - Electricity Distribution |
| | 05.6 | 05.6 - Electricity Metering Section |
| | 05.7 | 05.7 - Water Services Administration |
| | 05.8 | 05.8 - Pumps & Purification |
| | 05.9 | 05.9 - Rehabilitation |
| | 05.10 | 05.10 - Storage Dams |
| | 05.11 | 05.11 - Sewerage & Purification |
| | 05.12 | 05.12 - Sewerage Network |
| | Vote 06 | |
| | 06.1 | 06.1 - Community Services Administration |
| | 06.2 | 06.2 - Emergency & Disaster Management |
| | 06.3 | 06.3 - Security |
| | 06.4 | 06.4 - Traffic |
| | 06.5 | 06.5 - Fire Fighting |
| | 06.6 | 06.6 - Parks Administration |
| | 06.7 | 06.7 - Public Gardens |
| | 06.8 | 06.8 - Biodiversity & Landscaping |
| | 06.9 | 06.9 - Cemeteries |
| | 06.10 | 06.10 - Civic Centre |
| | 06.11 | 06.11 - Rehabilitation |
| | 06.12 | 06.12 - Public Toilets |
| | 06.13 | 06.13 - Refuse Removal |
| | 06.14 | 06.14 - Littering Sites |
| | 06.15 | 06.15 - Street Cleaning Services |
| | Vote 07 | |
| | 07.1 | 07.1 - Administration |
| | 07.2 | 07.2 - Local Economic Development |
| | 07.3 | 07.3 - Krongpark Resort |
| | 07.4 | 07.4 - Housing |
| | 07.5 | 07.5 - Planning |
| | 07.6 | 07.6 - Building Survey |
| | 07.7 | 07.7 - Tourism |
| | Vote 08 | |
| | - | |
| | Vote 09 | |
| | - | |
| | Vote 10 | |
| | - | |
| | Vote 11 | |
| | - | |
| | Vote 12 | |
| | - | |
| | Vote 13 | |
| | - | |
| | Vote 14 | |
| | - | |
| | Vote 15 - Other | |

FS201 Moqhaka - Contact Information

A. GENERAL INFORMATION

| | |
|-----------------------|--------------------|
| Municipality | FS201 Moqhaka |
| Grade | |
| Province | FS FREE STATE |
| Web Address | www.moqhaka.gov.za |
| e-mail Address | mms@moghaka.gov.za |

Set name on 'Instructions' sheet
 1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:

| | |
|-------------|-------------|
| P.O. Box | P O BOX 302 |
| City / Town | Koonstad |
| Postal Code | 9500 |

Street address

| | |
|-------------------|-------------------|
| Building | Municipal Offices |
| Street No. & Name | Hill Street |
| City / Town | Koonstad |
| Postal Code | 9500 |

General Contacts

| | |
|------------------|--------------|
| Telephone number | 056 216 9321 |
| Fax number | 056 219 9122 |

C. POLITICAL LEADERSHIP

Speaker:

| | |
|------------------|-------------------------|
| ID Number | 690614 0338 080 |
| Title | Cfr |
| Name | Selokane Khaba |
| Telephone number | 0562169103 |
| Cell number | 072 5823 160 |
| Fax number | |
| E-mail address | selokane@moghaka.gov.za |

Secretary/PA to the Speaker:

| | |
|------------------|--------------------------|
| ID Number | 841012 067 087 |
| Title | Ms |
| Name | Sibongile Kincuape |
| Telephone number | 056 216 9380 |
| Cell number | 081 005 6380 |
| Fax number | |
| E-mail address | sibongile@moghaka.gov.za |

Mayor/Executive Mayor:

| | |
|------------------|-------------------------------|
| ID Number | 661002 5993 086 |
| Title | Cfr |
| Name | Motshahla Elis Mokatsane |
| Telephone number | 056 216 9100 |
| Cell number | 078 8078 599 |
| Fax number | |
| E-mail address | executivemayor@moghaka.gov.za |

Secretary/PA to the Mayor/Executive Mayor:

| | |
|------------------|-----------------------|
| ID Number | 890517 0263 083 |
| Title | Ms |
| Name | Lisebo Taba |
| Telephone number | 056 216 9102 |
| Cell number | 078 8969 777 |
| Fax number | |
| E-mail address | lisebo@moghaka.gov.za |

Deputy Mayor/Executive Mayor:

| | |
|------------------|--|
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |

Secretary/PA to the Deputy Mayor/Executive Mayor:

| | |
|------------------|--|
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |

D. MANAGEMENT LEADERSHIP

Municipal Manager:

| | |
|------------------|--|
| ID Number | |
| Title | Mr |
| Name | Thembakilo Maxwell Nzezi (Acting) |
| Telephone number | 056 216 9378 |
| Cell number | 056 487 4872 |
| Fax number | |
| E-mail address | mms@moghaka.gov.za/pieter@moghaka.gov.za |

Secretary/PA to the Municipal Manager:

| | |
|------------------|--------------------|
| ID Number | 790303 5896 081 |
| Title | Mr |
| Name | Jankja Mthimkhulu |
| Telephone number | 056 216 9378 |
| Cell number | 078 226 2999 |
| Fax number | |
| E-mail address | mms@moghaka.gov.za |

Chief Financial Officer:

| | |
|------------------|---------------------------|
| ID Number | |
| Title | Dr |
| Name | Jimmy Masenganyi (Acting) |
| Telephone number | 056 216 9140 |
| Cell number | 078 620 7083 |
| Fax number | |
| E-mail address | cfmoghaka@gmail.com |

Secretary/PA to the Chief Financial Officer:

| | |
|------------------|-----------------------|
| ID Number | |
| Title | Ms |
| Name | Wendy Mofolo (Acting) |
| Telephone number | 056 216 9140 |
| Cell number | 073 7513 536 |
| Fax number | |
| E-mail address | cfmoghaka@gmail.com |

Official responsible for submitting financial information:

| | |
|------------------|-----------------------|
| ID Number | |
| Title | Ms |
| Name | KELENG MPHOSI |
| Telephone number | 056 216 9150 |
| Cell number | 064 686 0924 |
| Fax number | |
| E-mail address | keleng@moghaka.gov.za |

Official responsible for submitting financial information:

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| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
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| E-mail address | |

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Official responsible for submitting financial information:

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| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |

FS201 Moqhaka - Table B1 Adjustments Budget Summary - 24/02/2026

| Description | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | A | 1 A1 | 2 B | 3 C | 4 D | 5 E | 6 F | 7 G | 8 H | | |
| Financial Performance | | | | | | | | | | | |
| Property rates | 94 806 | - | - | - | - | - | 3 909 | 3 909 | 98 716 | 99 073 | 101 550 |
| Service charges | 876 199 | - | - | - | - | - | 1 895 | 1 895 | 878 094 | 915 628 | 938 518 |
| Investment revenue | 63 | - | - | - | - | - | - | - | 63 | 66 | 68 |
| Transfers recognised - operational | 328 582 | - | - | - | - | - | 35 313 | 35 313 | 363 896 | 332 879 | 346 163 |
| Other own revenue | 130 301 | - | - | - | - | - | 573 | 573 | 130 874 | 136 164 | 139 568 |
| Total Revenue (excluding capital transfers and contributions) | 1 429 951 | - | - | - | - | - | 41 691 | 41 691 | 1 471 642 | 1 483 809 | 1 525 867 |
| Employee costs | 449 410 | - | - | - | - | - | 75 473 | 75 473 | 524 882 | 468 152 | 479 760 |
| Remuneration of councillors | 29 484 | - | - | - | - | - | (1 104) | (1 104) | 28 381 | 30 811 | 31 582 |
| Depreciation & asset impairment | 71 401 | - | - | - | - | - | (22 600) | (22 600) | 48 801 | 74 724 | 77 579 |
| Finance charges | 8 790 | - | - | - | - | - | - | - | 8 790 | 9 186 | 9 416 |
| Inventory consumed and bulk purchases | 429 800 | - | - | - | - | - | (102 836) | (102 836) | 326 964 | 451 001 | 464 999 |
| Transfers and subsidies | 1 095 | - | - | - | - | - | - | - | 1 095 | 1 144 | 1 173 |
| Other expenditure | 371 895 | - | - | - | - | - | 101 993 | 101 993 | 473 887 | 379 331 | 388 787 |
| Total Expenditure | 1 361 875 | - | - | - | - | - | 50 925 | 50 925 | 1 412 800 | 1 414 349 | 1 453 296 |
| Surplus/(Deficit) | 68 077 | - | - | - | - | - | (9 235) | (9 235) | 58 842 | 69 461 | 72 572 |
| Transfers and subsidies - capital (monetary allocations) | 66 532 | - | - | - | - | - | - | - | 66 532 | 71 388 | 71 518 |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 134 609 | - | - | - | - | - | (9 235) | (9 235) | 125 374 | 140 848 | 144 090 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 134 609 | - | - | - | - | - | (9 235) | (9 235) | 125 374 | 140 848 | 144 090 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 95 021 | - | - | - | - | - | (17 633) | (17 633) | 77 388 | 113 000 | 115 457 |
| Transfers recognised - capital | 66 532 | - | - | - | - | - | (20 679) | (20 679) | 45 853 | 71 388 | 71 518 |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 28 489 | - | - | - | - | - | 3 046 | 3 046 | 31 535 | 41 612 | 43 939 |
| Total sources of capital funds | 95 021 | - | - | - | - | - | (17 633) | (17 633) | 77 388 | 113 000 | 115 457 |
| Financial position | | | | | | | | | | | |
| Total current assets | 467 905 | - | - | - | - | - | - | - | 467 905 | 488 960 | 501 184 |
| Total non current assets | 3 107 101 | - | - | - | - | - | (17 633) | (17 633) | 3 089 468 | 3 260 624 | 3 341 771 |
| Total current liabilities | 538 944 | - | - | - | - | - | - | - | 538 944 | 563 196 | 577 276 |
| Total non current liabilities | 73 466 | - | - | - | - | - | - | - | 73 466 | 76 772 | 78 691 |
| Community wealth/Equity | 2 987 556 | - | - | - | - | - | 27 766 481 | 27 766 481 | 30 754 037 | 3 136 096 | 3 214 130 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | (515 721) | - | - | - | - | - | - | - | (515 721) | (505 485) | (521 214) |
| Net cash from (used) investing | (103 514) | - | - | - | - | - | - | - | (103 514) | (121 875) | (124 553) |
| Net cash from (used) financing | (2 121) | - | - | - | - | - | - | - | (2 121) | (2 217) | (2 272) |
| Cash/cash equivalents at the year end | (646 120) | - | - | - | - | - | - | - | (646 120) | (1 275 697) | (1 923 736) |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 47 000 | - | - | - | - | - | - | - | 47 000 | 49 115 | 50 343 |
| Application of cash and investments | 318 025 | - | - | - | - | - | 4 800 | 4 800 | 322 825 | 328 888 | 339 090 |
| Balance - surplus (shortfall) | (271 025) | - | - | - | - | - | (4 800) | (4 800) | (275 825) | (279 773) | (288 746) |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 3 009 491 | - | - | - | - | - | (17 633) | (17 633) | 2 991 858 | 3 158 621 | 3 237 218 |
| Depreciation | 10 305 | - | - | - | - | - | - | - | 10 305 | 10 768 | 11 038 |
| Renewal and Upgrading of Existing Assets | 41 814 | - | - | - | - | - | (6 319) | (6 319) | 35 495 | 54 046 | 56 429 |
| Repairs and Maintenance | 130 979 | - | - | - | - | - | 27 228 | 27 228 | 158 207 | 137 082 | 140 509 |
| Free services | | | | | | | | | | | |
| Cost of Free Basic Services provided | 185 476 | - | - | - | - | - | - | - | 185 476 | 193 823 | 198 668 |
| Revenue cost of free services provided | 43 636 | - | - | - | - | - | 103 | 103 | 43 739 | 45 596 | 46 805 |
| Households below minimum service level | | | | | | | | | | | |
| Water: | 2 | - | - | - | - | - | - | - | 2 | 2 | 2 |
| Sanitation/sewerage: | 2 | - | - | - | - | - | - | - | 2 | 2 | 1 |
| Energy: | 54 | - | - | - | - | - | - | - | 54 | 55 | 56 |
| Refuse: | 1 | - | - | - | - | - | - | - | 1 | 1 | 1 |

FS201 Moqhaka - Table B2 Adjustments Budget Financial Performance (functional classification) - 24/02/2026

| Standard Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year | Budget Year | |
|--|------|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|-----------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | | | |
| Revenue - Functional | | | | | | | | | | | | | |
| Governance and administration | | 335 761 | - | - | - | - | - | - | 2 363 | 2 363 | 338 124 | 350 130 | 363 270 |
| Executive and council | | 215 840 | - | - | - | - | - | - | - | - | 215 840 | 224 951 | 235 039 |
| Finance and administration | | 119 921 | - | - | - | - | - | - | 2 363 | 2 363 | 122 284 | 125 179 | 128 231 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 26 179 | - | - | - | - | - | - | 392 | 392 | 26 571 | 27 357 | 28 041 |
| Community and social services | | 3 730 | - | - | - | - | - | - | - | - | 3 730 | 3 898 | 3 995 |
| Sport and recreation | | 3 511 | - | - | - | - | - | - | (239) | (239) | 3 272 | 3 669 | 3 761 |
| Public safety | | 5 123 | - | - | - | - | - | - | 47 | 47 | 5 170 | 5 354 | 5 488 |
| Housing | | 13 815 | - | - | - | - | - | - | 585 | 585 | 14 399 | 14 436 | 14 797 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 51 052 | - | - | - | - | - | - | (207) | (207) | 50 845 | 55 211 | 57 624 |
| Planning and development | | 1 773 | - | - | - | - | - | - | (207) | (207) | 1 566 | 1 853 | 1 899 |
| Road transport | | 49 164 | - | - | - | - | - | - | - | - | 49 164 | 53 238 | 55 601 |
| Environmental protection | | 115 | - | - | - | - | - | - | - | - | 115 | 121 | 124 |
| Trading services | | 1 083 491 | - | - | - | - | - | - | 39 144 | 39 144 | 1 122 635 | 1 122 499 | 1 148 450 |
| Energy sources | | 575 441 | - | - | - | - | - | - | 71 | 71 | 575 512 | 601 274 | 615 097 |
| Water management | | 306 472 | - | - | - | - | - | - | 35 000 | 35 000 | 341 472 | 310 743 | 316 552 |
| Waste water management | | 116 972 | - | - | - | - | - | - | 4 073 | 4 073 | 121 046 | 122 142 | 125 791 |
| Waste management | | 84 606 | - | - | - | - | - | - | - | - | 84 606 | 88 340 | 91 011 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1 496 483 | - | - | - | - | - | - | 41 691 | 41 691 | 1 538 174 | 1 555 197 | 1 597 385 |
| Expenditure - Functional | | | | | | | | | | | | | |
| Governance and administration | | 369 217 | - | - | - | - | - | - | 32 033 | 32 033 | 401 250 | 385 789 | 395 312 |
| Executive and council | | 116 725 | - | - | - | - | - | - | 4 812 | 4 812 | 121 537 | 122 097 | 125 199 |
| Finance and administration | | 247 021 | - | - | - | - | - | - | 27 186 | 27 186 | 274 207 | 257 976 | 264 253 |
| Internal audit | | 5 471 | - | - | - | - | - | - | 35 | 35 | 5 506 | 5 717 | 5 860 |
| Community and public safety | | 131 037 | - | - | - | - | - | - | 5 424 | 5 424 | 136 461 | 136 933 | 140 357 |
| Community and social services | | 19 911 | - | - | - | - | - | - | 654 | 654 | 20 565 | 20 807 | 21 327 |
| Sport and recreation | | 54 314 | - | - | - | - | - | - | 1 909 | 1 909 | 56 223 | 56 758 | 58 177 |
| Public safety | | 46 363 | - | - | - | - | - | - | 2 815 | 2 815 | 49 178 | 48 449 | 49 661 |
| Housing | | 10 448 | - | - | - | - | - | - | 46 | 46 | 10 494 | 10 918 | 11 191 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 73 339 | - | - | - | - | - | - | 20 029 | 20 029 | 93 368 | 75 076 | 76 953 |
| Planning and development | | 13 203 | - | - | - | - | - | - | 455 | 455 | 13 659 | 13 798 | 14 143 |
| Road transport | | 55 796 | - | - | - | - | - | - | 19 162 | 19 162 | 74 959 | 56 744 | 58 163 |
| Environmental protection | | 4 339 | - | - | - | - | - | - | 412 | 412 | 4 751 | 4 534 | 4 647 |
| Trading services | | 809 881 | - | - | - | - | - | - | 8 033 | 8 033 | 817 914 | 839 518 | 864 216 |
| Energy sources | | 522 453 | - | - | - | - | - | - | (46 952) | (46 952) | 475 502 | 547 824 | 564 243 |
| Water management | | 125 979 | - | - | - | - | - | - | 37 713 | 37 713 | 163 692 | 122 771 | 126 828 |
| Waste water management | | 78 647 | - | - | - | - | - | - | 7 087 | 7 087 | 85 734 | 82 395 | 84 455 |
| Waste management | | 82 802 | - | - | - | - | - | - | 10 185 | 10 185 | 92 987 | 86 528 | 88 691 |
| Other | | 3 361 | - | - | - | - | - | - | (22) | (22) | 3 339 | 3 512 | 3 600 |
| Total Expenditure - Functional | 3 | 1 386 834 | - | - | - | - | - | - | 65 497 | 65 497 | 1 452 332 | 1 440 828 | 1 480 437 |
| Surplus/ (Deficit) for the year | | 109 649 | - | - | - | - | - | - | (23 806) | (23 806) | 85 843 | 114 369 | 116 948 |

- References**
- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
 - Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
 - Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
 - All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
 - Increases of funds approved under MFMA section 31
 - Adjustments approved in accordance with MFMA section 29
 - Adjustments to transfers from National or Provincial Government
 - Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2 etc) + G

FS201 Moqhaka - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 24/02/2026

| Standard Classification Description | Ref | Bu | | | |
|---|-----|-----------------|----------------|--------------|--------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital |
| | | 5 | 6 | 7 | |
| R thousand | 1 | A | A1 | B | C |
| Revenue - Functional | | | | | |
| Municipal governance and administration | | 335 761 | - | - | - |
| Executive and council | | 215 840 | - | - | - |
| <i>Mayor and Council</i> | | 215 840 | - | - | - |
| <i>Municipal Manager, Town Secretary and Chief Executive</i> | | | | | |
| Finance and administration | | 119 921 | - | - | - |
| <i>Administrative and Corporate Support</i> | | 1 644 | - | - | - |
| <i>Asset Management</i> | | | | | |
| <i>Finance</i> | | 11 148 | - | - | - |
| <i>Fleet Management</i> | | - | - | - | - |
| <i>Human Resources</i> | | 3 081 | - | - | - |
| <i>Information Technology</i> | | - | - | - | - |
| <i>Legal Services</i> | | - | - | - | - |
| <i>Marketing, Customer Relations, Publicity and Media Co-</i> | | - | - | - | - |
| <i>Property Services</i> | | | | | |
| <i>Risk Management</i> | | - | - | - | - |
| <i>Security Services</i> | | - | - | - | - |
| <i>Supply Chain Management</i> | | | | | |
| <i>Valuation Service</i> | | 104 047 | - | - | - |
| Internal audit | | - | - | - | - |
| <i>Governance Function</i> | | - | - | - | - |
| Community and public safety | | 26 179 | - | - | - |
| Community and social services | | 3 730 | - | - | - |
| <i>Aged Care</i> | | | | | |
| <i>Agricultural</i> | | | | | |
| <i>Animal Care and Diseases</i> | | | | | |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | 3 510 | - | - | - |
| <i>Child Care Facilities</i> | | | | | |
| <i>Community Halls and Facilities</i> | | | | | |
| <i>Consumer Protection</i> | | | | | |
| <i>Cultural Matters</i> | | | | | |
| <i>Disaster Management</i> | | - | - | - | - |
| <i>Education</i> | | | | | |
| <i>Indigenous and Customary Law</i> | | | | | |
| <i>Industrial Promotion</i> | | | | | |
| <i>Language Policy</i> | | | | | |
| <i>Libraries and Archives</i> | | | | | |
| <i>Literacy Programmes</i> | | | | | |
| <i>Media Services</i> | | | | | |
| <i>Museums and Art Galleries</i> | | | | | |
| <i>Population Development</i> | | | | | |
| <i>Provincial Cultural Matters</i> | | | | | |

| | | | | |
|---|---------------|---|---|---|
| <i>Theatres</i> | 220 | - | - | - |
| <i>Zoo's</i> | | | | |
| Sport and recreation | 3 511 | - | - | - |
| <i>Beaches and Jetties</i> | | | | |
| <i>Casinos, Racing, Gambling, Wagering</i> | | | | |
| <i>Community Parks (including Nurseries)</i> | - | - | - | - |
| <i>Recreational Facilities</i> | 3 511 | - | - | - |
| <i>Sports Grounds and Stadiums</i> | | | | |
| Public safety | 5 123 | - | - | - |
| <i>Civil Defence</i> | - | - | - | - |
| <i>Cleansing</i> | | | | |
| <i>Control of Public Nuisances</i> | | | | |
| <i>Fencing and Fences</i> | | | | |
| <i>Fire Fighting and Protection</i> | 1 005 | - | - | - |
| <i>Licensing and Control of Animals</i> | | | | |
| <i>Police Forces, Traffic and Street Parking Control</i> | 4 118 | - | - | - |
| <i>Pounds</i> | | | | |
| Housing | 13 815 | - | - | - |
| <i>Housing</i> | 13 815 | - | - | - |
| <i>Informal Settlements</i> | | | | |
| Health | - | - | - | - |
| <i>Ambulance</i> | | | | |
| <i>Health Services</i> | | | | |
| <i>Laboratory Services</i> | | | | |
| <i>Food Control</i> | | | | |
| <i>Health Surveillance and Prevention of Communicable</i> | | | | |
| <i>Vector Control</i> | | | | |
| <i>Chemical Safety</i> | | | | |
| Economic and environmental services | 51 052 | - | - | - |
| Planning and development | 1 773 | - | - | - |
| <i>Billboards</i> | | | | |
| <i>Corporate Wide Strategic Planning (IDPs, LEDs)</i> | - | - | - | - |
| <i>Central City Improvement District</i> | | | | |
| <i>Development Facilitation</i> | | | | |
| <i>Economic Development/Planning</i> | | | | |
| <i>Regional Planning and Development</i> | | | | |
| <i>Town Planning, Building Regulations and Enforcement,</i> | 1 773 | - | - | - |
| <i>Project Management Unit</i> | | | | |
| <i>Provincial Planning</i> | | | | |
| <i>Support to Local Municipalities</i> | | | | |
| Road transport | 49 164 | - | - | - |
| <i>Public Transport</i> | | | | |
| <i>Road and Traffic Regulation</i> | | | | |
| <i>Roads</i> | 49 164 | - | - | - |
| <i>Taxi Ranks</i> | | | | |
| Environmental protection | 115 | - | - | - |
| <i>Biodiversity and Landscape</i> | 115 | - | - | - |
| <i>Coastal Protection</i> | | | | |
| <i>Indigenous Forests</i> | | | | |

