Modimolle-Mookgophong Local Municipality

2025/26 Adjustment
Medium Term Revenue and Expenditure Framework (MTREF)

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Part 1 – INTRODUCTION

Municipal Budgeting

Financial plans have separate budgets for operations and capital investments. This ensures that municipalities do not finance their operational expenses by obtaining loans, but rather helps them to be financially viable.

Operating Budget

This part of the budget shows how much money is spent on running the administration and delivering the day-to-day services including the maintenance of existing assets and infrastructure. It shows where this money comes from (sources of revenue). This income may be from rates and taxes, service charges and inter–governmental transfers.

Capital Budget

This part of the budget shows how much money local government is planning to invest in infrastructure or other capital assets. Municipalities have to know how much will be spent on this item each year, and where the money for this spending will come from. This part of the budget is called the ***capital budget*** because it is used for new physical development, or infrastructure investment.

The MFMA requires municipalities to prepare balanced budgets. This means that they have to make reasonable estimates of income and match it to anticipated expenditure.

Part 2 - ADJUSTMENT BUDGET

1. MAYORS' REPORT

Section 28 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) reads as follows:

(1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustment budget-

(a) must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the current year;

(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

(c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) may authorize the utilization of projected savings in one vote towards spending under another vote;

(e) may authorize the spending of funds that were unspent at the end of the past financial year where the under spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

(f) may correct any errors in the annual budget; and

(g) may provide for any other expenditure within a prescribed framework.

A summary of the reasons for the adjustments budget having regard to the material variances highlighted in the last six months budget was as a result of :

(i) allocations and grant adjustments;
(ii) multi-year funds shifting in relation to the operating and capital programme;
(iii) utilisation of projected savings in some segments to spending in other segments such as overtime, repair and maintenance and employee related costs.

2. COUNCIL RESOLUTIONS

1. The Council of Modimolle- Mookgophong Local Municipality, acting in terms of section 28 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

   1.1. The adjustment budget of the municipality for the financial year 2025/26 and the multi-year and single-year capital appropriations as set out in the following tables:

      1.1.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained in Table 7
      1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 8
      1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 9 and
      1.1.4. Multi-year and single-year capital appropriations by vote and funding by source as contained in Table 10.

3. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the Municipalities financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

Table 1 Consolidated Overview of the 2025/26 Adjustment MTREF

Totals	Description	Approved Budget	Proposed Adjustment	Final Adjusted Budget
Total Oper Rev	Total Operational Revenue	- 1 000 923 684.00	19 150 294.63	- 981 773 389.37
Total Oper Exp	Total Operating Expenditure	979 048 560.00	- 12 567 714.34	966 493 649.00
Total Oper Surplus	**Operational -(Surplus)/Deficit**	**- 21 875 124.00**	**6 582 580.29**	**- 15 279 740.37**
Total Cap Grants	Total capital grants	- 183 426 552.00	- 56 617 241.00	- 240 043 793.00
Sur/ Def	**Sur/ Def**	**- 205 301 676.00**	**- 50 034 660.71**	**- 255 323 533.37**
Total Cap Exp	Total Capital Expenditure	202 997 283.60	60 117 240.42	263 114 524.02
Over Sur/ Def	**Overall Budget -(Surplus)/Deficit**	**- 2 304 392.40**	**10 082 579.71**	**7 790 990.65**

- The mid - year budget performance assessment revealed that there is a need to adjust our annual budget due to identified savings and overspending in most critical expenditure line items and align our revenue projections to actual performance.
- The above table shows a adjusted budget surplus of R15, 280 million before capital transfers and a surplus of R255 million after capital transfers and subsidies.
- The surplus comprised of non-cash items such as debt impairment (R56.7 million) and depreciation (R54 million). The surplus after adding back the non- cash items amount to R167 million.
- The operational expenditure overall was reduced by R12.5m due to reduced costs to match the adjusted operating revenues. However there has been a slight increase in operation and maintenance as a result of disaster that struck the municipality.
- Slow spending operational expenditure items were adjusted to accommodate the increased anticipated expenditure on operations and maintenance.
- Capital grants and related capital expenditure was increased by R56m due to the approved roll over of disaster grant and additional grant that will be received for disaster management grant.