| | | | | |
|--|------------------|---|---|---|
| Nature Conservation | | | | |
| Pollution Control | | | | |
| Soil Conservation | | | | |
| Trading services | 1 083 491 | - | - | - |
| Energy sources | 575 441 | - | - | - |
| Electricity | 575 441 | - | - | - |
| Street Lighting and Signal Systems | | | | |
| Nonelectric Energy | | | | |
| Water management | 306 472 | - | - | - |
| Water Treatment | 9 000 | - | - | - |
| Water Distribution | 279 516 | - | - | - |
| Water Storage | 17 956 | - | - | - |
| Waste water management | 116 972 | - | - | - |
| Public Toilets | | | | |
| Sewerage | 28 592 | - | - | - |
| Storm Water Management | | | | |
| Waste Water Treatment | 88 380 | - | - | - |
| Waste management | 84 606 | - | - | - |
| Recycling | | | | |
| Solid Waste Disposal (Landfill Sites) | - | - | - | - |
| Solid Waste Removal | 84 606 | - | - | - |
| Street Cleaning | | | | |
| Other | - | - | - | - |
| Abattoirs | | | | |
| Air Transport | | | | |
| Forestry | | | | |
| Licensing and Regulation | | | | |
| Markets | | | | |
| Tourism | - | - | - | - |
| Total Revenue - Functional | 1 496 483 | - | - | - |
| Expenditure - Functional | | | | |
| Municipal governance and administration | 369 217 | - | - | - |
| Executive and council | 116 725 | - | - | - |
| Mayor and Council | 116 725 | - | - | - |
| Municipal Manager, Town Secretary and Chief Executive | | | | |
| Finance and administration | 247 021 | - | - | - |
| Administrative and Corporate Support | 34 479 | - | - | - |
| Asset Management | | | | |
| Finance | 72 882 | - | - | - |
| Fleet Management | 6 592 | - | - | - |
| Human Resources | 20 805 | - | - | - |
| Information Technology | 30 151 | - | - | - |
| Legal Services | 8 286 | - | - | - |
| Marketing, Customer Relations, Publicity and Media Co- | 3 497 | - | - | - |
| Property Services | | | | |
| Risk Management | 1 273 | - | - | - |
| Security Services | 57 451 | - | - | - |
| Supply Chain Management | | | | |
| Valuation Service | 11 604 | - | - | - |

| | | | | |
|---|----------------|---|---|---|
| Internal audit | 5 471 | - | - | - |
| <i>Governance Function</i> | 5 471 | - | - | - |
| Community and public safety | 131 037 | - | - | - |
| Community and social services | 19 911 | - | - | - |
| <i>Aged Care</i> | | | | |
| <i>Agricultural</i> | | | | |
| <i>Animal Care and Diseases</i> | | | | |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | 7 132 | - | - | - |
| <i>Child Care Facilities</i> | | | | |
| <i>Community Halls and Facilities</i> | | | | |
| <i>Consumer Protection</i> | | | | |
| <i>Cultural Matters</i> | | | | |
| <i>Disaster Management</i> | 8 477 | - | - | - |
| <i>Education</i> | | | | |
| <i>Indigenous and Customary Law</i> | | | | |
| <i>Industrial Promotion</i> | | | | |
| <i>Language Policy</i> | | | | |
| <i>Libraries and Archives</i> | | | | |
| <i>Literacy Programmes</i> | | | | |
| <i>Media Services</i> | | | | |
| <i>Museums and Art Galleries</i> | | | | |
| <i>Population Development</i> | | | | |
| <i>Provincial Cultural Matters</i> | | | | |
| <i>Theatres</i> | 4 303 | - | - | - |
| <i>Zoo's</i> | | | | |
| Sport and recreation | 54 314 | - | - | - |
| <i>Beaches and Jetties</i> | | | | |
| <i>Casinos, Racing, Gambling, Wagering</i> | | | | |
| <i>Community Parks (including Nurseries)</i> | 30 044 | - | - | - |
| <i>Recreational Facilities</i> | 24 271 | - | - | - |
| <i>Sports Grounds and Stadiums</i> | | | | |
| Public safety | 46 363 | - | - | - |
| <i>Civil Defence</i> | 4 029 | - | - | - |
| <i>Cleansing</i> | | | | |
| <i>Control of Public Nuisances</i> | | | | |
| <i>Fencing and Fences</i> | | | | |
| <i>Fire Fighting and Protection</i> | 22 340 | - | - | - |
| <i>Licensing and Control of Animals</i> | | | | |
| <i>Police Forces, Traffic and Street Parking Control</i> | 19 994 | - | - | - |
| <i>Pounds</i> | | | | |
| Housing | 10 448 | - | - | - |
| <i>Housing</i> | 10 448 | - | - | - |
| <i>Informal Settlements</i> | | | | |
| Health | - | - | - | - |
| <i>Ambulance</i> | | | | |
| <i>Health Services</i> | | | | |
| <i>Laboratory Services</i> | | | | |
| <i>Food Control</i> | | | | |
| <i>Health Surveillance and Prevention of Communicable</i> | | | | |

| | | | | |
|--|----------------|---|---|---|
| Vector Control | | | | |
| Chemical Safety | | | | |
| Economic and environmental services | 73 339 | - | - | - |
| Planning and development | 13 203 | - | - | - |
| Billboards | | | | |
| Corporate Wide Strategic Planning (IDPs, LEDs) | 6 913 | - | - | - |
| Central City Improvement District | | | | |
| Development Facilitation | | | | |
| Economic Development/Planning | | | | |
| Regional Planning and Development | | | | |
| Town Planning, Building Regulations and Enforcement, and City Engineer Project Management Unit | 6 291 | - | - | - |
| Provincial Planning | | | | |
| Support to Local Municipalities | | | | |
| Road transport | 55 796 | - | - | - |
| Public Transport | | | | |
| Road and Traffic Regulation | | | | |
| Roads | 55 796 | - | - | - |
| Taxi Ranks | | | | |
| Environmental protection | 4 339 | - | - | - |
| Biodiversity and Landscape | 4 339 | - | - | - |
| Coastal Protection | | | | |
| Indigenous Forests | | | | |
| Nature Conservation | | | | |
| Pollution Control | | | | |
| Soil Conservation | | | | |
| Trading services | 809 881 | - | - | - |
| Energy sources | 522 453 | - | - | - |
| Electricity | 522 453 | - | - | - |
| Street Lighting and Signal Systems | | | | |
| Nonelectric Energy | | | | |
| Water management | 125 979 | - | - | - |
| Water Treatment | 44 761 | - | - | - |
| Water Distribution | 76 261 | - | - | - |
| Water Storage | 4 957 | - | - | - |
| Waste water management | 78 647 | - | - | - |
| Public Toilets | 364 | - | - | - |
| Sewerage | 42 124 | - | - | - |
| Storm Water Management | | | | |
| Waste Water Treatment | 36 158 | - | - | - |
| Waste management | 82 802 | - | - | - |
| Recycling | | | | |
| Solid Waste Disposal (Landfill Sites) | 19 652 | - | - | - |
| Solid Waste Removal | 63 150 | - | - | - |
| Street Cleaning | | | | |
| Other | 3 361 | - | - | - |
| Abattoirs | | | | |
| Air Transport | | | | |

| | | | | | |
|--|---|------------------|---|---|---|
| Forestry | | | | | |
| Licensing and Regulation | | | | | |
| Markets | | | | | |
| Tourism | | 3 361 | - | - | - |
| Total Expenditure - Functional | 3 | 1 386 834 | - | - | - |
| Surplus/ (Deficit) for the year | | 109 649 | - | - | - |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Mar

| | | | | | | |
|---|---|-------|-------|--------|--------|--------|
| - | - | - | - | 220 | 229 | 235 |
| - | - | (239) | (239) | 3 272 | 3 669 | 3 761 |
| - | - | - | - | - | - | - |
| - | - | (239) | (239) | 3 272 | 3 669 | 3 761 |
| - | - | 47 | 47 | 5 170 | 5 354 | 5 488 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 1 005 | 1 051 | 1 077 |
| - | - | 47 | 47 | 4 164 | 4 303 | 4 411 |
| - | - | 585 | 585 | 14 399 | 14 436 | 14 797 |
| - | - | 585 | 585 | 14 399 | 14 436 | 14 797 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | (207) | (207) | 50 845 | 55 211 | 57 624 |
| - | - | (207) | (207) | 1 566 | 1 853 | 1 899 |
| - | - | - | - | - | - | - |
| - | - | (207) | (207) | 1 566 | 1 853 | 1 899 |
| - | - | - | - | - | - | - |
| - | - | - | - | 49 164 | 53 238 | 55 601 |
| - | - | - | - | - | - | - |
| - | - | - | - | 49 164 | 53 238 | 55 601 |
| - | - | - | - | - | - | - |
| - | - | - | - | 115 | 121 | 124 |
| - | - | - | - | 115 | 121 | 124 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

| | | | | | | |
|---|---|--------|--------|-----------|-----------|-----------|
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 39 144 | 39 144 | 1 122 635 | 1 122 499 | 1 148 450 |
| - | - | 71 | 71 | 575 512 | 601 274 | 615 097 |
| - | - | 71 | 71 | 575 512 | 601 274 | 615 097 |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 35 000 | 35 000 | 341 472 | 310 743 | 316 552 |
| - | - | 35 000 | 35 000 | 44 000 | - | - |
| - | - | - | - | 279 516 | 291 979 | 300 006 |
| - | - | - | - | 17 956 | 18 764 | 16 546 |
| - | - | 4 073 | 4 073 | 121 046 | 122 142 | 125 791 |
| | | | - | - | | |
| - | - | - | - | 28 592 | 29 785 | 31 125 |
| | | | - | - | | |
| - | - | 4 073 | 4 073 | 92 453 | 92 357 | 94 666 |
| - | - | - | - | 84 606 | 88 340 | 91 011 |
| | | | - | - | | |
| - | - | - | - | - | - | - |
| - | - | - | - | 84 606 | 88 340 | 91 011 |
| | | | - | - | | |
| - | - | - | - | - | - | - |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 41 691 | 41 691 | 1 538 174 | 1 555 197 | 1 597 385 |
| | | | - | - | | |
| - | - | 32 033 | 32 033 | 401 250 | 385 789 | 395 312 |
| - | - | 4 812 | 4 812 | 121 537 | 122 097 | 125 199 |
| - | - | 4 812 | 4 812 | 121 537 | 122 097 | 125 199 |
| | | | - | - | | |
| - | - | 27 186 | 27 186 | 274 207 | 257 976 | 264 253 |
| - | - | 5 235 | 5 235 | 39 714 | 36 031 | 36 848 |
| | | | - | - | | |
| - | - | 9 823 | 9 823 | 82 705 | 76 139 | 78 030 |
| - | - | 496 | 496 | 7 088 | 6 889 | 7 061 |
| - | - | 7 947 | 7 947 | 28 751 | 21 602 | 22 065 |
| - | - | 925 | 925 | 31 077 | 31 508 | 32 296 |
| - | - | - | - | 8 286 | 8 659 | 8 876 |
| - | - | 28 | 28 | 3 525 | 3 654 | 3 746 |
| | | | - | - | | |
| - | - | 26 | 26 | 1 299 | 1 330 | 1 364 |
| - | - | 2 486 | 2 486 | 59 937 | 60 036 | 61 537 |
| | | | - | - | | |
| - | - | 221 | 221 | 11 825 | 12 126 | 12 429 |

| | | | | | | |
|---|---|-------|-------|---------|---------|---------|
| - | - | 35 | 35 | 5 506 | 5 717 | 5 860 |
| - | - | 35 | 35 | 5 506 | 5 717 | 5 860 |
| - | - | 5 424 | 5 424 | 136 461 | 136 933 | 140 357 |
| - | - | 654 | 654 | 20 565 | 20 807 | 21 327 |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 649 | 649 | 7 781 | 7 453 | 7 639 |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | (12) | (12) | 8 465 | 8 858 | 9 080 |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 17 | 17 | 4 319 | 4 496 | 4 609 |
| | | | - | - | | |
| - | - | 1 909 | 1 909 | 56 223 | 56 758 | 58 177 |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 2 089 | 2 089 | 32 133 | 31 396 | 32 180 |
| - | - | (180) | (180) | 24 091 | 25 363 | 25 997 |
| | | | - | - | | |
| - | - | 2 815 | 2 815 | 49 178 | 48 449 | 49 661 |
| - | - | 1 107 | 1 107 | 5 136 | 4 211 | 4 316 |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 141 | 141 | 22 481 | 23 345 | 23 929 |
| | | | - | - | | |
| - | - | 1 568 | 1 568 | 21 562 | 20 894 | 21 416 |
| | | | - | - | | |
| - | - | 46 | 46 | 10 494 | 10 918 | 11 191 |
| - | - | 46 | 46 | 10 494 | 10 918 | 11 191 |
| | | | - | - | | |
| - | - | - | - | - | - | - |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |

| | | | | | | |
|---|---|----------|----------|---------|---------|---------|
| | | | - | - | | |
| | | | - | - | | |
| - | - | 20 029 | 20 029 | 93 368 | 75 076 | 76 953 |
| - | - | 455 | 455 | 13 659 | 13 798 | 14 143 |
| - | - | 122 | 122 | 7 034 | 7 224 | 7 404 |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 333 | 333 | 6 624 | 6 574 | 6 738 |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 19 162 | 19 162 | 74 959 | 56 744 | 58 163 |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 19 162 | 19 162 | 74 959 | 56 744 | 58 163 |
| | | | - | - | | |
| - | - | 412 | 412 | 4 751 | 4 534 | 4 647 |
| - | - | 412 | 412 | 4 751 | 4 534 | 4 647 |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 8 033 | 8 033 | 817 914 | 839 518 | 864 216 |
| - | - | (46 952) | (46 952) | 475 502 | 547 824 | 564 243 |
| - | - | (46 952) | (46 952) | 475 502 | 547 824 | 564 243 |
| | | | - | - | | |
| | | | - | - | | |
| - | - | 37 713 | 37 713 | 163 692 | 122 771 | 126 828 |
| - | - | 46 461 | 46 461 | 91 221 | 37 788 | 38 733 |
| - | - | (10 150) | (10 150) | 66 111 | 79 803 | 82 786 |
| - | - | 1 402 | 1 402 | 6 359 | 5 180 | 5 310 |
| - | - | 7 087 | 7 087 | 85 734 | 82 395 | 84 455 |
| - | - | (258) | (258) | 106 | 381 | 390 |
| - | - | 283 | 283 | 42 407 | 44 229 | 45 335 |
| | | | - | - | | |
| - | - | 7 062 | 7 062 | 43 220 | 37 785 | 38 730 |
| - | - | 10 185 | 10 185 | 92 987 | 86 528 | 88 691 |
| | | | - | - | | |
| - | - | 3 491 | 3 491 | 23 143 | 20 536 | 21 050 |
| - | - | 6 694 | 6 694 | 69 844 | 65 992 | 67 641 |
| | | | - | - | | |
| - | - | (22) | (22) | 3 339 | 3 512 | 3 600 |
| | | | - | - | | |
| | | | - | - | | |

| | | | | | | |
|---|---|-----------------|-----------------|------------------|------------------|------------------|
| | | | - | - | | |
| | | | - | - | | |
| | | | - | - | | |
| - | - | (22) | (22) | 3 339 | 3 512 | 3 600 |
| - | - | 65 497 | 65 497 | 1 452 332 | 1 440 828 | 1 480 437 |
| - | - | (23 806) | (23 806) | 85 843 | 114 369 | 116 948 |

kets and Tourism - and if used must be supported by footnotes. Nothing else may be

FS201 Moqhaka - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24/02/2026

| Vote Description <small>(Insert departmental structure etc)</small> | Ref | Budget Year 2020/26 | | | | | | | | | | Budget Year | Budget Year |
|--|-----|---------------------|----------|--------|------------|----------|-----------------|-----------------|------------------|------------------|------------------|-------------|-------------|
| | | Original | Prior | Accum. | Multi-year | Unfore. | Nat. or Prov. | Other | Total | Adjusted | Adjusted | Adjusted | |
| | | Budget | Adjusted | Funds | capital | Unavail. | Govt | Adjts. | Adjts. | Budget | Budget | Budget | |
| | A | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | H | I | J | |
| | | A1 | B | C | D | E | F | G | | | | | |
| Revenue by Vote | 1 | 215 840 | -- | -- | -- | -- | -- | -- | -- | 215 840 | 224 951 | 235 039 | |
| Vote 01 - Executive & Council | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Vote 02 - Municipal Manager | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Vote 03 - Corporate Services | | 4 725 | -- | -- | -- | -- | (5 007) | (5 007) | (372) | 4 799 | 4 842 | | |
| Vote 04 - Finance | | 114 432 | -- | -- | -- | -- | 7 711 | 7 711 | 122 144 | 119 582 | 122 571 | | |
| Vote 05 - Technical Services | | 1 040 049 | -- | -- | -- | -- | 39 144 | 39 144 | 1 087 193 | 1 087 397 | 1 113 540 | | |
| Vote 06 - Community Services | | 33 973 | -- | -- | -- | -- | (103) | (103) | 33 769 | 33 128 | 101 046 | | |
| Vote 07 - Local Economic Development | | 19 464 | -- | -- | -- | -- | 125 | 125 | 19 589 | 20 339 | 20 848 | | |
| Vote 08 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 09 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 10 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 11 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 12 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 13 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 14 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 15 - Other | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Total Revenue by Vote | 2 | 1 406 483 | -- | -- | -- | -- | 41 691 | 41 691 | 1 538 174 | 1 500 197 | 1 597 305 | | |
| Expenditure by Vote | 1 | | | | | | | | | | | | |
| Vote 01 - Executive & Council | | 108 137 | -- | -- | -- | -- | 4 737 | 4 737 | 112 874 | 113 123 | 116 001 | | |
| Vote 02 - Municipal Manager | | 31 054 | -- | -- | -- | -- | 547 | 547 | 31 551 | 32 299 | 33 209 | | |
| Vote 03 - Corporate Services | | 79 399 | -- | -- | -- | -- | 13 764 | 13 764 | 93 179 | 92 629 | 94 833 | | |
| Vote 04 - Finance | | 79 522 | -- | -- | -- | -- | 9 823 | 9 823 | 89 345 | 83 078 | 85 142 | | |
| Vote 05 - Technical Services | | 794 247 | -- | -- | -- | -- | 18 014 | 18 014 | 812 261 | 801 617 | 849 889 | | |
| Vote 06 - Community Services | | 247 356 | -- | -- | -- | -- | 17 688 | 17 688 | 264 493 | 259 319 | 264 777 | | |
| Vote 07 - Local Economic Development | | 47 334 | -- | -- | -- | -- | 504 | 504 | 48 238 | 49 465 | 50 618 | | |
| Vote 08 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 09 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 10 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 11 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 12 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 13 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 14 - | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Vote 15 - Other | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Total Expenditure by Vote | 2 | 1 398 634 | -- | -- | -- | -- | 63 497 | 63 497 | 1 452 332 | 1 440 828 | 1 480 437 | | |
| Surplus/ (Deficit) for the year | 2 | 109 649 | -- | -- | -- | -- | (22 806) | (22 806) | 85 843 | 159 369 | 116 868 | | |

Notes:
1. Insert 'Vote' as a Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where under-spending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

| | | | | | | | | | | | |
|-------------------|-----------|----|----|----|----|----|--------|--------|-----------|-----------|-----------|
| check revenue | 1 406 483 | -- | -- | -- | -- | -- | 41 691 | 41 691 | 1 538 174 | 1 500 197 | 1 597 305 |
| check expenditure | 24 980 | -- | -- | -- | -- | -- | 14 872 | 14 872 | 39 931 | 26 480 | 27 142 |

FS201 Moqhaka - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - E

| Vote Description <i>[Insert departmental structure etc]</i> R thousands | Ref | Budget Year 2025/2 | | | | |
|---|-----|--------------------|----------------|--------------|--------------------|------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. |
| | | A | 3 A1 | 4 B | 5 C | 6 D |
| Revenue by Vote | 1 | | | | | |
| Vote 01 - Executive & Council | | 215 840 | - | - | - | - |
| 01.1 - Mayors Office | | - | - | - | - | - |
| 01.2 - Speakers Office | | - | - | - | - | - |
| 01.3 - Office Of The Whip | | - | - | - | - | - |
| 01.4 - Other Councilors | | - | - | - | - | - |
| 01.5 - Council General Expenses | | 215 840 | - | - | - | - |
| Vote 02 - Municipal Manager | | - | - | - | - | - |
| 02.1 - Municipal Manager Administration | | - | - | - | - | - |
| 02.2 - Internal Audit | | - | - | - | - | - |
| 02.3 - Regional Co-Ordinator Steynsrus | | - | - | - | - | - |
| 02.4 - Regional Co-Ordinator Viljoenskroon | | - | - | - | - | - |
| 02.5 - Communication & Marketing | | - | - | - | - | - |
| 02.6 - Idp & Pms | | - | - | - | - | - |
| 02.7 - Call Centre (Risk) | | - | - | - | - | - |
| 02.8 - Call Centre | | - | - | - | - | - |
| Vote 03 - Corporate Services | | 4 725 | - | - | - | - |
| 03.1 - Records & Administration | | 1 644 | - | - | - | - |
| 03.2 - Manager Corporate Services | | - | - | - | - | - |
| 03.3 - Human Resources | | 3 081 | - | - | - | - |
| 03.4 - Information Technology | | - | - | - | - | - |
| 03.5 - Occupational Health & Safety | | - | - | - | - | - |
| 03.6 - Legal Services | | - | - | - | - | - |
| Vote 04 - Finance | | 114 432 | - | - | - | - |
| 04.1 - Finance Services Administration | | - | - | - | - | - |
| 04.2 - Scm Stores/Logistics | | 1 807 | - | - | - | - |
| 04.3 - Asset Management | | - | - | - | - | - |
| 04.4 - Valuations & Assessment Rates | | 103 284 | - | - | - | - |
| 04.5 - Revenue | | 4 466 | - | - | - | - |
| 04.6 - Budget & Expenditure | | 4 875 | - | - | - | - |
| Vote 05 - Technical Services | | 1 048 049 | - | - | - | - |
| 05.1 - Civil Services Administration | | - | - | - | - | - |
| 05.2 - Fleet Management | | - | - | - | - | - |
| 05.3 - Roads & Streets | | 49 164 | - | - | - | - |
| 05.4 - Electricity Services Administration | | - | - | - | - | - |
| 05.5 - Electricity Distribution | | 568 242 | - | - | - | - |
| 05.6 - Electricity Metering Section | | 7 199 | - | - | - | - |
| 05.7 - Water Services Administration | | 279 516 | - | - | - | - |
| 05.8 - Pumps & Purification | | 9 000 | - | - | - | - |
| 05.9 - Reticulation | | - | - | - | - | - |
| 05.10 - Storage Dams | | 17 956 | - | - | - | - |
| 05.11 - Sewerage & Purification | | 88 380 | - | - | - | - |

| | | | | | | |
|---|----------|------------------|---|---|---|---|
| 05.12 - Sewerage Network | | 28 592 | - | - | - | - |
| Vote 06 - Community Services | | 93 973 | - | - | - | - |
| 06.1 - Community Services Administration | | - | - | - | - | - |
| 06.2 - Emergency & Disaster Management | | - | - | - | - | - |
| 06.3 - Security | | - | - | - | - | - |
| 06.4 - Traffic | | 4 118 | - | - | - | - |
| 06.5 - Fire Fighting | | 1 005 | - | - | - | - |
| 06.6 - Parks Administration | | - | - | - | - | - |
| 06.7 - Public Gardens | | - | - | - | - | - |
| 06.8 - Biodiversity & Landscaping | | 115 | - | - | - | - |
| 06.9 - Cemeteries | | 3 510 | - | - | - | - |
| 06.10 - Civic Centre | | 220 | - | - | - | - |
| 06.11 - Recreation | | 399 | - | - | - | - |
| 06.12 - Public Toilets | | - | - | - | - | - |
| 06.13 - Refuse Removal | | 84 606 | - | - | - | - |
| 06.14 - Landfill Site | | - | - | - | - | - |
| 06.15 - Street Cleaning Services | | - | - | - | - | - |
| Vote 07 - Local Economic Development | | 19 464 | - | - | - | - |
| 07.1 - Administration | | - | - | - | - | - |
| 07.2 - Local Economic Development | | - | - | - | - | - |
| 07.3 - Kroonpark Resort | | 3 112 | - | - | - | - |
| 07.4 - Housing | | 13 815 | - | - | - | - |
| 07.5 - Planning | | 1 773 | - | - | - | - |
| 07.6 - Building Survey | | 763 | - | - | - | - |
| 07.7 - Tourism | | - | - | - | - | - |
| Vote 08 - . | | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 496 483 | - | - | - | - |
| Expenditure by Vote | 1 | | | | | |
| Vote 01 - Executive & Council | | 108 137 | - | - | - | - |
| 01.1 - Mayors Office | | 18 994 | - | - | - | - |
| 01.2 - Speakers Office | | 15 153 | - | - | - | - |
| 01.3 - Office Of The Whip | | 6 377 | - | - | - | - |
| 01.4 - Other Councilors | | 26 534 | - | - | - | - |
| 01.5 - Council General Expenses | | 41 080 | - | - | - | - |
| Vote 02 - Municipal Manager | | 31 004 | - | - | - | - |
| 02.1 - Municipal Manager Administration | | 5 139 | - | - | - | - |
| 02.2 - Internal Audit | | 5 471 | - | - | - | - |
| 02.3 - Regional Co-Ordinator Steynsrus | | 3 066 | - | - | - | - |
| 02.4 - Regional Co-Ordinator Viljoenskroon | | 4 031 | - | - | - | - |
| 02.5 - Communication & Marketing | | 3 497 | - | - | - | - |
| 02.6 - Idp & Pms | | 4 057 | - | - | - | - |
| 02.7 - Call Centre (Risk) | | 1 273 | - | - | - | - |

| | | | | | |
|---|----------------|----------|----------|----------|----------|
| 02.8 - Call Centre | 4 471 | - | - | - | - |
| Vote 03 - Corporate Services | 79 395 | - | - | - | - |
| 03.1 - Records & Administration | 15 038 | - | - | - | - |
| 03.2 - Manager Corporate Services | 5 114 | - | - | - | - |
| 03.3 - Human Resources | 16 272 | - | - | - | - |
| 03.4 - Information Technology | 30 151 | - | - | - | - |
| 03.5 - Occupational Health & Safety | 4 533 | - | - | - | - |
| 03.6 - Legal Services | 8 286 | - | - | - | - |
| Vote 04 - Finance | 79 522 | - | - | - | - |
| 04.1 - Finance Services Administration | 16 562 | - | - | - | - |
| 04.2 - Scm Stores/Logistics | 6 376 | - | - | - | - |
| 04.3 - Asset Management | 4 641 | - | - | - | - |
| 04.4 - Valuations & Assessment Rates | 6 640 | - | - | - | - |
| 04.5 - Revenue | 32 658 | - | - | - | - |
| 04.6 - Budget & Expenditure | 12 646 | - | - | - | - |
| Vote 05 - Technical Services | 794 247 | - | - | - | - |
| 05.1 - Civil Services Administration | 4 029 | - | - | - | - |
| 05.2 - Fleet Management | 6 592 | - | - | - | - |
| 05.3 - Roads & Streets | 55 796 | - | - | - | - |
| 05.4 - Electricity Services Administration | 7 171 | - | - | - | - |
| 05.5 - Electricity Distribution | 483 963 | - | - | - | - |
| 05.6 - Electricity Metering Section | 32 176 | - | - | - | - |
| 05.7 - Water Services Administration | 54 310 | - | - | - | - |
| 05.8 - Pumps & Purification | 44 761 | - | - | - | - |
| 05.9 - Reticulation | 22 209 | - | - | - | - |
| 05.10 - Storage Dams | 4 957 | - | - | - | - |
| 05.11 - Sewerage & Purification | 36 158 | - | - | - | - |
| 05.12 - Sewerage Network | 42 124 | - | - | - | - |
| Vote 06 - Community Services | 247 195 | - | - | - | - |
| 06.1 - Community Services Administration | 3 449 | - | - | - | - |
| 06.2 - Emergency & Disaster Management | 8 477 | - | - | - | - |
| 06.3 - Security | 57 451 | - | - | - | - |
| 06.4 - Traffic | 19 994 | - | - | - | - |
| 06.5 - Fire Fighting | 22 340 | - | - | - | - |
| 06.6 - Parks Administration | 9 630 | - | - | - | - |
| 06.7 - Public Gardens | 20 414 | - | - | - | - |
| 06.8 - Biodiversity & Landscaping | 4 339 | - | - | - | - |
| 06.9 - Cemeteries | 7 132 | - | - | - | - |
| 06.10 - Civic Centre | 4 303 | - | - | - | - |
| 06.11 - Recreation | 6 756 | - | - | - | - |
| 06.12 - Public Toilets | 106 | - | - | - | - |
| 06.13 - Refuse Removal | 63 152 | - | - | - | - |
| 06.14 - Landfill Site | 12 531 | - | - | - | - |
| 06.15 - Street Cleaning Services | 7 121 | - | - | - | - |
| Vote 07 - Local Economic Development | 47 334 | - | - | - | - |
| 07.1 - Administration | 2 760 | - | - | - | - |
| 07.2 - Local Economic Development | 2 855 | - | - | - | - |
| 07.3 - Kroonpark Resort | 17 054 | - | - | - | - |
| 07.4 - Housing | 10 448 | - | - | - | - |

| | | | | | | |
|--|---|------------------|---|---|---|---|
| 07.5 - Planning | | 6 291 | - | - | - | - |
| 07.6 - Building Survey | | 4 566 | - | - | - | - |
| 07.7 - Tourism | | 3 361 | - | - | - | - |
| Vote 08 - . | | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1 386 834 | - | - | - | - |
| Surplus/ (Deficit) for the year | 2 | 109 649 | - | - | - | - |

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

3 - 24/02/2026

| 6 | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---------------------------------|--------------------------|--------------------------|----------------------------|---------------------------|---------------------------|
| Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| - | - | - | 215 840 | 224 951 | 235 039 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 215 840 | 224 951 | 235 039 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | (5 097) | (5 097) | (372) | 4 799 | 4 842 |
| - | (5 410) | (5 410) | (3 766) | 1 718 | 1 761 |
| - | - | - | - | - | - |
| - | 313 | 313 | 3 395 | 3 081 | 3 081 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 7 711 | 7 711 | 122 144 | 119 582 | 122 571 |
| - | - | - | - | - | - |
| - | - | - | 1 807 | 1 888 | 1 936 |
| - | - | - | - | - | - |
| - | 5 295 | 5 295 | 108 579 | 107 932 | 110 630 |
| - | 2 416 | 2 416 | 6 882 | 4 667 | 4 784 |
| - | - | - | 4 875 | 5 094 | 5 222 |
| - | 39 144 | 39 144 | 1 087 193 | 1 087 397 | 1 113 040 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 49 164 | 53 238 | 55 601 |
| - | - | - | - | - | - |
| - | - | - | 568 242 | 593 750 | 607 385 |
| - | 71 | 71 | 7 270 | 7 523 | 7 712 |
| - | - | - | 279 516 | 291 979 | 300 006 |
| - | 35 000 | 35 000 | 44 000 | - | - |
| - | - | - | - | - | - |
| - | - | - | 17 956 | 18 764 | 16 546 |
| - | 4 073 | 4 073 | 92 453 | 92 357 | 94 666 |

| | | | | | |
|---|---------|---------|-----------|-----------|-----------|
| - | - | - | 28 592 | 29 785 | 31 125 |
| - | (193) | (193) | 93 780 | 98 129 | 101 045 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 47 | 47 | 4 164 | 4 303 | 4 411 |
| - | - | - | 1 005 | 1 051 | 1 077 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 115 | 121 | 124 |
| - | - | - | 3 510 | 3 668 | 3 760 |
| - | - | - | 220 | 229 | 235 |
| - | (239) | (239) | 160 | 417 | 427 |
| - | - | - | - | - | - |
| - | - | - | 84 606 | 88 340 | 91 011 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 125 | 125 | 19 589 | 20 339 | 20 848 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 3 112 | 3 252 | 3 334 |
| - | 585 | 585 | 14 399 | 14 436 | 14 797 |
| - | (207) | (207) | 1 566 | 1 853 | 1 899 |
| - | (252) | (252) | 512 | 798 | 818 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 41 691 | 41 691 | 1 538 174 | 1 555 197 | 1 597 385 |
| - | 4 737 | 4 737 | 112 874 | 113 123 | 116 001 |
| - | 170 | 170 | 19 164 | 19 848 | 20 344 |
| - | (216) | (216) | 14 937 | 15 835 | 16 231 |
| - | (98) | (98) | 6 279 | 6 664 | 6 830 |
| - | (1 087) | (1 087) | 25 447 | 27 728 | 28 421 |
| - | 5 968 | 5 968 | 47 048 | 43 048 | 44 174 |
| - | 547 | 547 | 31 551 | 32 399 | 33 209 |
| - | 83 | 83 | 5 222 | 5 370 | 5 504 |
| - | 35 | 35 | 5 506 | 5 717 | 5 860 |
| - | 110 | 110 | 3 175 | 3 204 | 3 284 |
| - | 106 | 106 | 4 137 | 4 212 | 4 318 |
| - | 28 | 28 | 3 525 | 3 654 | 3 746 |
| - | 78 | 78 | 4 135 | 4 240 | 4 346 |
| - | 26 | 26 | 1 299 | 1 330 | 1 364 |

| | | | | | |
|---|---------------|----------|---------|----------------|----------------|
| - | 81 | 81 | 4 552 | 4 672 | 4 788 |
| - | 13 784 | 13 784 | 93 179 | 82 829 | 84 823 |
| - | 3 329 | 3 329 | 18 368 | 15 715 | 16 108 |
| - | 1 583 | 1 583 | 6 697 | 5 344 | 5 478 |
| - | 7 788 | 7 788 | 24 059 | 16 865 | 17 210 |
| - | 925 | 925 | 31 077 | 31 508 | 32 296 |
| - | 159 | 159 | 4 692 | 4 737 | 4 855 |
| - | - | - | 8 286 | 8 659 | 8 876 |
| - | 9 823 | 9 823 | 89 345 | 83 078 | 85 142 |
| - | 1 391 | 1 391 | 17 953 | 17 285 | 17 705 |
| - | 7 199 | 7 199 | 13 575 | 6 663 | 6 829 |
| - | 77 | 77 | 4 717 | 4 849 | 4 971 |
| - | - | - | 6 640 | 6 938 | 7 112 |
| - | 622 | 622 | 33 280 | 34 127 | 34 981 |
| - | 535 | 535 | 13 181 | 13 215 | 13 545 |
| - | 18 014 | 18 014 | 812 261 | 821 617 | 845 868 |
| - | 1 107 | 1 107 | 5 136 | 4 211 | 4 316 |
| - | 496 | 496 | 7 088 | 6 889 | 7 061 |
| - | 19 162 | 19 162 | 74 959 | 56 744 | 58 163 |
| - | 11 | 11 | 7 182 | 7 494 | 7 681 |
| - | (76 795) | (76 795) | 407 168 | 507 601 | 523 015 |
| - | 28 976 | 28 976 | 61 151 | 33 624 | 34 464 |
| - | (14 490) | (14 490) | 39 820 | 56 864 | 59 273 |
| - | 46 461 | 46 461 | 91 221 | 37 788 | 38 733 |
| - | 4 340 | 4 340 | 26 549 | 23 209 | 23 789 |
| - | 1 402 | 1 402 | 6 359 | 5 180 | 5 310 |
| - | 7 062 | 7 062 | 43 220 | 37 785 | 38 730 |
| - | 283 | 283 | 42 407 | 44 229 | 45 335 |
| - | 17 688 | 17 688 | 264 883 | 258 319 | 264 777 |
| - | (8) | (8) | 3 441 | 3 604 | 3 694 |
| - | (12) | (12) | 8 465 | 8 858 | 9 080 |
| - | 2 486 | 2 486 | 59 937 | 60 036 | 61 537 |
| - | 1 568 | 1 568 | 21 562 | 20 894 | 21 416 |
| - | 141 | 141 | 22 481 | 23 345 | 23 929 |
| - | 1 717 | 1 717 | 11 346 | 10 063 | 10 315 |
| - | 373 | 373 | 20 786 | 21 332 | 21 866 |
| - | 412 | 412 | 4 751 | 4 534 | 4 647 |
| - | 649 | 649 | 7 781 | 7 453 | 7 639 |
| - | 17 | 17 | 4 319 | 4 496 | 4 609 |
| - | 165 | 165 | 6 921 | 7 061 | 7 237 |
| - | - | - | 106 | 111 | 114 |
| - | 6 691 | 6 691 | 69 844 | 65 994 | 67 644 |
| - | 638 | 638 | 13 170 | 13 095 | 13 423 |
| - | 2 853 | 2 853 | 9 974 | 7 441 | 7 627 |
| - | 904 | 904 | 48 238 | 49 465 | 50 618 |
| - | 26 | 26 | 2 785 | 2 884 | 2 873 |
| - | 44 | 44 | 2 899 | 2 984 | 3 059 |
| - | (142) | (142) | 16 912 | 17 821 | 18 266 |
| - | 46 | 46 | 10 494 | 10 918 | 11 191 |

| | | | | | |
|---|-----------------|----------|-----------|------------------|------------------|
| - | 333 | 333 | 6 624 | 6 574 | 6 738 |
| - | 619 | 619 | 5 185 | 4 771 | 4 891 |
| - | (22) | (22) | 3 339 | 3 512 | 3 600 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 65 497 | 65 497 | 1 452 332 | 1 440 828 | 1 480 437 |
| - | (23 806) | (23 806) | 85 843 | 114 369 | 116 948 |

FS201 Moqhaka - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------|------------------------|------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | 1 | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | |
| Service charges - Electricity | 2 | 548 139 | - | - | - | - | - | - | - | 548 139 | 572 806 | 587 126 |
| Service charges - Water | 2 | 204 038 | - | - | - | - | - | - | - | 204 038 | 213 219 | 218 550 |
| Service charges - Waste Water Management | 2 | 73 321 | - | - | - | - | - | 1 895 | 1 895 | 75 216 | 76 620 | 78 536 |
| Service charges - Waste Management | 2 | 50 701 | - | - | - | - | - | - | - | 50 701 | 52 983 | 54 307 |
| Sale of Goods and Rendering of Services | | 8 764 | - | - | - | - | - | (89) | (89) | 8 675 | 9 158 | 9 387 |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 78 687 | - | - | - | - | - | 4 442 | 4 442 | 83 128 | 82 228 | 84 283 |
| Interest earned from Current and Non Current Assets | | 63 | - | - | - | - | - | - | - | 63 | 66 | 68 |
| Dividends | | 4 744 | - | - | - | - | - | - | - | 4 744 | 4 958 | 5 082 |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 9 256 | - | - | - | - | - | 627 | 627 | 9 883 | 9 673 | 9 914 |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 14 960 | - | - | - | - | - | (5 607) | (5 607) | 9 353 | 15 633 | 16 024 |
| Non-Exchange Revenue | | | | | | | | | | | | |
| Property rates | 2 | 94 806 | - | - | - | - | - | 3 909 | 3 909 | 98 716 | 99 073 | 101 550 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 5 784 | - | - | - | - | - | (181) | (181) | 5 603 | 6 044 | 6 195 |
| Licences or permits | | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | | 328 582 | - | - | - | - | - | 35 313 | 35 313 | 363 896 | 332 879 | 346 163 |
| Interest | | 8 373 | - | - | - | - | - | 1 382 | 1 382 | 9 755 | 8 750 | 8 969 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | (267) | - | - | - | - | - | - | - | (267) | (279) | (286) |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 1 429 951 | | | | | | 41 691 | 41 691 | 1 471 642 | 1 483 809 | 1 525 867 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 449 410 | - | - | - | - | - | 75 473 | 75 473 | 524 882 | 468 152 | 479 760 |
| Remuneration of councillors | | 29 484 | - | - | - | - | - | (1 104) | (1 104) | 28 381 | 30 811 | 31 582 |
| Bulk purchases - electricity | | 428 185 | - | - | - | - | - | (102 836) | (102 836) | 325 349 | 449 314 | 463 270 |
| Inventory consumed | | 1 614 | - | - | - | - | - | - | - | 1 614 | 1 687 | 1 729 |
| Debt impairment | | 61 096 | - | - | - | - | - | (22 600) | (22 600) | 38 496 | 63 955 | 66 541 |
| Depreciation and amortisation | | 10 305 | - | - | - | - | - | - | - | 10 305 | 10 768 | 11 038 |
| Interest | | 8 790 | - | - | - | - | - | - | - | 8 790 | 9 186 | 9 416 |
| Contracted services | | 197 383 | - | - | - | - | - | 73 786 | 73 786 | 271 169 | 196 840 | 201 734 |
| Transfers and subsidies | | 1 095 | - | - | - | - | - | - | - | 1 095 | 1 144 | 1 173 |
| Irrecoverable debts written off | | 3 966 | - | - | - | - | - | 6 036 | 6 036 | 10 002 | 4 145 | 4 248 |
| Operational costs | | 170 482 | - | - | - | - | - | 22 165 | 22 165 | 192 648 | 178 280 | 182 737 |
| Losses on disposal of Assets | | 63 | - | - | - | - | - | - | - | 63 | 66 | 68 |
| Other Losses | | - | - | - | - | - | - | 6 | 6 | 6 | - | - |
| Total Expenditure | | 1 361 875 | | | | | | 50 925 | 50 925 | 1 412 800 | 1 414 349 | 1 453 296 |
| Surplus/(Deficit) | | 68 077 | | | | | | (9 235) | (9 235) | 58 842 | 69 461 | 72 572 |
| Transfers and subsidies - capital (monetary allocations) | | 66 532 | - | - | - | - | - | - | - | 66 532 | 71 388 | 71 518 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) before taxation | | 134 609 | | | | | | (9 235) | (9 235) | 125 374 | 140 848 | 144 090 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 134 609 | | | | | | (9 235) | (9 235) | 125 374 | 140 848 | 144 090 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 134 609 | | | | | | (9 235) | (9 235) | 125 374 | 140 848 | 144 090 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 1 | 134 609 | | | | | | (9 235) | (9 235) | 125 374 | 140 848 | 144 090 |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G
- 11 Operational revenue is a summary of imaterial item that are on the chart not on the face of the A4 due to imateriality.