Table 1 Summary of revenue classified by main revenue source

The following table is a high level summary of the 2025/26 Adjustment MTREF (classified per main type of operating revenue)

LIM368 Modimolle-Mookgopong - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	335,588	307,878	–	–	–	–	27,551	27,551	335,430	350,689	359,456
Service charges - Water	2	131,310	125,896	–	–	–	–	(14,586)	(14,586)	111,310	137,219	140,649
Service charges - Waste Water Management	2	56,877	54,532	–	–	–	–	2,468	2,468	57,000	59,436	60,922
Service charges - Waste Management	2	33,231	31,861	–	–	–	–	4,012	4,012	35,873	34,727	35,595
Sale of Goods and Rendering of Services		4,027	3,861	–	–	–	–	(44)	(44)	3,817	4,208	4,313
Agency services		3,574	–	–	–	–	–	3,574	3,574	3,574	3,735	3,828
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		86,326	82,767	–	–	–	–	2,329	2,329	85,096	90,210	92,465
Interest earned from Current and Non Current Assets		1,204	1,154	–	–	–	–	1,280	1,280	2,434	1,258	1,289
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		581	557	–	–	–	–	69	69	627	607	623
Special Rating Levies		–	–	–	–	–	–	–	–	–	–	–
Licence and permits		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		5,539	5,311	–	–	–	–	(2,719)	(2,719)	2,592	5,788	5,933
Non-Exchange Revenue												
Property rates	2	160,352	157,207	–	–	–	–	3,144	3,144	160,352	171,346	175,630
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		11,649	11,168	–	–	–	–	(4,016)	(4,016)	7,152	12,173	12,477
Licences or permits		893	4,316	–	–	–	–	2,428	2,428	6,743	934	957
Transfer and subsidies - Operational		169,775	162,295	–	–	–	–	7,480	7,480	169,775	176,736	184,896
Interest		–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1,000,924**	**948,804**	–	–	–	–	**32,970**	**32,970**	**981,773**	**1,049,065**	**1,079,033**

3.1. <u>Operating Revenue Framework</u>

Narrative explanation on operational revenue items affected by adjustment budget.

• **Property rates**	**<u>No adjustment</u>** – the property rates was not adjusted even though there was overbilling in the first seven months to accommodate the poor credit collections in the first seven months, July to January 2026. The municipality has since October 2026 intensified on credit control actions which showed a sharp rise in collections from December to date.
• **Service charges**	**<u>Downward adjustment</u>** – The service charges include electricity, water, sewerage and refuse charges. The service charges were reduced by R17.3m to accommodate the poor collection rate in the first seven months. The municipality has since October 2026 intensified on credit control actions

	which showed a sharp rise in collections from December to date.
• **Interest income**	**<u>No adjustment</u>** – Based on the actual results, it was noted that the anticipated interest income as at 30 June 2026 will be more than the original budget by R8 million, however the amount was not increased due to poor collections in the first half of the year.
• **Other revenue**	**<u>Downward adjustment</u>** – Based on the actual performance, other revenue which consists of rental, cemetery, building plans fees and other sundry income did not yield positive results as at 31 January 2026. It is essential to adjust the item downward in order to have a realistic income.
• **Fines and penalties**	**<u>Upward adjustment</u>** – The municipality has recently appointed as service provider responsible for management of traffic fines and penalties. It is therefore anticipated that additional revenue will be realized as the service provider has started issuing traffic fines.

3.2 Operating Expenditure Framework

The following table is a high level summary of the 2025/26 Adjustment MTREF (classified per main type of operating expenditure)

LIM368 Modimolle-Mookgopong - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		262,625	251,209	-	-	-	-	18,658	18,658	269,867	274,443	281,304
Remuneration of councillors		18,895	12,849	-	-	-	-	4,665	4,665	17,514	19,746	20,239
Bulk purchases - electricity		303,113	272,290	-	-	-	-	30,823	30,823	303,113	316,753	324,672
Inventory consumed		32,187	30,860	-	-	-	-	1,212	1,212	32,072	33,636	34,476
Debt impairment		98,000	-	-	-	-	-	56,715	56,715	56,715	102,410	104,970
Depreciation and amortisation		52,200	50,026	-	-	-	-	4,270	4,270	54,297	54,549	55,913
Interest		6,262	6,004	-	-	-	-	258	258	6,262	6,544	6,708
Contracted services		139,340	131,872	-	-	-	-	32,788	32,788	164,660	145,611	149,251
Transfers and subsidies		-	105	-	-	-	-	(105)	(105)	-	-	-
Irrecoverable debts written off		-	100,000	-	-	-	-	(100,000)	(100,000)	-	-	-
Operational costs		66,425	78,209	-	-	-	-	(16,216)	(16,216)	61,993	69,415	71,150
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		**979,049**	**933,424**	-	-	-	-	**33,070**	**33,070**	**966,494**	**1,023,106**	**1,048,683**

Narrative explanation on operational expenditure items affected by adjustment budget.