FS201 Moqhaka - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year | Budget Year |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Municipal Manager | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Finance | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 06 - Community Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Local Economic Development | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Municipal Manager | | 150 | - | - | - | - | - | 15 | 15 | 165 | 219 | 225 |
| Vote 03 - Corporate Services | | 2 500 | - | - | - | - | - | 160 | 160 | 2 660 | 3 898 | 3 995 |
| Vote 04 - Finance | | 81 | - | - | - | - | - | 166 | 166 | 247 | 1 443 | 1 479 |
| Vote 05 - Technical Services | | 65 207 | - | - | - | - | - | (19 023) | (19 023) | 46 184 | 85 182 | 85 384 |
| Vote 06 - Community Services | | 25 983 | - | - | - | - | - | (75) | (75) | 25 908 | 20 069 | 22 700 |
| Vote 07 - Local Economic Development | | 1 100 | - | - | - | - | - | 1 124 | 1 124 | 2 224 | 2 189 | 1 673 |
| Vote 08 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 95 021 | - | - | - | - | - | (17 633) | (17 633) | 77 388 | 113 000 | 115 457 |
| Total Capital Expenditure - Vote | | 95 021 | - | - | - | - | - | (17 633) | (17 633) | 77 388 | 113 000 | 115 457 |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 2 981 | - | - | - | - | - | 579 | 579 | 3 560 | 7 619 | 7 809 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 2 981 | - | - | - | - | - | 579 | 579 | 3 560 | 7 619 | 7 809 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 29 350 | - | - | - | - | - | (273) | (273) | 29 077 | 17 446 | 17 311 |
| Community and social services | | 550 | - | - | - | - | - | (50) | (50) | 500 | 7 911 | 8 108 |
| Sport and recreation | | 5 853 | - | - | - | - | - | (64) | (64) | 5 789 | 1 881 | 1 357 |
| Public safety | | 22 947 | - | - | - | - | - | (409) | (409) | 22 537 | 7 446 | 7 632 |
| Housing | | - | - | - | - | - | - | 250 | 250 | 250 | 209 | 214 |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 42 144 | - | - | - | - | - | (34 365) | (34 365) | 7 779 | 58 296 | 60 719 |
| Planning and development | | - | - | - | - | - | - | 516 | 516 | 516 | 705 | 723 |
| Road transport | | 42 064 | - | - | - | - | - | (34 881) | (34 881) | 7 183 | 57 507 | 59 910 |
| Environmental protection | | 80 | - | - | - | - | - | - | - | 80 | 84 | 86 |
| Trading services | | 20 546 | - | - | - | - | - | 16 386 | 16 386 | 36 932 | 29 513 | 29 489 |
| Energy sources | | 250 | - | - | - | - | - | - | - | 250 | 4 177 | 4 281 |
| Water management | | 18 524 | - | - | - | - | - | 2 093 | 2 093 | 20 617 | 22 380 | 20 047 |
| Waste water management | | 1 773 | - | - | - | - | - | 14 174 | 14 174 | 15 947 | 157 | 161 |
| Waste management | | - | - | - | - | - | - | 119 | 119 | 119 | 2 800 | 5 000 |
| Other | | - | - | - | - | - | - | 40 | 40 | 40 | 125 | 129 |
| Total Capital Expenditure - Functional | 3 | 95 021 | - | - | - | - | - | (17 633) | (17 633) | 77 388 | 113 000 | 115 457 |
| Funded by: | | | | | | | | | | | | |
| National Government | | 66 532 | - | - | - | - | - | (20 679) | (20 679) | 45 853 | 71 388 | 71 518 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 66 532 | - | - | - | - | - | (20 679) | (20 679) | 45 853 | 71 388 | 71 518 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 28 489 | - | - | - | - | - | 3 046 | 3 046 | 31 535 | 41 612 | 43 939 |
| Total Capital Funding | | 95 021 | - | - | - | - | - | (17 633) | (17 633) | 77 388 | 113 000 | 115 457 |

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

FS201 Moqhaka - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 24/02/2026

| Vote Description <i>[Insert departmental structure etc]</i> R thousands | Ref | Budget Year 2025/2 | | | | |
|---|-----|--------------------|----------------|--------------|--------------------|------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. |
| | | A | 3 A1 | 4 B | 5 C | 6 D |
| Capital expenditure - Municipal Vote | 2 | | | | | |
| Multi-year expenditure appropriation | | | | | | |
| Vote 01 - Executive & Council | | - | - | - | - | - |
| Vote 02 - Municipal Manager | | - | - | - | - | - |
| Vote 03 - Corporate Services | | - | - | - | - | - |
| Vote 04 - Finance | | - | - | - | - | - |
| Vote 05 - Technical Services | | - | - | - | - | - |
| Vote 06 - Community Services | | - | - | - | - | - |
| Vote 07 - Local Economic Development | | - | - | - | - | - |
| Vote 08 - . | | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - |
| Capital multi-year expenditure sub-total | - | - | - | - | - | |
| Capital expenditure - Municipal Vote | 2 | | | | | |
| Single-year expenditure appropriation | | | | | | |
| Vote 01 - Executive & Council | | - | - | - | - | - |
| 01.1 - Mayors Office | | - | - | - | - | - |
| 01.2 - Speakers Office | | - | - | - | - | - |
| 01.3 - Office Of The Whip | | - | - | - | - | - |
| Vote 02 - Municipal Manager | | 150 | - | - | - | - |
| 02.1 - Municipal Manager Administration | | - | - | - | - | - |
| 02.2 - Internal Audit | | - | - | - | - | - |
| 02.3 - Regional Co-Ordinator Steynsrus | | - | - | - | - | - |
| 02.4 - Regional Co-Ordinator Viljoenskroon | | - | - | - | - | - |
| 02.5 - Communication & Marketing | | 150 | - | - | - | - |
| 02.7 - Call Centre (Risk) | | - | - | - | - | - |
| Vote 03 - Corporate Services | | 2 500 | - | - | - | - |
| 03.1 - Records & Administration | | - | - | - | - | - |
| 03.2 - Manager Corporate Services | | - | - | - | - | - |
| 03.3 - Human Resources | | - | - | - | - | - |
| 03.4 - Information Technology | | 2 500 | - | - | - | - |
| 03.5 - Occupational Health & Safety | | - | - | - | - | - |
| 03.6 - Legal Services | | - | - | - | - | - |
| Vote 04 - Finance | | 81 | - | - | - | - |
| 04.1 - Finance Services Administration | | - | - | - | - | - |
| 04.2 - Scm Stores/Logistics | | 81 | - | - | - | - |
| 04.3 - Asset Management | | - | - | - | - | - |

| | | | | | |
|--|---------------|---|---|---|---|
| 04.4 - Valuations & Assessment Rates | - | - | - | - | - |
| 04.5 - Revenue | - | - | - | - | - |
| 04.6 - Budget & Expenditure | - | - | - | - | - |
| Vote 05 - Technical Services | 65 207 | - | - | - | - |
| 05.1 - Civil Services Administration | 2 447 | - | - | - | - |
| 05.2 - Fleet Management | 150 | - | - | - | - |
| 05.3 - Roads & Streets | 42 064 | - | - | - | - |
| 05.5 - Electricity Distribution | 250 | - | - | - | - |
| 05.8 - Pumps & Purification | 18 524 | - | - | - | - |
| 05.11 - Sewerage & Purification | 150 | - | - | - | - |
| 05.12 - Sewerage Network | 1 623 | - | - | - | - |
| Vote 06 - Community Services | 25 983 | - | - | - | - |
| 06.1 - Community Services Administration | - | - | - | - | - |
| 06.2 - Emergency & Disaster Management | 500 | - | - | - | - |
| 06.3 - Security | - | - | - | - | - |
| 06.4 - Traffic | 300 | - | - | - | - |
| 06.5 - Fire Fighting | 20 200 | - | - | - | - |
| 06.6 - Parks Administration | 400 | - | - | - | - |
| 06.7 - Public Gardens | 678 | - | - | - | - |
| 06.8 - Biodiversity & Landscaping | 80 | - | - | - | - |
| 06.9 - Cemeteries | - | - | - | - | - |
| 06.10 - Civic Centre | 50 | - | - | - | - |
| 06.11 - Recreation | 3 775 | - | - | - | - |
| 06.13 - Refuse Removal | - | - | - | - | - |
| 06.14 - Landfill Site | - | - | - | - | - |
| Vote 07 - Local Economic Development | 1 100 | - | - | - | - |
| 07.1 - Administration | - | - | - | - | - |
| 07.2 - Local Economic Development | - | - | - | - | - |
| 07.3 - Kroonpark Resort | 1 000 | - | - | - | - |
| 07.4 - Housing | - | - | - | - | - |
| 07.5 - Planning | - | - | - | - | - |
| 07.6 - Building Survey | 100 | - | - | - | - |
| 07.7 - Tourism | - | - | - | - | - |
| Vote 08 - . | - | - | - | - | - |
| Vote 09 - . | - | - | - | - | - |
| Vote 10 - . | - | - | - | - | - |
| Vote 11 - | - | - | - | - | - |
| Vote 12 - | - | - | - | - | - |
| Vote 13 - | - | - | - | - | - |
| Vote 14 - | - | - | - | - | - |
| Vote 15 - Other | - | - | - | - | - |
| Capital single-year expenditure sub-total | 95 021 | - | - | - | - |
| Total Capital Expenditure | 95 021 | - | - | - | - |

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

FS201 Moqhaka - Table B6 Adjustments Budget Financial Position - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year | Budget Year |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|------------------|------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | +1 2026/27 | +2 2027/28 |
| R thousands | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash and cash equivalents | | 2 905 | - | - | - | - | - | - | - | 2 905 | 3 036 | 3 112 |
| Trade and other receivables from exchange transactions | 1 | 247 218 | - | - | - | - | - | - | - | 247 218 | 258 343 | 264 801 |
| Receivables from non-exchange transactions | 1 | 43 806 | - | - | - | - | - | - | - | 43 806 | 45 777 | 46 922 |
| Current portion of non-current receivables | 2 | | | | | | | | | | | |
| Inventory | | 105 427 | - | - | - | - | - | - | - | 105 427 | 110 171 | 112 925 |
| VAT | | 35 960 | - | - | - | - | - | - | - | 35 960 | 37 579 | 38 518 |
| Other current assets | | 32 588 | - | - | - | - | - | - | - | 32 588 | 34 055 | 34 906 |
| Total current assets | | 467 905 | - | - | - | - | - | - | - | 467 905 | 488 960 | 501 184 |
| Non current assets | | | | | | | | | | | | |
| Investments | | 289 | - | - | - | - | - | - | - | 289 | 302 | 310 |
| Investment property | | 204 203 | - | - | - | - | - | - | - | 204 203 | 213 392 | 218 727 |
| Property, plant and equipment | 3 | 2 895 342 | - | - | - | - | - | (17 633) | (17 633) | 2 877 709 | 3 038 290 | 3 113 879 |
| Biological assets | | | | | | | | | | | | |
| Living and non-living resources | | | | | | | | | | | | |
| Heritage assets | | 2 743 | - | - | - | - | - | - | - | 2 743 | 2 866 | 2 938 |
| Intangible assets | | 4 525 | - | - | - | - | - | - | - | 4 525 | 5 773 | 5 918 |
| Trade and other receivables from exchange transactions | | | | | | | | | | | | |
| Non-current receivables from non-exchange transactions | | | | | | | | | | | | |
| Other non-current assets | | | | | | | | | | | | |
| Total non current assets | | 3 107 101 | - | - | - | - | - | (17 633) | (17 633) | 3 089 468 | 3 260 624 | 3 341 771 |
| TOTAL ASSETS | | 3 575 006 | - | - | - | - | - | (17 633) | (17 633) | 3 557 373 | 3 749 584 | 3 842 955 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | | | | | | | | | | | |
| Financial liabilities | | (2 121) | - | - | - | - | - | - | - | (2 121) | (2 217) | (2 272) |
| Consumer deposits | | 14 338 | - | - | - | - | - | - | - | 14 338 | 14 983 | 15 358 |
| Trade and other payables from exchange transactions | | 507 185 | - | - | - | - | - | - | - | 507 185 | 530 008 | 543 259 |
| Trade and other payables from non-exchange transactions | | | | | | | | | | | | |
| Provisions | | 71 434 | - | - | - | - | - | - | - | 71 434 | 74 649 | 76 515 |
| VAT | | (51 892) | - | - | - | - | - | - | - | (51 892) | (54 227) | (55 583) |
| Other current liabilities | | | | | | | | | | | | |
| Total current liabilities | | 538 944 | - | - | - | - | - | - | - | 538 944 | 563 196 | 577 276 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | 29 047 | - | - | - | - | - | - | - | 29 047 | 30 354 | 31 113 |
| Provisions | 1 | 44 419 | - | - | - | - | - | - | - | 44 419 | 46 418 | 47 578 |
| Long term portion of trade payables | | | | | | | | | | | | |
| Other non-current liabilities | | | | | | | | | | | | |
| Total non current liabilities | | 73 466 | - | - | - | - | - | - | - | 73 466 | 76 772 | 78 691 |
| TOTAL LIABILITIES | | 612 409 | - | - | - | - | - | - | - | 612 409 | 639 968 | 655 967 |
| NET ASSETS | 2 | 2 962 597 | - | - | - | - | - | (17 633) | (17 633) | 2 944 964 | 3 109 616 | 3 186 988 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 2 986 205 | - | - | - | - | - | 27 766 481 | 27 766 481 | 30 752 686 | 3 134 685 | 3 212 684 |
| Funds and Reserves | | 1 351 | - | - | - | - | - | - | - | 1 351 | 1 411 | 1 447 |
| Other | | | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | | 2 987 556 | - | - | - | - | - | 27 766 481 | 27 766 481 | 30 754 037 | 3 136 096 | 3 214 130 |

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjus. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS201 Moqhaka - Table B7 Adjustments Budget Cash Flows - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------|------------------------|------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | A1 | B | C | D | E | F | G | H | | |
| R thousands | | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | 120 179 | - | - | - | - | - | - | - | 120 179 | 125 587 | 128 727 |
| Service charges | | 864 329 | - | - | - | - | - | - | - | 864 329 | 903 224 | 925 804 |
| Other revenue | | (134 111) | - | - | - | - | - | - | - | (134 111) | (129 698) | (139 545) |
| Transfers and Subsidies - Operational | 1 | 334 714 | - | - | - | - | - | - | - | 334 714 | 339 328 | 354 416 |
| Transfers and Subsidies - Capital | 1 | (68 228) | - | - | - | - | - | - | - | (68 228) | (71 299) | (73 081) |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | | 4 744 | - | - | - | - | - | - | - | 4 744 | 4 958 | 5 082 |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (1 637 348) | - | - | - | - | - | - | - | (1 637 348) | (1 677 585) | (1 722 616) |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | 1 | - | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (515 721) | - | - | - | - | - | - | - | (515 721) | (505 485) | (521 214) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | (8 493) | - | - | - | - | - | - | - | (8 493) | (8 875) | (9 097) |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | (95 021) | - | - | - | - | - | - | - | (95 021) | (113 000) | (115 457) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (103 514) | - | - | - | - | - | - | - | (103 514) | (121 875) | (124 553) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | (2 121) | - | - | - | - | - | - | - | (2 121) | (2 217) | (2 272) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (2 121) | - | - | - | - | - | - | - | (2 121) | (2 217) | (2 272) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | | | |
| Cash/cash equivalents at the year begin: | 2 | (24 764) | - | - | - | - | - | - | - | (24 764) | (646 120) | (1 275 697) |
| Cash/cash equivalents at the year end: | 2 | (646 120) | - | - | - | - | - | - | - | (646 120) | (1 275 697) | (1 923 736) |

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1) + G$

FS201 Moqhaka - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------|------------------------|------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | (646 120) | - | - | - | - | - | - | - | (646 120) | (1 275 697) | (1 923 736) |
| Other current investments > 90 days | | 692 831 | - | - | - | - | - | - | - | 692 831 | 1 324 510 | 1 973 770 |
| Non current assets - Investments | 1 | 289 | - | - | - | - | - | - | - | 289 | 302 | 310 |
| Cash and investments available: | | 47 000 | - | - | - | - | - | - | - | 47 000 | 49 115 | 50 343 |
| Applications of cash and investments | | | | | | | | | | | | |
| Unspent conditional transfers | | - | - | - | - | - | - | - | - | - | - | - |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | | (87 853) | - | - | - | - | - | - | - | (87 853) | (91 806) | (94 101) |
| Other working capital requirements | 2 | 333 093 | - | - | - | - | - | 4 800 | 4 800 | 337 893 | 344 634 | 355 229 |
| Other provisions | | 71 434 | - | - | - | - | - | - | - | 71 434 | 74 649 | 76 515 |
| Long term investments committed | | - | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | | 1 351 | - | - | - | - | - | - | - | 1 351 | 1 411 | 1 447 |
| Total Application of cash and investments: | | 318 025 | - | - | - | - | - | 4 800 | 4 800 | 322 825 | 328 888 | 339 090 |
| Surplus(shortfall) | | (271 025) | - | - | - | - | - | (4 800) | (4 800) | (275 825) | (279 773) | (288 746) |

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been avoided)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

| | | | | | | | | | | | | | |
|---|----------|------------------|----------|----------|----------|----------|----------|-----------------|-----------------|------------------|------------------|------------------|---|
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 2 472 779 | - | - | - | - | - | (19 356) | (19 356) | 2 453 423 | 2 595 052 | 2 658 273 | |
| Community Assets | | 244 024 | - | - | - | - | - | (514) | (514) | 243 510 | 256 517 | 262 930 | |
| Heritage Assets | | 7 267 | - | - | - | - | - | - | - | 7 267 | 8 639 | 8 855 | |
| Investment properties | | 204 203 | - | - | - | - | - | - | - | 204 203 | 213 392 | 218 727 | |
| Other Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | | 10 964 | - | - | - | - | - | (60) | (60) | 10 904 | 12 502 | 12 815 | |
| Furniture and Office Equipment | | 7 264 | - | - | - | - | - | 512 | 512 | 7 777 | 6 241 | 6 397 | |
| Machinery and Equipment | | 9 061 | - | - | - | - | - | 1 334 | 1 334 | 10 395 | 12 029 | 11 758 | |
| Transport Assets | | 53 929 | - | - | - | - | - | 450 | 450 | 54 379 | 54 249 | 57 462 | |
| Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Living Resources</i> | | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 3 009 491 | - | - | - | - | - | (17 633) | (17 633) | 2 991 858 | 3 158 621 | 3 237 218 | |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | | |
| Depreciation & asset impairment | | 10 305 | - | - | - | - | - | - | - | 10 305 | 10 768 | 11 038 | |
| Repairs and Maintenance by asset class | 3 | 130 979 | - | - | - | - | - | 27 228 | 27 228 | 158 207 | 137 082 | 140 509 | |
| <i>Roads Infrastructure</i> | | 24 307 | - | - | - | - | - | 4 940 | 4 940 | 29 247 | 25 401 | 26 036 | |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Electrical Infrastructure</i> | | 27 557 | - | - | - | - | - | 17 281 | 17 281 | 44 837 | 28 797 | 29 516 | |
| <i>Water Supply Infrastructure</i> | | 14 143 | - | - | - | - | - | 6 749 | 6 749 | 20 892 | 14 779 | 15 149 | |
| <i>Sanitation Infrastructure</i> | | 17 700 | - | - | - | - | - | 3 601 | 3 601 | 21 301 | 18 706 | 19 173 | |
| <i>Solid Waste Infrastructure</i> | | 9 081 | - | - | - | - | - | (1 000) | (1 000) | 8 081 | 9 489 | 9 727 | |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Information and Communication Infrastructure</i> | | 48 | - | - | - | - | - | - | - | 48 | 51 | 52 | |
| Infrastructure | | 92 836 | - | - | - | - | - | 31 570 | 31 570 | 124 406 | 97 222 | 99 653 | |
| Community Facilities | | 1 129 | - | - | - | - | - | (210) | (210) | 920 | 1 180 | 1 210 | |
| Sport and Recreation Facilities | | 3 840 | - | - | - | - | - | 311 | 311 | 4 151 | 4 013 | 4 113 | |
| Community Assets | | 4 969 | - | - | - | - | - | 102 | 102 | 5 071 | 5 193 | 5 322 | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - | |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Buildings | | 8 057 | - | - | - | - | - | (5 893) | (5 893) | 2 165 | 8 420 | 8 630 | |
| Housing | | 1 438 | - | - | - | - | - | (750) | (750) | 688 | 1 503 | 1 540 | |
| Other Assets | | 9 495 | - | - | - | - | - | (6 643) | (6 643) | 2 853 | 9 923 | 10 171 | |
| Biological or Cultivated Assets | | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 | |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | | 5 014 | - | - | - | - | - | (292) | (292) | 4 721 | 5 239 | 5 370 | |
| Machinery and Equipment | | 1 123 | - | - | - | - | - | (23) | (23) | 1 100 | 1 174 | 1 203 | |
| Transport Assets | | 17 528 | - | - | - | - | - | 2 514 | 2 514 | 20 042 | 18 317 | 18 775 | |
| Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | 6 | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Mature</i> | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Immature</i> | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Living Resources</i> | | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 141 284 | - | - | - | - | - | 27 228 | 27 228 | 168 511 | 147 850 | 151 547 | |
| Renewal and upgrading of Existing Assets as % of total capex | | 44,0% | 0,0% | | | | | | | 45,9% | 47,8% | 48,9% | |
| Renewal and upgrading of Existing Assets as % of deprecn" | | 405,8% | 0,0% | | | | | | | 344,5% | 501,9% | 511,2% | |
| R&M as a % of PPE | | 4,4% | 0,0% | | | | | | | 5,3% | 4,3% | 4,3% | |
| Renewal and upgrading and R&M as a % of PPE | | 5,7% | 0,0% | | | | | | | 6,5% | 6,1% | 6,1% | |

References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18c
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
-
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

FS201 Mqohaka - Table B10 Basic service delivery measurement - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Household service targets | 1 | | | | | | | | | | | |
| Water: | | | | | | | | | | | | |
| Piped water inside dwelling | | 33680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 34354 | 35044 |
| Piped water inside yard (but not in dwelling) | 2 | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 4949 | 5048 |
| Using public tap (at least min.service level) | | 1546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1577 | 1609 |
| Other water supply (at least min.service level) | | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Minimum Service Level and Above sub-total</i> | | 40 | - | - | - | - | - | - | - | 40 | 41 | 42 |
| Using public tap (< min.service level) | 3 | 1546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1577 | 1609 |
| Other water supply (< min.service level) | 3,4 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 70 |
| No water supply | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | 2 | - | - | - | - | - | - | - | 2 | 2 | 2 |
| Total number of households | 5 | 42 | - | - | - | - | - | - | - | 42 | 43 | 43 |
| Sanitation/sewerage: | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 31259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 259 | 31884 | 32522 |
| Flush toilet (with septic tank) | | 428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 428 | 437 | 446 |
| Chemical toilet | | 975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 975 | 995 | 1015 |
| Pit toilet (ventilated) | | 1281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 281 | 1307 | 1333 |
| Other toilet provisions (> min.service level) | | | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | 33 943 | - | - | - | - | - | - | - | 33 943 | 34 623 | 35 316 |
| Bucket toilet | | 1593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 593 | 1521 | 1482 |
| Other toilet provisions (< min.service level) | | | | | | | | | | | | |
| No toilet provisions | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | 1 593 | - | - | - | - | - | - | - | 1 593 | 1 521 | 1 482 |
| Total number of households | 5 | 35 536 | - | - | - | - | - | - | - | 35 536 | 36 144 | 36 798 |
| Energy: | | | | | | | | | | | | |
| Electricity (at least min. service level) | | 25973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 973 | 27141 | 27820 |
| Electricity - prepaid (> min.service level) | | 27712 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 712 | 27989 | 58239 |
| <i>Minimum Service Level and Above sub-total</i> | | 53 685 | - | - | - | - | - | - | - | 53 685 | 55 130 | 86 059 |
| Electricity (< min.service level) | | 25973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 973 | 27141 | 27820 |
| Electricity - prepaid (< min. service level) | | 27712 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 712 | 27989 | 28269 |
| Other energy sources | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | 53 685 | - | - | - | - | - | - | - | 53 685 | 55 130 | 56 089 |
| Total number of households | 5 | 107 370 | - | - | - | - | - | - | - | 107 370 | 110 260 | 142 148 |
| Refuse: | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | 33713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 713 | 35230 | 36111 |
| <i>Minimum Service Level and Above sub-total</i> | | 33 713 | - | - | - | - | - | - | - | 33 713 | 35 230 | 36 111 |
| Removed less frequently than once a week | | | | | | | | | | | | |
| Using communal refuse dump | | | | | | | | | | | | |
| Using own refuse dump | | 299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 299 | 312 | 320 |
| Other rubbish disposal | | 451 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 451 | 471 | 483 |
| No rubbish disposal | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | 750 | - | - | - | - | - | - | - | 750 | 783 | 803 |
| Total number of households | 5 | 34 463 | - | - | - | - | - | - | - | 34 463 | 36 013 | 36 914 |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Sanitation (free minimum level service) | | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Electricity/other energy (50kwh per household per month) | | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Refuse (removed at least once a week) | | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| <i>Informal Settlements</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | 31 815 | - | - | - | - | - | - | - | 31 815 | 33 247 | 34 078 |
| Sanitation (free sanitation service to indigent households) | | 27 022 | - | - | - | - | - | - | - | 27 022 | 28 238 | 28 944 |
| Electricity/other energy (50kwh per indigent household per month) | | 21 184 | - | - | - | - | - | - | - | 21 184 | 22 137 | 22 691 |
| Refuse (removed once a week for indigent households) | | 20 139 | - | - | - | - | - | - | - | 20 139 | 21 045 | 21 572 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | 85 316 | - | - | - | - | - | - | - | 85 316 | 89 156 | 91 384 |
| Total cost of FBS provided | | 185 476 | - | - | - | - | - | - | - | 185 476 | 193 823 | 198 668 |
| Highest level of free service provided | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | 30955519 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 955 519 | 32348517 | 33157230 |
| Water (kilolitres per household per month) | | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 10 | 10 |
| Sanitation (kilolitres per household per month) | | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 100 |
| Sanitation (Rand per household per month) | | 24788906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 788 906 | 25904407 | 26552017 |
| Electricity (kw per household per month) | | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 50 | 50 |
| Refuse (average litres per week) | | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 100 |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | 3 486 | - | - | - | - | - | - | - | 3 486 | 3 639 | 3 799 |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | 40 151 | - | - | - | - | - | 103 | 103 | 40 254 | 41 957 | 43 006 |
| Water (in excess of 6 kilolitres per indigent household per month) | | | | | | | | | | | | |
| Sanitation (in excess of free sanitation service to indigent households) | | | | | | | | | | | | |
| Electricity/other energy (in excess of 50 kw per indigent household per month) | | | | | | | | | | | | |
| Refuse (in excess of one removal a week for indigent households) | | | | | | | | | | | | |
| Municipal Housing - rental rebates | | | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| Total revenue cost of subsidised services provided | 6 | 43 636 | - | - | - | - | - | 103 | 103 | 43 739 | 45 596 | 46 805 |

References

1. Includes services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F
 14. Adjusted Budget H = (A or A1) + G

FS201 Mqohaka - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year | Budget Year |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|------------------|------------------|-----------------|-----------------|----------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | +1 2026/27 |
| | | A | A1 | B | C | D | E | F | G | H | | |
| R thousands | | | | | | | | | | | | |
| REVENUE ITEMS | | | | | | | | | | | | |
| <i>Non-exchange revenue by source</i> | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | |
| Total Property Rates | | 134 957 | | | | | | 4 013 | 4 013 | 138 970 | 141 030 | 144 556 |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | 40 151 | | | | | | 103 | 103 | 40 254 | 41 957 | 43 006 |
| Net Property Rates | | 94 806 | | | | | | 3 909 | 3 909 | 98 716 | 99 073 | 101 550 |
| Exchange revenue service charges | | | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | | | | | |
| Total Service charges - Electricity | | 569 323 | | | | | | | | 569 323 | 594 943 | 609 816 |
| Less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | | | | | | | | | | | |
| Less Cost of Free Basis Services (50 kwh per indigent household per month) | | 21 184 | | | | | | | | 21 184 | 22 137 | 22 691 |
| Net Service charges - Electricity | | 548 139 | | | | | | | | 548 139 | 572 806 | 587 126 |
| Service charges - Water | | | | | | | | | | | | |
| Total Service charges - water | | 235 853 | | | | | | | | 235 853 | 246 466 | 252 628 |
| Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | | | | | | | | | | | |
| Less Cost of Free Basis Services (8 kilolitres per indigent household per month) | | 31 815 | | | | | | | | 31 815 | 33 247 | 34 078 |
| Net Service charges - Water | | 204 038 | | | | | | | | 204 038 | 213 219 | 218 550 |
| Service charges - Waste Water Management | | | | | | | | | | | | |
| Total Service charges - Waste Water Management | | 100 342 | | | | | | 1 895 | 1 895 | 102 237 | 104 858 | 107 479 |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) | | | | | | | | | | | | |
| Less Cost of Free Basis Services (free sanitation service to indigent households) | | 27 022 | | | | | | | | 27 022 | 28 238 | 28 944 |
| Net Service charges - Waste Water Management | | 73 321 | | | | | | 1 895 | 1 895 | 75 216 | 76 620 | 78 536 |
| Service charges - Waste Management | | | | | | | | | | | | |
| Total refuse removal revenue | | 70 840 | | | | | | | | 70 840 | 74 028 | 75 879 |
| Total landfill revenue | | | | | | | | | | | | |
| Less Revenue Foregone (in excess of one removal a week to indigent households) | | | | | | | | | | | | |
| Less Cost of Free Basis Services (removed once a week to indigent households) | | 20 139 | | | | | | | | 20 139 | 21 045 | 21 572 |
| Service charges - Waste Management | | 50 701 | | | | | | | | 50 701 | 52 983 | 54 307 |
| EXPENDITURE ITEMS | | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | | |
| Basic Salaries and Wages | | 264 079 | | | | | | 25 604 | 25 604 | 289 683 | 274 481 | 281 330 |
| Pension and UIF Contributions | | 50 147 | | | | | | 3 251 | 3 251 | 53 398 | 52 044 | 53 714 |
| Medical Aid Contributions | | 28 403 | | | | | | 2 208 | 2 208 | 30 611 | 29 681 | 30 423 |
| Overtime | | 31 753 | | | | | | 19 010 | 19 010 | 50 763 | 33 181 | 34 011 |
| Performance Bonus | | 23 076 | | | | | | 5 307 | 5 307 | 28 464 | 24 115 | 24 717 |
| Motor Vehicle Allowance | | 26 615 | | | | | | 2 038 | 2 038 | 28 654 | 28 022 | 28 723 |
| Cellphone Allowance | | 887 | | | | | | 137 | 137 | 1 023 | 926 | 950 |
| Housing Allowances | | 2 471 | | | | | | 44 | 44 | 2 515 | 2 582 | 2 564 |
| Other benefits and allowances | | 4 615 | | | | | | 10 061 | 10 061 | 14 676 | 4 823 | 4 943 |
| Payments in lieu of leave | | 4 316 | | | | | | 5 218 | 5 218 | 9 534 | 4 510 | 4 623 |
| Long service awards | | 1 953 | | | | | | 2 203 | 2 203 | 4 156 | 2 041 | 2 092 |
| Post-retirement benefit obligations | | 10 722 | | | | | | | | 10 722 | 11 204 | 11 484 |
| Entertainment | | 28 | | | | | | (8) | (8) | 19 | 29 | 30 |
| Scarcity | | | | | | | | | | | | |
| Acting and post related allowance | | | | | | | | | | | | |
| In kind benefits | | 4 | | | | | | | | 4 | 4 | 4 |
| sub-total | | 449 267 | | | | | | 75 153 | 75 153 | 524 421 | 468 003 | 479 608 |
| Less: Employee costs capitalised to PPP | | (143) | | | | | | (319) | (319) | (462) | (149) | (153) |
| Total Employee related costs | | 449 410 | | | | | | 75 473 | 74 834 | 523 959 | 468 152 | 479 760 |
| Depreciation and amortisation | | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 10 283 | | | | | | | | 10 283 | 10 745 | 11 014 |
| Lease amortisation | | | | | | | | | | | | |
| Capital asset impairment | | 22 | | | | | | | | 22 | 23 | 23 |
| Total Depreciation and amortisation | | 10 305 | | | | | | | | 10 305 | 10 768 | 11 038 |
| Bulk purchases | | | | | | | | | | | | |
| Electricity Bulk Purchases | | 428 185 | | | | | | (102 836) | (102 836) | 325 349 | 449 314 | 463 270 |
| Total bulk purchases | | 428 185 | | | | | | (102 836) | (102 836) | 325 349 | 449 314 | 463 270 |
| Transfers and grants | | | | | | | | | | | | |
| Cash transfers and grants | | | | | | | | | | | | |
| Non-cash transfers and grants | | 1 095 | | | | | | | | 1 095 | 1 144 | 1 173 |
| Total transfers and grants | | 1 095 | | | | | | | | 1 095 | 1 144 | 1 173 |
| Contracted services | | | | | | | | | | | | |
| Outsourced Services | | 40 768 | | | | | | (586) | (586) | 40 182 | 42 640 | 43 768 |
| Consultants and Professional Services | | 50 657 | | | | | | 50 030 | 50 030 | 100 687 | 43 475 | 44 472 |
| Contractors | | 105 958 | | | | | | 24 341 | 24 341 | 130 299 | 110 726 | 113 494 |
| Total contracted services | | 197 383 | | | | | | 73 786 | 73 786 | 271 169 | 196 840 | 201 734 |
| Operational Costs | | | | | | | | | | | | |
| Collection costs | | 18 440 | | | | | | | | 18 440 | 19 270 | 19 752 |
| Contributions to 'other' provisions | | 93 | | | | | | | | 93 | 97 | 100 |
| Audit fees | | 11 247 | | | | | | 1 598 | 1 598 | 12 846 | 11 754 | 12 047 |
| Other Operational Costs | | 140 702 | | | | | | 20 567 | 20 567 | 161 268 | 147 159 | 150 838 |
| Total Other Operational Costs | | 170 482 | | | | | | 22 165 | 22 165 | 182 648 | 178 280 | 182 737 |
| Repairs and Maintenance by Expenditure Item | | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | | |
| Inventory Consumed (Project Maintenance) | | 4 | | | | | | | | 4 | 4 | 4 |
| Contracted Services | | 77 179 | | | | | | 11 817 | 11 817 | 88 996 | 80 652 | 82 668 |
| Other Expenditure | | 53 796 | | | | | | 15 410 | 15 410 | 69 206 | 56 425 | 57 836 |
| Total Repairs and Maintenance Expenditure | | 130 979 | | | | | | 27 228 | 27 228 | 158 207 | 137 082 | 140 509 |
| Inventory Consumed | | | | | | | | | | | | |
| Inventory Consumed - Water | | 1 614 | | | | | | | | 1 614 | 1 687 | 1 729 |
| Inventory Consumed - Other | | | | | | | | | | | | |
| Total Inventory Consumed & Other Material | | 1 614 | | | | | | | | 1 614 | 1 687 | 1 729 |

References

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 26(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

FS201 Moqhaka - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 24/02/2026

| Description | Unit of measurement | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|---------------------|-------------------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|-------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted A1 | Accum. Funds B | Multi-year capital C | Unfore. Unavoid. D | Nat. or Prov. Govt E | Other Adjusts. F | Total Adjusts. G | Adjusted Budget H | Adjusted Budget | Adjusted Budget |
| 05 - Technical Services | | | | | | | | | | | | |
| Energy Sources | | | | | | | | | | | | |
| Electricity | | | | | | | | | | | | |
| Electricity - Prepaid (< Min. Service Level) | Households | 28 | - | - | - | - | - | - | - | 28 | 28 | 28 |
| Electricity - Prepaid (Min. Service Level) | Households | 28 | - | - | - | - | - | - | - | 28 | 28 | 58 |
| Electricity (< Min. Service Level) | Households | 26 | - | - | - | - | - | - | - | 26 | 27 | 28 |
| Electricity (At Least Min. Service Level) | Households | 26 | - | - | - | - | - | - | - | 26 | 27 | 28 |
| Electricity | Households | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Informal Settlements (R000) | Rand Value | 9 594 | - | - | - | - | - | - | - | 9 594 | 10 026 | 10 277 |
| Waste Water Management | | | | | | | | | | | | |
| Sewerage | | | | | | | | | | | | |
| Bucket Toilet | Households | 2 | - | - | - | - | - | - | - | 2 | 2 | 1 |
| Chemical Toilet | Households | 1 | - | - | - | - | - | - | - | 1 | 1 | 1 |
| Flush Toilet (Connected To Sewerage) | Households | 31 | - | - | - | - | - | - | - | 31 | 32 | 33 |
| Flush Toilet (With Septic Tank) | Households | 0 | - | - | - | - | - | - | - | 0 | 0 | 0 |
| Sanitation | Households | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Informal Settlements (R000) | Rand Value | 24 789 | - | - | - | - | - | - | - | 24 789 | 25 905 | 26 552 |
| Pit Toilet (Ventilated) | Households | 1 | - | - | - | - | - | - | - | 1 | 1 | 1 |
| Water Management | | | | | | | | | | | | |
| Water Distribution | | | | | | | | | | | | |
| Water | Households | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Informal Settlements (R000) | Rand Value | 31 574 | - | - | - | - | - | - | - | 31 574 | 32 995 | 33 820 |
| Other Water Supply (< Min. Service Level) | Households | 0 | - | - | - | - | - | - | - | 0 | 0 | 0 |
| Level) | Households | 0 | - | - | - | - | - | - | - | 0 | 0 | 0 |
| Piped Water Inside Dwelling | Households | 34 | - | - | - | - | - | - | - | 34 | 34 | 35 |
| Dwelling) | Households | 5 | - | - | - | - | - | - | - | 5 | 5 | 5 |
| Using Public Tap (< Min. Service Level) | Households | 2 | - | - | - | - | - | - | - | 2 | 2 | 2 |
| Level) | Households | 2 | - | - | - | - | - | - | - | 2 | 2 | 2 |
| 06 - Community Services | | | | | | | | | | | | |
| Waste Management | | | | | | | | | | | | |
| Solid Waste Disposal (Landfill Sites) | | | | | | | | | | | | |
| Removal | Households | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Informal Settlements (R000) | Rand Value | 19 358 | - | - | - | - | - | - | - | 19 358 | 20 229 | 20 735 |
| Other Rubbish Disposal | Households | 0 | - | - | - | - | - | - | - | 0 | 0 | 0 |
| Removed At Least Once A Week | Households | 34 | - | - | - | - | - | - | - | 34 | 35 | 36 |
| Using Own Refuse Dump | Households | 0 | - | - | - | - | - | - | - | 0 | 0 | 0 |

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Adjusted Budget H = (A or A1) + G
6. NOTE - include adjustment by 'exception' (only where amended)

FS201 Moqhaka - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 24/02/2026

| Description of financial indicator | Basis of calculation | 2022/23 | 2023/24 | 2024/25 | Budget Year 2025/26 | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|---|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| <u>Borrowing Management</u> | | | | | | | | | |
| Credit Rating | Short term/long term rating | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | | | | 4,6% | 0,0% | 2,9% | 4,7% | 4,7% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants | | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| <u>Safety of Capital</u> | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | | | | 2150,6% | 0,0% | 2150,6% | 2150,6% | 2150,6% |
| <u>Liquidity</u> | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | | | | 86,8% | 0,0% | 86,8% | 86,8% | 86,8% |
| Current Ratio adjusted for aged debtors | Current assets/current liabilities less debtors > 90 days/current liabilities | | | | 81,5% | 0,0% | 0,0% | 0,0% | 0,0% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | | | 0,1 | 0,0 | 0,1 | 0,1 | 0,1 |
| <u>Revenue Management</u> | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | | | |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | | | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | | | 44,5% | 0,0% | 43,3% | 44,8% | 44,7% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | 14,0% | 0,0% | 15,4% | 19,5% | 20,1% |
| <u>Creditors Management</u> | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | | | |
| Creditors to Cash and Investments | | | | | -70,5% | 0,0% | -70,5% | -37,3% | -25,4% |
| <u>Other Indicators</u> | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | | | | | | | | |
| | Total Volume Losses (kW) non technical | | | | | | | | |
| | Total Cost of Losses (Rand '000) | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | |
| Water Volumes :System input | Bulk Purchase | | | | | | | | |
| | Water treatment works | | | | | | | | |
| | Natural sources | | | | | | | | |
| | Total Volume Losses (kℓ) | | | | | | | | |
| Water Distribution Losses (2) | Total Cost of Losses (Rand '000) | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | | | | 31,4% | 0,0% | 35,7% | 31,6% | 31,4% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | | | | | | | | |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | | | | 9,2% | 0,0% | 10,8% | 9,2% | 9,2% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | | | | 4,4% | 0,0% | 2,7% | 4,4% | 4,5% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | 2161,0% | 0,0% | 2224,0% | 2156,3% | 2217,4% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | 17,3% | 0,0% | 16,8% | 17,4% | 17,4% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |

References

1. Consumer debtors > 12 months old are excluded from current assets

| Kategorie | Beschreibung | Menge | Einheit | Werte | | | | | |
|-------------|--------------|-------|---------|--------|--------|--------|--------|--------|--|
| | | | | Wert 1 | Wert 2 | Wert 3 | Wert 4 | Wert 5 | |
| Kategorie 1 | Item 1 | | | | | | | | |
| | Item 2 | | | | | | | | |
| | Item 3 | | | | | | | | |
| | Item 4 | | | | | | | | |
| | Item 5 | | | | | | | | |
| | Item 6 | | | | | | | | |
| | Item 7 | | | | | | | | |
| | Item 8 | | | | | | | | |
| | Item 9 | | | | | | | | |
| | Item 10 | | | | | | | | |
| Kategorie 2 | Item 1 | | | | | | | | |
| | Item 2 | | | | | | | | |
| | Item 3 | | | | | | | | |
| | Item 4 | | | | | | | | |
| | Item 5 | | | | | | | | |
| | Item 6 | | | | | | | | |
| | Item 7 | | | | | | | | |
| | Item 8 | | | | | | | | |
| | Item 9 | | | | | | | | |
| | Item 10 | | | | | | | | |
| Kategorie 3 | Item 1 | | | | | | | | |
| | Item 2 | | | | | | | | |
| | Item 3 | | | | | | | | |
| | Item 4 | | | | | | | | |
| | Item 5 | | | | | | | | |
| | Item 6 | | | | | | | | |
| | Item 7 | | | | | | | | |
| | Item 8 | | | | | | | | |
| | Item 9 | | | | | | | | |
| | Item 10 | | | | | | | | |
| Kategorie 4 | Item 1 | | | | | | | | |
| | Item 2 | | | | | | | | |
| | Item 3 | | | | | | | | |
| | Item 4 | | | | | | | | |
| | Item 5 | | | | | | | | |
| | Item 6 | | | | | | | | |
| | Item 7 | | | | | | | | |
| | Item 8 | | | | | | | | |
| | Item 9 | | | | | | | | |
| | Item 10 | | | | | | | | |
| Kategorie 5 | Item 1 | | | | | | | | |
| | Item 2 | | | | | | | | |
| | Item 3 | | | | | | | | |
| | Item 4 | | | | | | | | |
| | Item 5 | | | | | | | | |
| | Item 6 | | | | | | | | |
| | Item 7 | | | | | | | | |
| | Item 8 | | | | | | | | |
| | Item 9 | | | | | | | | |
| | Item 10 | | | | | | | | |

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FS201 Moqhaka - Supporting Table SB6 Adjustments Budget - funding measurement - 24/02/2026

| Description | Ref | MFMA section | 2022/23 | 2023/24 | 2024/25 | Medium Term Revenue and Expenditure Framework | | | | |
|---|-----|--------------|-----------------|-----------------|-----------------|---|----------------|-----------------|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousands | | | | | | | | | | |
| Funding measures | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 1 | 18(1)b | | | | (646 120) | – | (646 120) | (1 275 697) | (1 923 736) |
| Cash + investments at the yr end less applications - R'000 | 2 | 18(1)b | | | | (271 025) | – | (275 825) | (279 773) | (288 746) |
| Cash year end/monthly employee/supplier payments | 3 | 18(1)b | | | | – | – | – | – | – |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 4 | 18(1) | | | | 134 609 | – | 125 374 | 140 848 | 144 090 |
| Service charge rev % change - macro CPIX target exclusive | 5 | 18(1)a,(2) | | | | 0,0% | 0,0% | 0,0% | -2,0% | -3,5% |
| Cash receipts % of Ratepayer & Other revenue | 6 | 18(1)a,(2) | 0,0% | 0,0% | 0,0% | 59,8% | 0,0% | 58,2% | 61,0% | 60,3% |
| Debt impairment expense as a % of total billable revenue | 7 | 18(1)a,(2) | | | | 39,2% | 0,0% | 29,6% | 39,3% | 39,6% |
| Capital payments % of capital expenditure | 8 | 18(1)c;19 | | | | 100,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9 | 18(1)c | | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Grants % of Govt. legislated/gazetted allocations | 10 | 18(1)a | | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Current consumer debtors % change - incr(decr) | 11 | 18(1)a | | | | | | | 4,5% | 2,5% |
| Long term receivables % change - incr(decr) | 12 | 18(1)a | | | | | | | 4,5% | 2,5% |
| R&M % of Property Plant & Equipment | 13 | 20(1)(vi) | | | | 4,4% | 0,0% | 5,3% | 4,3% | 4,3% |
| Asset renewal % of capital budget | 14 | 20(1)(vi) | | | | 9,4% | 0,0% | -11,5% | 46,9% | 47,9% |

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

FS201 Moqhaka - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 | |
|---|------|---------------------|----------------|--------------------|--------------------|----------------|----------------|------------------------|------------------------|----------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | | |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 325 501 | - | - | - | 35 000 | 35 000 | 360 501 | 329 797 | 343 082 |
| Local Government Equitable Share | | 312 705 | - | - | - | - | - | 312 705 | 325 734 | 340 482 |
| Energy Efficiency and Demand Side Management Grant | 3 | - | - | - | - | - | - | - | - | - |
| Expanded Public Works Programme Integrated Grant | | 1 496 | - | - | - | - | - | 1 496 | 1 563 | - |
| Integrated National Electrification Programme Grant | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant | | 2 300 | - | - | - | - | - | 2 300 | 2 500 | 2 600 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure Grant | | 9 000 | - | - | - | 35 000 | 35 000 | 44 000 | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Infrastructure Grant | 5 | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | 3 081 | - | - | - | 313 | 313 | 3 395 | 3 081 | 3 081 |
| ESKOM | | - | - | - | - | - | - | - | - | - |
| National Economical Development and Labour Council | | - | - | - | - | - | - | - | - | - |
| National Skills Fund | | 3 081 | - | - | - | 313 | 313 | 3 395 | 3 081 | 3 081 |
| Total Operating Transfers and Grants | 6 | 328 582 | - | - | - | 35 313 | 35 313 | 363 896 | 332 879 | 346 163 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 67 471 | - | - | - | (3 042) | (3 042) | 64 429 | - | - |
| Integrated National Electrification Programme Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | 48 709 | - | - | - | 228 | 228 | 48 937 | - | - |
| Water Services Infrastructure Grant | | 18 762 | - | - | - | (3 270) | (3 270) | 15 492 | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 6 | 67 471 | - | - | - | (3 042) | (3 042) | 64 429 | - | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 396 053 | - | - | - | 32 272 | 32 272 | 428 324 | 332 879 | 346 163 |

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

FS201 Moqhaka - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | Budget Year +1 | Budget Year +2 | |
|---|-----|---------------------|----------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|---------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | |
| | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| R thousands | | | | | | | | | | |
| EXPENDITURE ON TRANSFERS AND GRANT PROGRAM: | 1 | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 150 727 | - | - | - | 54 804 | 54 804 | 205 531 | 146 638 | 150 341 |
| Equitable Share | | 137 931 | - | - | - | 7 616 | 7 616 | 145 547 | 144 138 | 147 741 |
| Expanded Public Works Programme Integrated Grant | | 1 496 | - | - | - | - | - | 1 496 | - | - |
| Local Government Financial Management Grant | | 2 300 | - | - | - | - | - | 2 300 | 2 500 | 2 600 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | - | - | - | - | 12 188 | 12 188 | 12 188 | - | - |
| Regional Bulk Infrastructure Grant | | 9 000 | - | - | - | 35 000 | 35 000 | 44 000 | - | - |
| Water Services Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | 3 081 | - | - | - | 313 | 313 | 3 395 | 3 081 | 3 081 |
| Education Training and Development Practices SETA | | 3 081 | - | - | - | 313 | 313 | 3 395 | 3 081 | 3 081 |
| | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 153 808 | - | - | - | 55 117 | 55 117 | 208 925 | 149 719 | 153 422 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 66 532 | - | - | - | (20 679) | (20 679) | 45 853 | 71 388 | 71 518 |
| Integrated National Electrification Programme Grant | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | 48 937 | - | - | - | (20 679) | (20 679) | 28 258 | 53 001 | 55 358 |
| Water Services Infrastructure Grant | | 17 595 | - | - | - | - | - | 17 595 | 18 387 | 16 160 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Capacity Building and Other Grants | | - | - | - | - | - | - | - | - | - |
| Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| Specify (Add grant description) | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 66 532 | - | - | - | (20 679) | (20 679) | 45 853 | 71 388 | 71 518 |
| Total capital expenditure of Transfers and Grants | | 220 340 | - | - | - | 34 439 | 34 439 | 254 778 | 221 107 | 224 940 |

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

FS201 Moqhaka - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | Budget Year +1 | Budget Year +2 |
|---|-----|---------------------|----------------|--------------------|--------------------|-----------------|-----------------|------------------|------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget |
| | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | |
| R thousands | | | | | | | | | |
| Operating transfers and grants: | | | | | | | | | |
| National Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - |
| Current year receipts | | (13 009) | - | - | - | 9 213 | 9 213 | (3 796) | (13 594) |
| Repayment of grants | | | | | | | | | |
| Conditions met - transferred to revenue | | (26 018) | - | - | - | 18 426 | 18 426 | (7 591) | (27 188) |
| Conditions still to be met - transferred to liabilities | | 13 009 | - | - | - | (9 213) | (9 213) | 3 796 | 13 594 |
| Provincial Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | |
| Current year receipts | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | |
| District Municipality: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | |
| Current year receipts | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | |
| Other grant providers: | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - |
| Current year receipts | | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - |
| Total operating transfers and grants revenue | | (26 018) | - | - | - | 18 426 | 18 426 | (7 591) | (27 188) |
| Total operating transfers and grants - CTBM | 2 | 13 009 | - | - | - | (9 213) | (9 213) | 3 796 | 13 594 |
| Capital transfers and grants: | | | | | | | | | |
| National Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - |
| Current year receipts | | (67 471) | - | - | - | 3 042 | 3 042 | (64 429) | (70 507) |
| Conditions met - transferred to revenue | | (134 941) | - | - | - | 6 084 | 6 084 | (128 858) | (141 014) |
| Conditions still to be met - transferred to liabilities | | 67 471 | - | - | - | (3 042) | (3 042) | 64 429 | 70 507 |
| Provincial Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | |
| Current year receipts | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | |
| District Municipality: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | |
| Current year receipts | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | |
| Other grant providers: | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - |
| Current year receipts | | (758) | - | - | - | - | - | (758) | (792) |
| Conditions met - transferred to revenue | | (1 516) | - | - | - | - | - | (1 516) | (1 624) |
| Conditions still to be met - transferred to liabilities | | 758 | - | - | - | - | - | 758 | 792 |
| Total capital transfers and grants revenue | | (136 457) | - | - | - | 6 084 | 6 084 | (130 373) | (142 598) |
| Total capital transfers and grants - CTBM | | 68 228 | - | - | - | (3 042) | (3 042) | 65 187 | 71 299 |
| TOTAL TRANSFERS AND GRANTS REVENUE | | (162 475) | - | - | - | 24 510 | 24 510 | (137 965) | (169 786) |
| TOTAL TRANSFERS AND GRANTS - CTBM | | 81 237 | - | - | - | (12 255) | (12 255) | 68 982 | 84 893 |

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

FS201 Moqhaka - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 24/02/2026

| Summary of remuneration | Ref | Budget Year 2025/26 | | | | | | | | | | % change |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|--------------|----------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | | |
| | | A | S A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | H | | |
| R thousands | | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | | |
| Basic Salaries and Wages | | 7 774 | -- | -- | -- | -- | -- | 9 139 | 9 139 | 16 914 | 117.6% | |
| Pension and UIF Contributions | | 1 934 | -- | -- | -- | -- | -- | (1 103) | (1 103) | 831 | -57.0% | |
| Medical Aid Contributions | | 1 255 | -- | -- | -- | -- | -- | (356) | (356) | 899 | -28.4% | |
| Motor Vehicle Allowance | | 14 295 | -- | -- | -- | -- | -- | (8 737) | (8 737) | 6 059 | -59.2% | |
| Cellphone Allowance | | 3 031 | -- | -- | -- | -- | -- | (781) | (781) | 2 250 | -- | |
| Housing Allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Other benefits and allowances | | 695 | -- | -- | -- | -- | -- | 733 | 733 | 1 429 | -- | |
| Sub Total - Councillors | | 29 484 | -- | -- | -- | -- | -- | (1 104) | (1 104) | 28 381 | -3.7% | |
| % increase | | | (0) | | | | | | | (0) | | |
| Senior Managers of the Municipality | | | | | | | | | | | | |
| Basic Salaries and Wages | | 5 827 | -- | -- | -- | -- | -- | 52 | 52 | 5 878 | 0.9% | |
| Pension and UIF Contributions | | 500 | -- | -- | -- | -- | -- | (37) | (37) | 463 | -7.3% | |
| Medical Aid Contributions | | 214 | -- | -- | -- | -- | -- | (78) | (78) | 136 | -36.5% | |
| Overtime | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Performance Bonus | | 338 | -- | -- | -- | -- | -- | (57) | (57) | 281 | -- | |
| Motor Vehicle Allowance | | 1 258 | -- | -- | -- | -- | -- | 47 | 47 | 1 306 | 3.8% | |
| Cellphone Allowance | | 87 | -- | -- | -- | -- | -- | (5) | (5) | 82 | -5.8% | |
| Housing Allowances | | 379 | -- | -- | -- | -- | -- | (92) | (92) | 287 | -- | |
| Other benefits and allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Payments in lieu of leave | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Long service awards | | -- | -- | -- | -- | -- | -- | 95 | 95 | 95 | #DIV/0! | |
| Post-retirement benefit obligations | 5 | 6 032 | -- | -- | -- | -- | -- | -- | -- | 6 032 | 0.0% | |
| Entertainment | | 28 | -- | -- | -- | -- | -- | (8) | (8) | 19 | -- | |
| Scarcity | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Acting and post related allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| In kind benefits | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Sub Total - Senior Managers of Municipality | | 14 661 | -- | -- | -- | -- | -- | (82) | (82) | 14 579 | -4.6% | |
| % increase | | | (0) | | | | | | | (0) | | |
| Other Municipal Staff | | | | | | | | | | | | |
| Basic Salaries and Wages | | 258 252 | -- | -- | -- | -- | -- | 25 553 | 25 553 | 283 805 | 9.0% | |
| Pension and UIF Contributions | | 49 648 | -- | -- | -- | -- | -- | 3 287 | 3 287 | 52 935 | 6.6% | |
| Medical Aid Contributions | | 28 189 | -- | -- | -- | -- | -- | 2 286 | 2 286 | 30 475 | 8.1% | |
| Overtime | | 31 753 | -- | -- | -- | -- | -- | 19 010 | 19 010 | 50 763 | 59.9% | |
| Performance Bonus | | 22 739 | -- | -- | -- | -- | -- | 5 445 | 5 445 | 28 183 | -- | |
| Motor Vehicle Allowance | | 25 557 | -- | -- | -- | -- | -- | 1 991 | 1 991 | 27 548 | 7.8% | |
| Cellphone Allowance | | 800 | -- | -- | -- | -- | -- | 142 | 142 | 942 | 17.7% | |
| Housing Allowances | | 2 091 | -- | -- | -- | -- | -- | 136 | 136 | 2 227 | -- | |
| Other benefits and allowances | | 4 615 | -- | -- | -- | -- | -- | 10 061 | 10 061 | 14 676 | -- | |
| Payments in lieu of leave | | 4 316 | -- | -- | -- | -- | -- | 5 218 | 5 218 | 9 534 | 120.9% | |
| Long service awards | | 1 953 | -- | -- | -- | -- | -- | 2 107 | 2 107 | 4 061 | 107.8% | |
| Post-retirement benefit obligations | 5 | 4 690 | -- | -- | -- | -- | -- | -- | -- | 4 690 | 0.0% | |
| Entertainment | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Scarcity | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Acting and post related allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| In kind benefits | | 4 | -- | -- | -- | -- | -- | -- | -- | 4 | -- | |
| Sub Total - Other Municipal Staff | | 434 696 | -- | -- | -- | -- | -- | 75 236 | 75 236 | 509 932 | 17.3% | |
| % increase | | | | | | | | | | | | |
| Total Parent Municipality | | 478 752 | -- | -- | -- | -- | -- | 74 050 | 74 050 | 552 801 | 15.5% | |
| Board Members of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Pension and UIF Contributions | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Medical Aid Contributions | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Overtime | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Performance Bonus | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Motor Vehicle Allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Cellphone Allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Housing Allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Other benefits and allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Board Fees | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Payments in lieu of leave | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Long service awards | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Post-retirement benefit obligations | 5 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Entertainment | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Scarcity | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Acting and post related allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| In kind benefits | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Sub Total - Board Members of Entities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| % increase | | | | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Pension and UIF Contributions | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Medical Aid Contributions | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Overtime | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Performance Bonus | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Motor Vehicle Allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Cellphone Allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Housing Allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Other benefits and allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Payments in lieu of leave | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Long service awards | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Post-retirement benefit obligations | 5 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Entertainment | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Scarcity | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Acting and post related allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| In kind benefits | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Sub Total - Senior Managers of Entities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| % increase | | | | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Pension and UIF Contributions | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Medical Aid Contributions | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Overtime | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Performance Bonus | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Motor Vehicle Allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Cellphone Allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Housing Allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Other benefits and allowances | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Payments in lieu of leave | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Long service awards | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Post-retirement benefit obligations | 5 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Entertainment | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Scarcity | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Acting and post related allowance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| In kind benefits | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Sub Total - Other Staff of Entities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| % increase | | | | | | | | | | | | |
| Total Municipal Entities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 478 752 | -- | -- | -- | -- | -- | 74 050 | 74 050 | 552 801 | 15.5% | |
| % increase | | | | | | | | | | | | |
| TOTAL MANAGERS AND STAFF | | 449 267 | -- | -- | -- | -- | -- | 75 153 | 75 153 | 524 421 | 16.7% | |

1. Include Loans and advances where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s37 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions
A. The original budget approved by council for the current year
B. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
C. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
D. Increases of funds approved under section 31 MFMA
E. Adjustments approved in accordance with section 29 MFMA
F. Adjustments caused by changes in funding allocations from National or Provincial Government
G. Adjusts to Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
H. G + B + C + D + E + F
I. Adjusted Budget H + (A or A1) + G

FS201 Moqhaka - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--------------------------------------|-----|---------------------|---------------|-----------------|----------------|----------------|----------------|-----------------|---------------|-----------------|-----------------|-----------------|------------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 01 - Executive & Council | | 89 344 | (1 809) | 27 | 884 | - | 67 778 | 147 | 64 | 17 987 | 17 987 | 17 987 | 5 445 | 215 840 | 224 951 | 235 039 |
| Vote 02 - Municipal Manager | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Corporate Services | | - | (324) | (346) | (480) | (302) | (431) | (503) | - | (626) | (626) | (626) | 3 892 | (372) | 4 799 | 4 842 |
| Vote 04 - Finance | | 9 548 | 10 410 | 9 636 | 10 301 | 9 670 | 10 527 | 9 972 | 69 | 11 078 | 11 078 | 11 078 | 18 776 | 122 144 | 119 582 | 122 571 |
| Vote 05 - Technical Services | | 113 129 | 60 549 | 70 945 | 58 405 | 55 327 | 86 376 | 97 367 | 14 801 | 95 166 | 95 166 | 95 166 | 244 795 | 1 087 193 | 1 087 397 | 1 113 040 |
| Vote 06 - Community Services | | 14 468 | 6 094 | 5 698 | 5 662 | 5 701 | 12 735 | 5 693 | 227 | 7 793 | 7 793 | 7 793 | 14 124 | 93 780 | 98 129 | 101 045 |
| Vote 07 - Local Economic Development | | 393 | 417 | 1 172 | 571 | 1 282 | 1 013 | 1 188 | 159 | 1 647 | 1 647 | 1 647 | 8 454 | 19 589 | 20 339 | 20 848 |
| Vote 08 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | | 226 882 | 75 338 | 87 133 | 75 342 | 71 677 | 177 998 | 113 865 | 15 320 | 133 045 | 133 045 | 133 045 | 295 486 | 1 538 174 | 1 555 197 | 1 597 385 |
| Expenditure by Vote | | | | | | | | | | | | | | | | |
| Vote 01 - Executive & Council | | 130 815 | 5 445 | 5 857 | 5 510 | 7 658 | 13 653 | (115 218) | 3 089 | 9 959 | 9 959 | 9 959 | 26 188 | 112 874 | 113 123 | 116 001 |
| Vote 02 - Municipal Manager | | 1 707 | 2 016 | 1 845 | 1 956 | 2 263 | 2 168 | 1 903 | 9 | 2 693 | 2 693 | 2 693 | 9 604 | 31 551 | 32 399 | 33 209 |
| Vote 03 - Corporate Services | | 3 692 | 1 934 | 3 629 | 3 596 | 4 010 | 6 206 | 3 527 | 998 | 9 373 | 9 373 | 9 373 | 37 466 | 93 179 | 82 829 | 84 823 |
| Vote 04 - Finance | | 4 645 | 5 853 | 6 782 | 6 182 | 5 073 | 4 930 | 7 265 | 131 | 8 607 | 8 607 | 8 607 | 22 664 | 89 345 | 83 078 | 85 142 |
| Vote 05 - Technical Services | | 15 213 | 20 783 | 92 348 | 36 394 | 37 649 | 34 392 | 26 810 | 1 942 | 68 707 | 68 707 | 68 707 | 340 611 | 812 261 | 821 617 | 845 868 |
| Vote 06 - Community Services | | 12 099 | 16 715 | 12 433 | 25 741 | 17 374 | 17 909 | 19 213 | 2 443 | 24 185 | 24 185 | 24 185 | 68 400 | 264 883 | 258 319 | 264 777 |
| Vote 07 - Local Economic Development | | 2 967 | 2 924 | 2 689 | 2 918 | 2 949 | 2 942 | 3 232 | 128 | 4 125 | 4 125 | 4 125 | 15 114 | 48 238 | 49 465 | 50 618 |
| Vote 08 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | | 171 137 | 55 669 | 125 585 | 82 296 | 76 976 | 82 200 | (53 269) | 8 741 | 127 650 | 127 650 | 127 650 | 520 047 | 1 452 332 | 1 440 828 | 1 480 437 |
| Surplus/ (Deficit) | | 55 745 | 19 669 | (38 452) | (6 954) | (5 299) | 95 798 | 167 133 | 6 579 | 5 395 | 5 395 | 5 395 | (224 562) | 85 843 | 114 369 | 116 948 |

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

FS201 Moqhaka - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 24/02/2026

| Description - Standard classification | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|---------|----------|---------|----------|----------|-----------|----------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 98 918 | 8 288 | 9 357 | 10 819 | 9 385 | 77 921 | 9 618 | 193 | 28 453 | 28 453 | 28 453 | 28 269 | 338 124 | 350 130 | 363 270 |
| Executive and council | | 89 344 | (1 809) | 27 | 884 | - | 67 778 | 147 | 64 | 17 987 | 17 987 | 17 987 | 5 445 | 215 840 | 224 951 | 235 039 |
| Finance and administration | | 9 574 | 10 096 | 9 329 | 9 935 | 9 385 | 10 143 | 9 470 | 128 | 10 466 | 10 466 | 10 466 | 22 824 | 122 284 | 125 179 | 128 231 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 468 | 479 | 1 206 | 522 | 1 323 | 1 035 | 1 263 | 311 | 2 260 | 2 260 | 2 260 | 13 185 | 26 571 | 27 357 | 28 041 |
| Community and social services | | 189 | 148 | 195 | 142 | 146 | 160 | 127 | 170 | 311 | 311 | 311 | 1 520 | 3 730 | 3 898 | 3 995 |
| Sport and recreation | | 38 | 29 | 108 | 150 | 161 | 499 | 883 | 83 | 245 | 245 | 245 | 585 | 3 272 | 3 669 | 3 761 |
| Public safety | | 41 | 42 | 28 | 61 | 65 | 36 | 51 | 52 | 436 | 436 | 436 | 3 484 | 5 170 | 5 354 | 5 488 |
| Housing | | 201 | 259 | 875 | 168 | 951 | 339 | 201 | 5 | 1 268 | 1 268 | 1 268 | 7 595 | 14 399 | 14 436 | 14 797 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 240 | 118 | 139 | (392) | 142 | 1 375 | 263 | 1 549 | 4 213 | 4 213 | 4 213 | 34 771 | 50 845 | 55 211 | 57 624 |
| Planning and development | | 132 | 118 | 139 | 132 | 142 | 119 | 118 | 15 | 106 | 106 | 106 | 330 | 1 566 | 1 853 | 1 899 |
| Road transport | | 107 | 1 | - | (525) | 0 | 1 256 | 145 | 1 534 | 4 097 | 4 097 | 4 097 | 34 355 | 49 164 | 53 238 | 55 601 |
| Environmental protection | | - | - | - | - | - | - | - | - | 10 | 10 | 10 | 86 | 115 | 121 | 124 |
| Trading services | | 127 256 | 66 453 | 76 431 | 64 393 | 60 826 | 97 667 | 102 720 | 13 268 | 98 120 | 98 120 | 98 120 | 219 261 | 1 122 635 | 1 122 499 | 1 148 450 |
| Energy sources | | 62 867 | 33 685 | 45 411 | 39 784 | 28 411 | 37 165 | 72 489 | 13 258 | 47 968 | 47 968 | 47 968 | 98 539 | 575 512 | 601 274 | 615 097 |
| Water management | | 31 145 | 18 529 | 17 777 | 11 410 | 19 131 | 31 110 | 16 951 | 6 | 32 539 | 32 539 | 32 539 | 97 794 | 341 472 | 310 743 | 316 552 |
| Waste water management | | 19 009 | 8 335 | 7 757 | 7 736 | 7 784 | 16 845 | 7 782 | 3 | 10 562 | 10 562 | 10 562 | 14 108 | 121 046 | 122 142 | 125 791 |
| Waste management | | 14 235 | 5 905 | 5 485 | 5 464 | 5 500 | 12 546 | 5 498 | - | 7 050 | 7 050 | 7 050 | 8 821 | 84 606 | 88 340 | 91 011 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | | 226 882 | 75 338 | 87 133 | 75 342 | 71 677 | 177 998 | 113 865 | 15 320 | 133 045 | 133 045 | 133 045 | 295 486 | 1 538 174 | 1 555 197 | 1 597 385 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 143 588 | 22 058 | 20 859 | 26 512 | 24 310 | 31 638 | (93 814) | 6 023 | 37 186 | 37 186 | 37 186 | 108 516 | 401 250 | 385 789 | 395 312 |
| Executive and council | | 131 330 | 6 824 | 6 609 | 6 356 | 8 466 | 14 733 | (114 440) | 3 111 | 10 685 | 10 685 | 10 685 | 26 492 | 121 537 | 122 097 | 125 199 |
| Finance and administration | | 11 927 | 14 844 | 13 884 | 19 746 | 15 456 | 16 568 | 20 214 | 2 912 | 26 038 | 26 038 | 26 038 | 80 541 | 274 207 | 257 976 | 264 253 |
| Internal audit | | 331 | 390 | 367 | 410 | 388 | 336 | 412 | - | 463 | 463 | 463 | 1 483 | 5 506 | 5 717 | 5 860 |
| Community and public safety | | 8 362 | 8 806 | 8 001 | 9 228 | 9 666 | 9 561 | 9 086 | 398 | 12 013 | 12 013 | 12 013 | 37 314 | 136 461 | 136 933 | 140 357 |
| Community and social services | | 843 | 808 | 807 | 1 276 | 1 263 | 1 116 | 908 | 65 | 1 787 | 1 787 | 1 787 | 8 119 | 20 565 | 20 807 | 21 327 |
| Sport and recreation | | 3 562 | 3 486 | 3 248 | 3 826 | 3 466 | 3 968 | 3 794 | 146 | 4 919 | 4 919 | 4 919 | 15 969 | 56 223 | 56 758 | 58 177 |
| Public safety | | 3 141 | 3 739 | 3 213 | 3 365 | 4 173 | 3 641 | 3 569 | 181 | 4 427 | 4 427 | 4 427 | 10 877 | 49 178 | 48 449 | 49 661 |
| Housing | | 817 | 773 | 734 | 760 | 764 | 836 | 815 | 6 | 880 | 880 | 880 | 2 349 | 10 494 | 10 918 | 11 191 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 4 223 | 5 720 | 5 958 | 7 283 | 7 225 | 6 651 | 6 060 | 173 | 9 030 | 9 030 | 9 030 | 22 985 | 93 368 | 75 076 | 76 953 |
| Planning and development | | 958 | 819 | 768 | 815 | 838 | 780 | 980 | 25 | 1 191 | 1 191 | 1 191 | 4 100 | 13 659 | 13 798 | 14 143 |
| Road transport | | 3 022 | 4 563 | 5 001 | 6 247 | 6 026 | 5 685 | 4 892 | 143 | 7 399 | 7 399 | 7 399 | 17 184 | 74 959 | 56 744 | 58 163 |
| Environmental protection | | 243 | 338 | 188 | 220 | 361 | 186 | 189 | 5 | 440 | 440 | 440 | 1 701 | 4 751 | 4 534 | 4 647 |
| Trading services | | 14 876 | 18 980 | 90 672 | 39 185 | 35 672 | 34 248 | 25 295 | 2 147 | 69 145 | 69 145 | 69 145 | 349 405 | 817 914 | 839 518 | 864 216 |
| Energy sources | | 1 781 | 2 501 | 64 694 | 8 212 | 12 918 | 9 849 | 4 652 | 1 284 | 34 147 | 34 147 | 34 147 | 267 169 | 475 502 | 547 824 | 564 243 |
| Water management | | 4 828 | 6 711 | 15 964 | 14 746 | 8 996 | 7 165 | 7 523 | 356 | 18 041 | 18 041 | 18 041 | 43 281 | 163 692 | 122 771 | 126 828 |
| Waste water management | | 4 280 | 5 223 | 5 433 | 6 034 | 8 274 | 9 792 | 8 052 | 150 | 7 971 | 7 971 | 7 971 | 14 582 | 85 734 | 82 395 | 84 455 |
| Waste management | | 3 987 | 4 545 | 4 582 | 10 193 | 5 484 | 7 442 | 5 068 | 357 | 8 985 | 8 985 | 8 985 | 24 373 | 92 987 | 86 528 | 88 691 |
| Other | | 88 | 106 | 94 | 88 | 103 | 203 | 103 | - | 276 | 276 | 276 | 1 827 | 3 339 | 3 512 | 3 600 |
| Total Expenditure - Functional | | 171 137 | 55 669 | 125 585 | 82 296 | 76 976 | 82 200 | (53 269) | 8 741 | 127 650 | 127 650 | 127 650 | 520 047 | 1 452 332 | 1 440 828 | 1 480 437 |
| Surplus/ (Deficit) 1. | | 55 745 | 19 669 | (38 452) | (6 954) | (5 299) | 95 798 | 167 133 | 6 579 | 5 395 | 5 395 | 5 395 | (224 561) | 85 843 | 114 369 | 116 948 |

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

FS201 Moqhaka - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|---------------|-----------------|----------------|----------------|----------------|-----------------|---------------|----------------|----------------|----------------|------------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 54 656 | 32 567 | 44 541 | 38 940 | 27 541 | 30 212 | 71 614 | 13 229 | 45 678 | 45 678 | 45 678 | 97 805 | 548 139 | 572 806 | 587 126 |
| Service charges - Water | | 13 232 | 13 760 | 13 666 | 7 901 | 15 042 | 15 792 | 12 896 | 6 | 17 003 | 17 003 | 17 003 | 60 734 | 204 038 | 213 219 | 218 550 |
| Service charges - Waste Water Management | | 6 233 | 6 245 | 6 211 | 6 186 | 6 188 | 6 172 | 6 163 | 3 | 6 489 | 6 489 | 6 489 | 12 349 | 75 216 | 76 620 | 78 536 |
| Service charges - Waste Management | | 4 382 | 4 366 | 4 366 | 4 341 | 4 339 | 4 329 | 4 323 | - | 4 225 | 4 225 | 4 225 | 7 580 | 50 701 | 52 983 | 54 307 |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 8 144 | 7 968 | 8 036 | 7 425 | 8 086 | 8 274 | 8 168 | - | 7 446 | 7 446 | 7 446 | 4 690 | 83 128 | 82 228 | 84 283 |
| Interest earned from Current and Non Current Assets | | - | - | - | - | - | - | - | - | 5 | 5 | 5 | 47 | 63 | 66 | 68 |
| Dividends | | 24 | 799 | 22 | 606 | 28 | 855 | 293 | - | 395 | 395 | 395 | 930 | 4 744 | 4 958 | 5 082 |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 335 | 303 | 986 | 309 | 1 181 | 882 | 637 | 82 | 897 | 897 | 897 | 2 479 | 9 883 | 9 673 | 9 914 |
| Licence and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | 9 353 | 9 353 | 15 633 | 16 024 |
| Operational Revenue | | 143 | (190) | (282) | (434) | (348) | (453) | (423) | 94 | 125 | 125 | 125 | 10 871 | 9 353 | 15 633 | 16 024 |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | |
| Property rates | | 8 201 | 8 204 | 8 224 | 8 231 | 8 233 | 8 234 | 8 233 | - | 8 682 | 8 682 | 8 682 | 15 109 | 98 716 | 99 073 | 101 550 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | (76) | 102 | 113 | 93 | 170 | 154 | 69 | 66 | 446 | 446 | 446 | 3 573 | 5 603 | 6 044 | 6 195 |
| Licences or permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | | 130 294 | - | - | 1 196 | - | 101 242 | 175 | - | 34 445 | 34 445 | 34 445 | 27 654 | 363 896 | 332 879 | 346 163 |
| Interest | | 859 | 838 | 795 | 798 | 834 | 845 | 858 | - | 974 | 974 | 974 | 1 007 | 9 755 | 8 750 | 8 969 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 77 | 78 | 78 | 78 | 78 | 78 | 78 | - | (22) | (22) | (22) | (744) | (267) | (279) | (286) |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | | 226 882 | 75 338 | 87 133 | 76 193 | 71 677 | 176 965 | 113 785 | 13 786 | 127 501 | 127 501 | 127 501 | 253 438 | 1 480 995 | 1 499 442 | 1 541 891 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 38 636 | 38 540 | 37 549 | 40 534 | 41 775 | 40 117 | 37 868 | 6 | 52 546 | 52 546 | 52 546 | 92 221 | 524 882 | 468 152 | 479 760 |
| Remuneration of councillors | | 1 799 | 1 799 | 1 799 | 2 220 | 1 841 | 1 841 | 1 841 | - | 2 236 | 2 236 | 2 236 | 8 532 | 28 381 | 30 811 | 31 582 |
| Bulk purchases - electricity | | - | 1 168 | 56 150 | 634 | 1 022 | 824 | 806 | 170 | 15 490 | 15 490 | 15 490 | 218 104 | 325 349 | 449 314 | 463 270 |
| Inventory consumed | | 1 121 | 1 880 | 1 661 | 4 391 | 4 057 | 2 715 | 3 195 | 335 | 5 092 | 5 092 | 5 092 | (33 017) | 1 614 | 1 687 | 1 729 |
| Debt impairment | | - | - | - | - | - | - | - | - | 571 | 571 | 571 | 36 782 | 38 496 | 63 955 | 66 541 |
| Depreciation and amortisation | | - | - | - | - | - | - | - | - | 859 | 859 | 859 | 7 728 | 10 305 | 10 768 | 11 038 |
| Interest | | 121 145 | 550 | 550 | 550 | 550 | 550 | (120 045) | - | 733 | 733 | 733 | 2 743 | 8 790 | 9 186 | 9 416 |
| Contracted services | | 5 763 | 3 055 | 16 295 | 18 031 | 12 675 | 15 162 | 10 074 | 4 410 | 29 757 | 29 757 | 29 757 | 96 433 | 271 169 | 196 840 | 201 734 |
| Transfers and subsidies | | (25) | - | 30 | - | - | - | 5 | 25 | 91 | 91 | 91 | 786 | 1 095 | 1 144 | 1 173 |
| Irrecoverable debts written off | | 159 | 654 | 1 513 | 1 405 | 301 | 601 | 367 | - | 1 538 | 1 538 | 1 538 | 391 | 10 002 | 4 145 | 4 248 |
| Operational costs | | 2 545 | 8 023 | 10 038 | 14 531 | 14 756 | 20 390 | 12 620 | 3 795 | 18 731 | 18 731 | 18 731 | 49 758 | 192 648 | 178 280 | 182 737 |
| Losses on disposal of Assets | | - | - | - | - | - | - | - | - | 5 | 5 | 5 | 47 | 63 | 66 | 68 |
| Other Losses | | (6) | - | - | - | - | - | - | - | 1 | 1 | 1 | 8 | 6 | - | - |
| Total Expenditure | | 171 137 | 55 669 | 125 585 | 82 296 | 76 976 | 82 200 | (53 269) | 8 741 | 127 650 | 127 650 | 127 650 | 480 516 | 1 412 800 | 1 414 349 | 1 453 296 |
| Surplus/(Deficit) | | 55 745 | 19 669 | (38 452) | (6 102) | (5 299) | 94 765 | 167 054 | 5 045 | (149) | (149) | (149) | (227 078) | 68 195 | 85 094 | 88 596 |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | (852) | - | 1 033 | 80 | 1 534 | 5 544 | 5 544 | 5 544 | 48 105 | 66 532 | 71 388 | 71 518 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 55 745 | 19 669 | (38 452) | (6 954) | (5 299) | 95 798 | 167 133 | 6 579 | 5 395 | 5 395 | 5 395 | (178 973) | 134 727 | 156 482 | 160 114 |

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

FS201 Moqhaka - Supporting Table SB15 Adjustments Budget - monthly cash flow - 24/02/2026

| Monthly cash flows | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|-----------------|-----------------|-----------------|----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | 1 | | | | | | | | | | | | | | | |
| Property rates | | 4 385 | 6 621 | 5 251 | 13 696 | 5 873 | 6 009 | 8 634 | - | 10 015 | 10 015 | 10 015 | 39 665 | 120 179 | 125 587 | 128 727 |
| Service charges - electricity revenue | | 42 157 | 36 139 | 44 679 | 48 421 | 26 237 | 28 316 | 63 850 | - | 51 198 | 51 198 | 51 198 | 170 981 | 614 374 | 642 021 | 658 072 |
| Service charges - water revenue | | 5 862 | 8 452 | 6 232 | 5 646 | 5 667 | 4 958 | 4 172 | - | 14 548 | 14 548 | 14 548 | 89 947 | 174 582 | 182 438 | 186 999 |
| Service charges - sanitation revenue | | 2 782 | 6 511 | 3 404 | 3 567 | 3 306 | 3 017 | 2 698 | - | 5 148 | 5 148 | 5 148 | 21 043 | 61 770 | 64 550 | 66 163 |
| Service charges - refuse | | 3 097 | 5 184 | 3 475 | 3 628 | 3 598 | 3 394 | 3 110 | - | 1 134 | 1 134 | 1 134 | (15 285) | 13 603 | 14 215 | 14 570 |
| Rental of facilities and equipment | | 2 | 2 | 2 | 196 | 2 | 2 | 2 | - | 102 | 102 | 102 | 711 | 1 223 | 1 278 | 1 310 |
| Interest earned - external investments | | - | 768 | - | 590 | - | 838 | 276 | - | - | - | - | (2 473) | - | - | - |
| Interest earned - outstanding debtors | | 474 | 829 | 952 | 571 | 499 | 494 | 411 | - | - | - | - | (4 230) | - | - | - |
| Dividends received | | 24 | 799 | 22 | 606 | 28 | 855 | 293 | - | 395 | 395 | 395 | 930 | 4 744 | 4 958 | 5 082 |
| Fines, penalties and forfeits | | (100) | 66 | 89 | 45 | 108 | 126 | 23 | - | 140 | 140 | 140 | 899 | 1 676 | 1 751 | 1 795 |
| Licences and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies - Operational | | 130 294 | 9 501 | 9 477 | 5 131 | 673 | 110 212 | - | - | 27 893 | 27 893 | 27 893 | (14 253) | 334 714 | 339 328 | 354 416 |
| Other revenue | | 2 850 | (33 878) | (8 529) | (26 477) | (18 424) | (118 345) | (20 755) | - | (11 417) | (11 417) | (11 417) | 120 799 | (137 010) | (132 727) | (142 650) |
| Cash Receipts by Source | | 191 829 | 40 993 | 65 056 | 55 620 | 27 568 | 39 876 | 62 714 | - | 99 155 | 99 155 | 99 155 | 408 735 | 1 189 855 | 1 243 399 | 1 274 484 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 4 595 | - | - | 852 | - | 8 567 | - | - | 5 623 | 5 623 | 5 623 | 36 589 | 67 471 | 70 507 | 72 269 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | 63 | 63 | 63 | 568 | 758 | 792 | 812 |
| Proceeds on Disposal of Fixed and Intangible Assets | | 0 | (22) | 0 | 0 | (70) | (52) | 0 | - | 708 | 708 | 708 | 6 512 | 8 493 | 8 875 | 9 097 |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 209 | 45 | 402 | 231 | 46 | (128) | 78 | - | - | - | - | (883) | - | - | - |
| VAT Control (receipts) | | - | - | - | (1 042) | 1 353 | (2 593) | (15) | - | - | - | - | 2 298 | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 196 633 | 41 017 | 65 458 | 55 661 | 28 897 | 45 670 | 62 777 | - | 105 548 | 105 548 | 105 548 | 453 819 | 1 266 576 | 1 323 572 | 1 356 661 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | - | 58 659 | 37 457 | 39 648 | 39 674 | 43 106 | 37 985 | - | 39 084 | 39 084 | 39 084 | 95 223 | 469 002 | 490 107 | 502 360 |
| Remuneration of councillors | | - | 2 054 | 1 016 | 1 260 | 1 030 | 1 000 | 994 | - | 2 573 | 2 573 | 2 573 | 15 805 | 30 879 | 32 269 | 33 075 |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Electricity | 2 | 35 872 | 1 344 | 11 186 | 5 730 | 1 176 | 40 948 | 927 | - | 37 135 | 37 135 | 37 135 | 116 762 | 325 349 | 449 314 | 463 270 |
| Acquisitions - water & other inventory | 3 | - | - | - | - | - | - | - | - | 411 | 411 | 411 | 461 | 1 693 | 1 769 | 1 814 |
| Contracted services | | - | - | - | - | - | - | - | - | 14 210 | 14 210 | 14 210 | 127 891 | 170 522 | 164 492 | 168 973 |
| Transfers and grants - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 153 333 | 50 322 | 37 530 | 52 711 | 54 088 | 8 815 | 39 139 | - | 43 033 | 43 033 | 43 033 | (8 640) | 516 396 | 539 634 | 553 125 |
| Cash Payments by Type | | 189 204 | 112 378 | 87 189 | 99 349 | 95 968 | 93 869 | 79 045 | - | 136 446 | 136 446 | 136 446 | 347 501 | 1 513 841 | 1 677 585 | 1 722 616 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 13 | 9 704 | 2 495 | 6 918 | 680 | 3 014 | 1 537 | - | 7 918 | 7 918 | 7 918 | 46 906 | 95 021 | 113 000 | 115 457 |
| Repayment of borrowing | | 307 | 579 | 382 | 343 | 354 | 354 | 347 | - | 177 | 177 | 177 | (1 075) | 2 121 | 2 217 | 2 272 |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | | 189 524 | 122 661 | 90 065 | 106 610 | 97 002 | 97 237 | 80 929 | - | 144 541 | 144 541 | 144 541 | 393 333 | 1 610 984 | 1 792 802 | 1 840 345 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 7 108 | (81 644) | (24 606) | (50 949) | (68 105) | (51 567) | (18 152) | - | (38 993) | (38 993) | (38 993) | 60 487 | (344 408) | (469 230) | (483 684) |
| Cash/cash equivalents at the month/year beginning: | | (23 158) | (16 049) | (97 694) | (122 300) | (173 249) | (241 354) | (292 921) | (311 073) | (311 073) | (350 066) | (389 059) | (428 052) | (23 158) | (367 565) | (836 795) |
| Cash/cash equivalents at the month/year end: | | (16 049) | (97 694) | (122 300) | (173 249) | (241 354) | (292 921) | (311 073) | (311 073) | (350 066) | (389 059) | (428 052) | (367 565) | (367 565) | (836 795) | (1 320 479) |

FS201 Moqhaka - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 24/02/2026

| Description - Municipal Vote | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Multi-year expenditure appropriation | 1 | | | | | | | | | | | | | | | |
| Vote 01 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Municipal Manager | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Finance | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 06 - Community Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Local Economic Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure appropriation | | | | | | | | | | | | | | | | |
| Vote 01 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Municipal Manager | | - | - | - | - | - | - | - | 16 | 16 | 16 | 119 | 165 | 219 | 225 | |
| Vote 03 - Corporate Services | | - | 7 | 49 | - | - | 172 | (22) | 240 | 240 | 240 | 1 732 | 2 660 | 3 898 | 3 995 | |
| Vote 04 - Finance | | - | - | - | - | - | - | 1 011 | 36 | 36 | 36 | (872) | 247 | 1 443 | 1 479 | |
| Vote 05 - Technical Services | | 12 | 368 | 787 | 606 | 680 | 2 841 | 2 204 | 4 376 | 4 376 | 4 376 | 25 542 | 46 184 | 85 182 | 85 384 | |
| Vote 06 - Community Services | | - | 9 329 | 1 658 | 6 312 | - | - | (2 523) | 18 | 2 173 | 2 173 | 4 596 | 25 908 | 20 069 | 22 700 | |
| Vote 07 - Local Economic Development | | 1 | - | - | - | - | - | 868 | - | 316 | 316 | 316 | 405 | 2 224 | 2 189 | 1 673 |
| Vote 08 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 3 | 13 | 9 704 | 2 495 | 6 918 | 680 | 3 014 | 1 537 | 33 | 7 158 | 7 158 | 7 158 | 31 522 | 77 388 | 113 000 | 115 457 |
| Total Capital Expenditure | 2 | 13 | 9 704 | 2 495 | 6 918 | 680 | 3 014 | 1 537 | 33 | 7 158 | 7 158 | 7 158 | 31 522 | 77 388 | 113 000 | 115 457 |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

FS201 Moqhaka - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|--------|--------|--------|---|---------------------|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Capital Expenditure - Functional | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 7 | 49 | - | - | 172 | 988 | 18 | 350 | 350 | 350 | 1 274 | 3 560 | 7 619 | 7 809 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | 7 | 49 | - | - | 172 | 988 | 18 | 350 | 350 | 350 | 1 274 | 3 560 | 7 619 | 7 809 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 13 | 9 337 | 1 662 | 6 343 | 9 | - | (1 655) | 5 | 2 480 | 2 480 | 2 480 | 5 921 | 29 077 | 17 446 | 17 311 |
| Community and social services | | - | - | 27 | - | - | - | - | - | 36 | 36 | 36 | 365 | 500 | 7 911 | 8 108 |
| Sport and recreation | | 1 | - | - | - | - | - | 1 063 | - | 510 | 510 | 510 | 3 195 | 5 789 | 1 881 | 1 357 |
| Public safety | | 12 | 9 337 | 1 635 | 6 343 | 9 | - | (2 718) | 5 | 1 885 | 1 885 | 1 885 | 2 261 | 22 537 | 7 446 | 7 632 |
| Housing | | - | - | - | - | - | - | - | - | 50 | 50 | 50 | 100 | 250 | 209 | 214 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 350 | 783 | - | - | - | 2 174 | - | 802 | 802 | 802 | 2 068 | 7 779 | 58 296 | 60 719 |
| Planning and development | | - | - | - | - | - | - | - | - | 103 | 103 | 103 | 206 | 516 | 705 | 723 |
| Road transport | | - | 350 | 783 | - | - | - | 2 174 | - | 692 | 692 | 692 | 1 801 | 7 183 | 57 507 | 59 910 |
| Environmental protection | | - | - | - | - | - | - | - | - | 7 | 7 | 7 | 60 | 80 | 84 | 86 |
| <i>Trading services</i> | | - | 10 | - | 575 | 671 | 2 841 | 30 | 10 | 3 517 | 3 517 | 3 517 | 22 243 | 36 932 | 29 513 | 29 489 |
| Energy sources | | - | - | - | - | - | - | - | - | 21 | 21 | 21 | 187 | 250 | 4 177 | 4 281 |
| Water management | | - | 10 | - | - | 32 | - | 30 | 10 | 1 770 | 1 770 | 1 770 | 15 227 | 20 617 | 22 380 | 20 047 |
| Waste water management | | - | - | - | 575 | 640 | 2 841 | - | - | 1 714 | 1 714 | 1 714 | 6 750 | 15 947 | 157 | 161 |
| Waste management | | - | - | - | - | - | - | - | - | 13 | 13 | 13 | 79 | 119 | 2 800 | 5 000 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | 8 | 8 | 8 | 16 | 40 | 125 | 129 |
| Total Capital Expenditure - Functional | | 13 | 9 704 | 2 495 | 6 918 | 680 | 3 014 | 1 537 | 33 | 7 158 | 7 158 | 7 158 | 31 522 | 77 388 | 113 000 | 115 457 |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

| | | | | | | | | | | | |
|--|--------------|---|---|---|---|---|--------------|-------------|--------------|--------------|--------------|
| Community Assets | 4 553 | - | - | - | - | - | (514) | (514) | 4 039 | 6 270 | 6 427 |
| Community Facilities | 4 553 | - | - | - | - | - | (514) | (514) | 4 039 | 6 270 | 6 427 |
| Halls | 500 | - | - | - | - | - | (100) | (100) | 400 | 523 | 536 |
| Centres | | | | | | | | | | | |
| Crèches | | | | | | | | | | | |
| Clinics/Care Centres | | | | | | | | | | | |
| Fire/Ambulance Stations | | | | | | | | | | | |
| Testing Stations | | | | | | | | | | | |
| Museums | | | | | | | | | | | |
| Galleries | | | | | | | | | | | |
| Theatres | | | | | | | | | | | |
| Libraries | | | | | | | | | | | |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | 1 568 | 1 607 |
| Police | | | | | | | | | | | |
| Purfs | | | | | | | | | | | |
| Public Open Space | | | | | | | | | | | |
| Nature Reserves | | | | | | | | | | | |
| Public Ablution Facilities | | | | | | | | | | | |
| Markets | | | | | | | | | | | |
| Stalls | | | | | | | | | | | |
| Abattoirs | | | | | | | | | | | |
| Airports | | | | | | | | | | | |
| Taxi Ranks/Bus Terminals | | | | | | | | | | | |
| Capital Spares | 4 053 | - | - | - | - | - | (414) | (414) | 3 639 | 4 180 | 4 285 |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - |
| Monuments | | | | | | | | | | | |
| Historic Buildings | | | | | | | | | | | |
| Works of Art | | | | | | | | | | | |
| Conservation Areas | | | | | | | | | | | |
| Other Heritage | | | | | | | | | | | |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | |
| Other assets | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | | | | | | | | | | |
| Building Plan Offices | | | | | | | | | | | |
| Workshops | | | | | | | | | | | |
| Yards | | | | | | | | | | | |
| Stores | | | | | | | | | | | |
| Laboratories | | | | | | | | | | | |
| Training Centres | | | | | | | | | | | |
| Manufacturing Plant | | | | | | | | | | | |
| Depots | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | |
| Housing | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing | | | | | | | | | | | |
| Social Housing | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | | | | | | | | | |
| Intangible Assets | - | - | - | - | - | - | - | - | - | 1 045 | 1 071 |
| Servitudes | | | | | | | | | | | |
| Licences and Rights | - | - | - | - | - | - | - | - | - | 1 045 | 1 071 |
| Water Rights | | | | | | | | | | | |
| Effluent Licenses | | | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | | | |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | 1 045 | 1 071 |
| Load Settlement Software Applications | | | | | | | | | | | |
| Unspecified | | | | | | | | | | | |
| Computer Equipment | 2 500 | - | - | - | - | - | (60) | (60) | 2 440 | 3 658 | 3 749 |
| Computer Equipment | 2 500 | - | - | - | - | - | (60) | (60) | 2 440 | 3 658 | 3 749 |
| Furniture and Office Equipment | 2 447 | - | - | - | - | - | 512 | 512 | 2 959 | 1 206 | 1 237 |
| Furniture and Office Equipment | 2 447 | - | - | - | - | - | 512 | 512 | 2 959 | 1 206 | 1 237 |

| | | | | | | | | | | | | |
|---|---|--------|---|---|---|---|---|----------|----------|--------|--------|--------|
| Machinery and Equipment | | 4 339 | - | - | - | - | - | 1 334 | 1 334 | 5 674 | 7 095 | 6 701 |
| Machinery and Equipment | | 4 339 | - | - | - | - | - | 1 334 | 1 334 | 5 674 | 7 095 | 6 701 |
| Transport Assets | | 20 000 | - | - | - | - | - | 450 | 450 | 20 450 | 18 793 | 21 120 |
| Transport Assets | | 20 000 | - | - | - | - | - | 450 | 450 | 20 450 | 18 793 | 21 120 |
| 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 new assets to be adjusted | 1 | 53 207 | - | - | - | - | - | (11 314) | (11 314) | 41 893 | 58 954 | 59 028 |

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

| | | | | | | | | | | | | | |
|---|---|-------|---|---|---|---|---|----------|----------|---------|--------|--------|--|
| Galleries | | | | | | | | | | | | | |
| Theatres | | | | | | | | | | | | | |
| Libraries | | | | | | | | | | | | | |
| Cemeteries/Crematoria | | | | | | | | | | | | | |
| Police | | | | | | | | | | | | | |
| Purts | | | | | | | | | | | | | |
| Public Open Space | | | | | | | | | | | | | |
| Nature Reserves | | | | | | | | | | | | | |
| Public Ablution Facilities | | | | | | | | | | | | | |
| Markets | | | | | | | | | | | | | |
| Stalls | | | | | | | | | | | | | |
| Abattoirs | | | | | | | | | | | | | |
| Airports | | | | | | | | | | | | | |
| Taxi Ranks/Bus Terminals | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Sport and Recreation Facilities | | | | | | | | | | | | | |
| Indoor Facilities | | | | | | | | | | | | | |
| Outdoor Facilities | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Heritage assets | | | | | | | | | | | | | |
| Monuments | | | | | | | | | | | | | |
| Historic Buildings | | | | | | | | | | | | | |
| Works of Art | | | | | | | | | | | | | |
| Conservation Areas | | | | | | | | | | | | | |
| Other Heritage | | | | | | | | | | | | | |
| Investment properties | | | | | | | | | | | | | |
| Revenue Generating | | | | | | | | | | | | | |
| Improved Property | | | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | | | |
| Non-revenue Generating | | | | | | | | | | | | | |
| Improved Property | | | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | | | |
| Other assets | | | | | | | | | | | | | |
| Operational Buildings | | | | | | | | | | | | | |
| Municipal Offices | | | | | | | | | | | | | |
| Pay/Enquiry Points | | | | | | | | | | | | | |
| Building Plan Offices | | | | | | | | | | | | | |
| Workshops | | | | | | | | | | | | | |
| Yards | | | | | | | | | | | | | |
| Stores | | | | | | | | | | | | | |
| Laboratories | | | | | | | | | | | | | |
| Training Centres | | | | | | | | | | | | | |
| Manufacturing Plant | | | | | | | | | | | | | |
| Depots | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | |
| Staff Housing | | | | | | | | | | | | | |
| Social Housing | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | | | | |
| Intangible Assets | | | | | | | | | | | | | |
| Servitudes | | | | | | | | | | | | | |
| Licences and Rights | | | | | | | | | | | | | |
| Water Rights | | | | | | | | | | | | | |
| Effluent Licenses | | | | | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | | | | | |
| Computer Software and Applications | | | | | | | | | | | | | |
| Load Settlement Software Applications | | | | | | | | | | | | | |
| Unspecified | | | | | | | | | | | | | |
| Computer Equipment | | | | | | | | | | | | | |
| Computer Equipment | | | | | | | | | | | | | |
| Furniture and Office Equipment | | | | | | | | | | | | | |
| Furniture and Office Equipment | | | | | | | | | | | | | |
| Machinery and Equipment | | | | | | | | | | | | | |
| Machinery and Equipment | | | | | | | | | | | | | |
| Transport Assets | | | | | | | | | | | | | |
| Transport Assets | | | | | | | | | | | | | |
| 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 to be adjusted | 1 | 8 894 | - | - | - | - | - | (17 788) | (17 788) | (8 894) | 53 001 | 55 358 | |

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

| check balance - - -

| | | | | | | | | | | | |
|---|--------|---|---|---|---|---|---------|---------|--------|--------|--------|
| Crèches | | | | | | | | - | - | | |
| Clinics/Care Centres | | | | | | | | - | - | | |
| Fire/Ambulance Stations | | | | | | | | - | - | | |
| Testing Stations | | | | | | | | - | - | | |
| Museums | | | | | | | | - | - | | |
| Galleries | | | | | | | | - | - | | |
| Theatres | | | | | | | | - | - | | |
| Libraries | | | | | | | | - | - | | |
| Cemeteries/Crematoria | 1 129 | - | - | - | - | - | (210) | (210) | 920 | 1 180 | 1 210 |
| Police | | | | | | | | - | - | | |
| Parks | | | | | | | | - | - | | |
| Public Open Space | | | | | | | | - | - | | |
| Nature Reserves | | | | | | | | - | - | | |
| Public Ablution Facilities | | | | | | | | - | - | | |
| Markets | | | | | | | | - | - | | |
| Stalls | | | | | | | | - | - | | |
| Abattoirs | | | | | | | | - | - | | |
| Airports | | | | | | | | - | - | | |
| Taxi Ranks/Bus Terminals | | | | | | | | - | - | | |
| Capital Spares | | | | | | | | - | - | | |
| Sport and Recreation Facilities | 3 840 | - | - | - | - | - | 311 | 311 | 4 151 | 4 013 | 4 113 |
| Indoor Facilities | | | | | | | | - | - | | |
| Outdoor Facilities | 3 840 | - | - | - | - | - | 311 | 311 | 4 151 | 4 013 | 4 113 |
| Capital Spares | | | | | | | | - | - | | |
| Heritage assets | | | | | | | | | | | |
| Monuments | | | | | | | | - | - | | |
| Historic Buildings | | | | | | | | - | - | | |
| Works of Art | | | | | | | | - | - | | |
| Conservation Areas | | | | | | | | - | - | | |
| Other Heritage | | | | | | | | - | - | | |
| Investment properties | | | | | | | | | | | |
| Revenue Generating | | | | | | | | - | - | | |
| Improved Property | | | | | | | | - | - | | |
| Unimproved Property | | | | | | | | - | - | | |
| Non-revenue Generating | | | | | | | | - | - | | |
| Improved Property | | | | | | | | - | - | | |
| Unimproved Property | | | | | | | | - | - | | |
| Other assets | 9 495 | - | - | - | - | - | (6 643) | (6 643) | 2 853 | 9 923 | 10 171 |
| Operational Buildings | 8 057 | - | - | - | - | - | (5 893) | (5 893) | 2 165 | 8 420 | 8 630 |
| Municipal Offices | 8 057 | - | - | - | - | - | (5 893) | (5 893) | 2 165 | 8 420 | 8 630 |
| Pay/Enquiry Points | | | | | | | | - | - | | |
| Building Plan Offices | | | | | | | | - | - | | |
| Workshops | | | | | | | | - | - | | |
| Yards | | | | | | | | - | - | | |
| Stores | | | | | | | | - | - | | |
| Laboratories | | | | | | | | - | - | | |
| Training Centres | | | | | | | | - | - | | |
| Manufacturing Plant | | | | | | | | - | - | | |
| Depots | | | | | | | | - | - | | |
| Capital Spares | | | | | | | | - | - | | |
| Housing | 1 438 | - | - | - | - | - | (750) | (750) | 688 | 1 503 | 1 540 |
| Staff Housing | 1 438 | - | - | - | - | - | (750) | (750) | 688 | 1 503 | 1 540 |
| Social Housing | | | | | | | | - | - | | |
| Capital Spares | | | | | | | | - | - | | |
| Biological or Cultivated Assets | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Biological or Cultivated Assets | 14 | - | - | - | - | - | - | - | 14 | 14 | 15 |
| Intangible Assets | | | | | | | | | | | |
| Servitudes | | | | | | | | - | - | | |
| Licences and Rights | | | | | | | | - | - | | |
| Water Rights | | | | | | | | - | - | | |
| Effluent Licenses | | | | | | | | - | - | | |
| Solid Waste Licenses | | | | | | | | - | - | | |
| Computer Software and Applications | | | | | | | | - | - | | |
| Lead Settlement Software Applications | | | | | | | | - | - | | |
| Unspecified | | | | | | | | - | - | | |
| Computer Equipment | | | | | | | | | | | |
| Computer Equipment | | | | | | | | - | - | | |
| Furniture and Office Equipment | 5 014 | - | - | - | - | - | (292) | (292) | 4 721 | 5 239 | 5 370 |
| Furniture and Office Equipment | 5 014 | - | - | - | - | - | (292) | (292) | 4 721 | 5 239 | 5 370 |
| Machinery and Equipment | 1 123 | - | - | - | - | - | (23) | (23) | 1 100 | 1 174 | 1 203 |
| Machinery and Equipment | 1 123 | - | - | - | - | - | (23) | (23) | 1 100 | 1 174 | 1 203 |
| Transport Assets | 17 528 | - | - | - | - | - | 2 514 | 2 514 | 20 042 | 18 317 | 18 775 |
| Transport Assets | 17 528 | - | - | - | - | - | 2 514 | 2 514 | 20 042 | 18 317 | 18 775 |
| Land | | | | | | | | | | | |
| Land | | | | | | | | - | - | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | - | - | | |

| | | | | | | | | | | | | | |
|---|----------|----------------|----------|----------|----------|----------|----------|----------|---------------|---------------|----------------|----------------|----------------|
| <u>Living resources</u> | | - | - | - | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure to be adjusted | 1 | 130 979 | - | - | - | - | - | - | 27 228 | 27 228 | 158 207 | 137 082 | 140 509 |

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1) + G

| check balance

| | | | | | | | | | | | | | |
|--|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|---------------|---------------|
| Living resources | | | | | | | | | | | | | |
| Mature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | | | | |
| Immature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | | | | |
| Total Depreciation to be adjusted | 1 | 10 305 | - | - | - | - | - | - | - | - | 10 305 | 10 768 | 11 038 |

References

- 1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- 7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
- 9. Increases of funds approved under section 31 MFMA
- 10. Adjustments approved in accordance with section 29 MFMA
- 11. Adjustments to funding allocations from National or Provincial Government
- 12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- 13. G = B + C + D + E + F
- 14. Adjusted Budget H = (A or A1) + G

| | | | | |
|---------------|-----------|--|-----------|-----------|
| check balance | 8 690 129 | | 9 081 189 | 9 308 215 |
|---------------|-----------|--|-----------|-----------|

| | | | | | | | | | | | | | |
|---|---|--------|---|---|---|---|---|---|--------|--------|--------|-------|-------|
| Galleries | | | | | | | | | - | - | | | |
| Theatres | | | | | | | | | - | - | | | |
| Libraries | | | | | | | | | - | - | | | |
| Cemeteries/Crematoria | | | | | | | | | - | - | | | |
| Police | | | | | | | | | - | - | | | |
| Purvs | | | | | | | | | - | - | | | |
| Public Open Space | - | - | - | - | - | - | - | - | - | - | - | - | |
| Nature Reserves | | | | | | | | | - | - | | | |
| Public Ablution Facilities | | | | | | | | | - | - | | | |
| Markets | | | | | | | | | - | - | | | |
| Stalls | | | | | | | | | - | - | | | |
| Abattoirs | | | | | | | | | - | - | | | |
| Airports | | | | | | | | | - | - | | | |
| Taxi Ranks/Bus Terminals | | | | | | | | | - | - | | | |
| Capital Spares | | | | | | | | | - | - | | | |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - | - | - | - | |
| Indoor Facilities | | | | | | | | | - | - | | | |
| Outdoor Facilities | | | | | | | | | - | - | | | |
| Capital Spares | | | | | | | | | - | - | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | - | |
| Monuments | | | | | | | | | - | - | | | |
| Historic Buildings | | | | | | | | | - | - | | | |
| Works of Art | | | | | | | | | - | - | | | |
| Conservation Areas | | | | | | | | | - | - | | | |
| Other Heritage | | | | | | | | | - | - | | | |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | - | |
| Revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - | |
| Improved Property | | | | | | | | | - | - | | | |
| Unimproved Property | | | | | | | | | - | - | | | |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - | |
| Improved Property | | | | | | | | | - | - | | | |
| Unimproved Property | | | | | | | | | - | - | | | |
| Other assets | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Buildings | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Offices | | | | | | | | | - | - | | | |
| Pay/Enquiry Points | | | | | | | | | - | - | | | |
| Building Plan Offices | | | | | | | | | - | - | | | |
| Workshops | | | | | | | | | - | - | | | |
| Yards | | | | | | | | | - | - | | | |
| Stores | | | | | | | | | - | - | | | |
| Laboratories | | | | | | | | | - | - | | | |
| Training Centres | | | | | | | | | - | - | | | |
| Manufacturing Plant | | | | | | | | | - | - | | | |
| Depots | | | | | | | | | - | - | | | |
| Capital Spares | | | | | | | | | - | - | | | |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | |
| Staff Housing | | | | | | | | | - | - | | | |
| Social Housing | | | | | | | | | - | - | | | |
| Capital Spares | | | | | | | | | - | - | | | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | | | | | | | | | - | - | | | |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | |
| Servitudes | | | | | | | | | - | - | | | |
| Licences and Rights | - | - | - | - | - | - | - | - | - | - | - | - | |
| Water Rights | | | | | | | | | - | - | | | |
| Effluent Licenses | | | | | | | | | - | - | | | |
| Solid Waste Licenses | | | | | | | | | - | - | | | |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | - | - | - | |
| Load Settlement Software Applications | | | | | | | | | - | - | | | |
| Unspecified | | | | | | | | | - | - | | | |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | | | | | | | | | - | - | | | |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | | | | | | | | | - | - | | | |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - | |
| Machinery and Equipment | | | | | | | | | - | - | | | |
| Transport Assets | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transport Assets | | | | | | | | | - | - | | | |
| 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 | | | | | | | | | - | - | | | |
| Immatute | - | - | - | - | - | - | - | - | - | - | - | - | |
| Policing and Protection | | | | | | | | | - | - | | | |
| Zoological plants and animals | | | | | | | | | - | - | | | |
| Total Capital Expenditure on upgrading of existing assets to be adjusted | 1 | 32 920 | - | - | - | - | - | - | 11 469 | 11 469 | 44 389 | 1 045 | 1 071 |

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

| check balance - - -

FS201 Moqhaka - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 24/02/2026

| R thousands | Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Medium Term Revenue and Expenditure Framework | | | | | | |
|---|---|---|----------------|-----------|-------------------------|----------------------|--------------------------|--------------------------------|--------------------------------|-------------------------|---------------|--------------|---|-----------------|------------------------|-----------------|------------------------|-----------------|--|
| | | | | | | | | | | | | | Budget Year 2025/26 | | Budget Year +1 2026/27 | | Budget Year +2 2027/28 | | |
| | | | | | | | | | | | | | Original Budget | Adjusted Budget | Original Budget | Adjusted Budget | Original Budget | Adjusted Budget | |
| Parent municipality: | | | | | | | | | | | | | | | | | | | |
| List all capital projects grouped by Function | | | | | | | | | | | | | | | | | | | |
| | Administrative And Corporate Support | Aircons | 0.00013 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 200 | 209 | 209 | 214 | 214 | |
| | Administrative And Corporate Support | Aircons Administration | 0.00014 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 18 | - | - | - | - | |
| | Administrative And Corporate Support | Office Furniture | 0.00009 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 20 | - | - | - | - | |
| | Civil Defence | Pmu Administrat Civil Services Admin | 0.00007 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 2.447 | 1.837 | - | - | - | - | - | - | |
| | Community Parks (Including Nurseries) | Phomo: Upp Of Sports Facility Phase 2 | 0.00002 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Community Facilities | Capital Spares | R-WHOLE OF MUNICIPALITY | 0 | 0 | 428 | 2 129 | - | - | - | - | |
| | Corporate Wide Strategic Planning (Ibps, L) | Office Furniture & Equipment | 0.00010 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 66 | - | - | - | - | - | |
| | Corporate Wide Strategic Planning (Ibps, L) | Machinery & Equipment | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 200 | - | - | - | - | |
| | Disaster Management | Disaster Emergency Housing | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Community Facilities | Halls | R-WHOLE OF MUNICIPALITY | 0 | 0 | 500 | 400 | 523 | 523 | 536 | 536 | |
| | Electricity | Aircons | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 100 | 109 | 109 | 112 | 112 | |
| | Electricity | Machinery & Equipment | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 250 | 150 | 261 | 261 | 268 | 268 | |
| | Finance | Aircons | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 166 | 314 | 314 | 321 | 321 | |
| | Fire Fighting And Protection | Veicles | 0.00002 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Transport Assets | Transport Assets | R-WHOLE OF MUNICIPALITY | 0 | 0 | 200 | 523 | 523 | 536 | 536 | 536 | |
| | Fleet Management | Office Furniture & Equipment | 0.00010 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 150 | - | - | - | - | |
| | Fleet Management | Machinery & Equipment | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 150 | 200 | 157 | 157 | 161 | 161 | |
| | Housing | Aircons | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 200 | 209 | 209 | 214 | 214 | |
| | Housing | Office Furniture & Equipment | 0.00010 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 50 | - | - | - | - | |
| | Information Technology | Hardware Information Technology | 0.00002 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Computer Equipment | Computer Equipment | R-WHOLE OF MUNICIPALITY | 2.900 | 2.440 | 3.658 | 3.658 | 3.749 | 3.749 | 3.749 | 3.749 | |
| | Recreational Facilities | Aircons | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 50 | - | - | - | - | |
| | Recreational Facilities | Machinery & Equipment | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 1.000 | 1.300 | 1.045 | 1.045 | 500 | 500 | |
| | Recreational Facilities | Phomo: Upp Of Sports Facility Phase 1 | 0.00003 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Community Facilities | Capital Spares | R-WHOLE OF MUNICIPALITY | 0 | 0 | 300 | 610 | - | - | - | - | |
| | Recreational Facilities | Ramm-North Dev Sport & Recreate Part P | 0.00004 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Community Facilities | Capital Spares | R-WHOLE OF MUNICIPALITY | 0 | 0 | 3325 | 900 | - | - | - | - | |
| | Risk Management | Office Furniture & Equipment | 0.00010 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 15 | - | - | - | - | |
| | Roads | Mafivangwang Internal Road | 0.00001 | RENEWAL | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | 8.694 | - | 53 001 | 53 001 | 55 359 | 55 359 | |
| | Roads | MKeng (Kookee V) Upp 0.85km Smales | 0.00008 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 3.285 | - | - | - | - | |
| | Roads | MKeng Seis Const 1005km Pav Rd Mako | 0.00012 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | 9.402 | 9.805 | - | - | - | - | |
| | Roads | MKeng/Con Const Pav Rd S/Water Mesai | 0.00009 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | 13.383 | - | - | - | - | - | |
| | Roads | MKeng/Geluk Upp Masi Stl Stl 796pav R | 0.00011 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | 7.693 | - | - | - | - | - | |
| | Roads | MKeng/SV Const 1.46pav Rd S/Water Mahu | 0.00008 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | 1.400 | - | - | - | - | - | |
| | Roads | MKeng/Swint Con 1.316 Pavrd S/Watcazon | 0.00010 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | 42 | - | - | - | - | - | |
| | Roads | Machinery & Equipment | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 250 | 1.584 | 261 | 261 | 268 | 268 | |
| | Security Services | Office Furniture & Equipment | 0.00010 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 20 | - | - | - | - | |
| | Sewerage | MKeng Const Upp Of The Sew Pump Stati | 0.00003 | NEW | and responsive econom | Growth | URAL DIVERSITY | Sanitation Infrastructure | Waste Water Treatment Works | R-WHOLE OF MUNICIPALITY | 0 | 0 | 1.623 | 3.357 | - | - | - | - | |
| | Sewerage | Mathe (Shayn) RefUpp Waste Water Work | 0.00002 | NEW | and responsive econom | Growth | URAL DIVERSITY | Sanitation Infrastructure | Waste Water Treatment Works | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 2.805 | - | - | - | - | |
| | Solid Waste Disposal (Landfill Sites) | Rammulotns Dev & Fencing Landfill Site | 0.00001 | NEW | and responsive econom | Growth | URAL DIVERSITY | Solid Waste Infrastructure | Landfill Sites | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 119 | - | - | - | - | |
| | Theatres | Machinery & Equipment | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 50 | 100 | 52 | 52 | 54 | 54 | |
| | Tourism | Aircons | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 40 | 125 | 125 | 129 | 129 | |
| | Town Planning, Building Regulations And | Veicles | 0.00002 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Transport Assets | Transport Assets | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 250 | 314 | 314 | 321 | 321 | |
| | Waste Water Treatment | roon Ram Raw Wat/Pump Constupp Rec | 0.00015 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Roads Infrastructure | Roads | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 9.734 | - | - | - | - | |
| | Waste Water Treatment | Guard Houses Sewerage & Purification | 0.00002 | NEW | and responsive econom | Growth | URAL DIVERSITY | Sanitation Infrastructure | Pump Station | R-WHOLE OF MUNICIPALITY | 0 | 0 | 150 | 50 | 157 | 157 | 161 | 161 | |
| | Water Treatment | on 4km Pline 11th-Av Rep Bhof Dam Slu | 0.00003 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Water Supply Infrastructure | Distribution | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 7.861 | - | - | - | - | |
| | Water Treatment | Kstad Ref La Porte Vase Plots South Par | 0.00004 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Water Supply Infrastructure | Distribution | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 400 | - | - | - | - | |
| | Water Treatment | MKeng Phomolong RefUpp (M Ac Water P) | 0.00002 | UPGRADING | and responsive econom | Inclusion and Access | URAL DIVERSITY | Water Supply Infrastructure | Distribution | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 11.901 | - | - | - | - | |
| | Water Treatment | Refurbishment Of Vlijenskroon Wat Plat | 0.00001 | NEW | and responsive econom | Growth | URAL DIVERSITY | Sanitation Infrastructure | Sanitation Infrastructure | R-WHOLE OF MUNICIPALITY | 0 | 0 | 17.595 | - | 18 387 | 18 387 | 16 160 | 16 160 | |
| | Water Treatment | Aircons | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Furniture And Office Equipment | Furniture And Office Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | - | 26 | - | - | - | - | |
| | Water Treatment | Hand Tools Pumps & Purification | 0.00003 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 329 | 229 | 343 | 343 | 352 | 352 | |
| | Water Treatment | Machinery & Equipment | 0.00001 | NEW | ve and development-oria | Growth | URAL DIVERSITY | Machinery And Equipment | Machinery And Equipment | R-WHOLE OF MUNICIPALITY | 0 | 0 | 600 | 200 | 627 | 627 | 643 | 643 | |
| Entities: | | | | | | | | | | | | | | | | | | | |
| List all capital projects grouped by Municipal Entity | | | | | | | | | | | | | | | | | | | |
| | Entity Name | | | | | | | | | | | | | | | | | | |
| | Project name | | | | | | | | | | | | | | | | | | |

References

- List all projects where approved budgets have been adjusted
- Refer MFMA s30
- Asset class as per table B9 and asset sub-class as per table SB18
- GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
- Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
- Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

FS201 Moqhaka - Supporting Table SB20 Not required - 24/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|------------------------|------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 8 E | 9 F | 10 G | 11 H | | |
| R thousands | | | | | | | | | | | | |
| Revenue By Municipal Entity | | | | | | | | | | | | |
| Entity 1 total revenue | | | | | | | | | - | - | | |
| Entity 2 total revenue | | | | | | | | | - | - | | |
| Entity 3 (etc) total revenue | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Operating Revenue | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure By Municipal Entity | | | | | | | | | | | | |
| Entity 1 total operating expenditure | | | | | | | | | - | - | | |
| Entity 2 total operating expenditure | | | | | | | | | - | - | | |
| Entity 3 etc. total operating expenditure | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Operating Expenditure | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure By Municipal Entity | | | | | | | | | | | | |
| Entity 1 total capital expenditure | | | | | | | | | - | - | | |
| Entity 2 total capital expenditure | | | | | | | | | - | - | | |
| Entity 3 etc. total capital expenditure | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Capital Expenditure | 2 | - | - | - | - | - | - | - | - | - | - | - |

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (H) = (A or A1) + G