• **Contracted services**	**<u>Upward adjustment</u>** – This line item includes services such as security, legal, advisory and repairs and maintenance. The line item was adjusted upward mainly due to the fact the municipality has been negatively affected by the heavy rains which damaged the municipalities' infrastructure. Certain segment budgets are already depleted as a results of heavy rains and additional budget has to be allocated.
• **Depreciation and asset impairment**	**<u>Upward adjustment</u>** – additional budget needed to be provided based on the audited AFS and to cater for addional vehicles/truck and other assets acquired by the municipality.
• **Debt Impairment**	**<u>Downward Adjustment</u>** – The municipality has in the previous year, impaired 98% of its long outstanding debtors and the adjustments is based on current collection rates in December, January and February after the municipality has intensified its credit control actions
• **Employee related cost**	**<u>Upward adjustment</u>** – This line items was adjusted upward due to the fact that the certain employee related costs were under estimated such as acting allowances, leave pay-out, travelling allowance. The adjustment was also made on the overtime as the employees in the service delivery departments were required to work overtime mainly due to the fact the municipality has experienced heavy rains which damaged the infrastructure.
• **Remuneration of councilors**	**<u>Downward adjustment</u>** – Some of the municipal officials were aligned under the political votes. A correction needed to be done to ensure only councilors expenditure is reported accordingly.

<u>Summary of operating expenditure by standard classification item</u>

- The total operational budget for the 2025/26 was R979 049 million and has been adjusted downward to R966 493 billion.

- The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

- Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R54 297 million for the 2025/26 financial year and equates to 6 percent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register.

- Finance charges consist of the interest for finance lease and interest for Eskom account and Magalies Water Services for late payment. Finance charges make up 3 percent of total operating expenditure.

- Bulk purchases are directly informed by the purchase of electricity from Eskom.

3.3 Capital Expenditure framework.

Capital budget has been adjusted to cater for the following:

- The MIG,WSIG, INEP and EEDSM grants were not adjusted as the allocation has not been amended
- The municipality has adjusted revenue from disaster grant (MDRG) due to approved roll over of R26m and additional allocation gazette in January 2026 with an amount of R30m

The below table provides a breakdown of adjustments to capital budget by vote.

Table 4 2025/2026 Medium-term capital budget per vote

LIM368 Modimolle-Mookgopong - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Capital expenditure - Vote</u>												
<u>***Multi-year expenditure** to be adjusted*</u>	2											
Vote 1 - Public Office Bearers		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget and Treasury		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Economic Development		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		364	–	–	–	–	–	2,364	2,364	2,364	–	–
Vote 6 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**364**	**–**	**–**	**–**	**–**	**–**	**2,364**	**2,364**	**2,364**	**–**	**–**
<u>***Single-year expenditure** to be adjusted*</u>	2											
Vote 1 - Public Office Bearers		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget and Treasury		13,950	14,500	–	–	–	–	1,350	1,350	15,850	4,100	3,400
Vote 4 - Planning and Economic Development		1,000	–	–	–	–	–	·1,000	1,000	1,000	–	–
Vote 5 - Technical Services		165,304	206,700	–	–	–	–	22,563	22,563	229,263	163,380	154,599
Vote 6 - Corporate Services		1,500	–	–	–	–	–	1,500	1,500	1,500	–	–
Vote 7 - Community and Social Services		20,879	4,541	–	–	–	–	10,096	10,096	14,637	8,941	20,735
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**202,633**	**225,742**	**–**	**–**	**–**	**–**	**36,509**	**36,509**	**262,251**	**176,421**	**178,734**
Total Capital Expenditure - Vote		**202,997**	**225,742**	**–**	**–**	**–**	**–**	**38,873**	**38,873**	**264,615**	**176,421**	**178,734**
<u>**Capital Expenditure - Functional**</u>												
Governance and administration		**15,450**	**14,500**	**–**	**–**	**–**	**–**	**2,850**	**2,850**	**17,350**	**4,100**	**3,400**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		15,450	14,500	–	–	–	–	2,850	2,850	17,350	4,100	3,400
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**8,521**	**4,000**	**–**	**–**	**–**	**–**	**6,738**	**6,738**	**10,738**	**5,379**	**4,110**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		8,521	4,000	–	–	–	–	6,738	6,738	10,738	5,379	4,110
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**26,268**	**93,303**	**–**	**–**	**–**	**–**	**(3,075)**	**(3,075)**	**90,227**	**39,328**	**29,647**
Planning and development		1,000	–	–	–	–	–	1,000	1,000	1,000	–	–
Road transport		25,268	93,303	–	–	–	–	(4,075)	(4,075)	89,227	39,328	29,647
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**152,758**	**113,939**	**–**	**–**	**–**	**–**	**32,361**	**32,361**	**146,300**	**127,614**	**141,576**
Energy sources		16,000	10,444	–	–	–	–	7,556	7,556	18,000	16,000	11,497
Water management		71,406	93,812	–	–	–	–	(35,407)	(35,407)	58,406	85,000	85,000
Waste water management		52,994	9,142	–	–	–	–	56,853	56,853	65,994	23,052	28,455
Waste management		12,358	541	–	–	–	–	3,358	3,358	3,900	3,562	16,624
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**202,997**	**225,742**	**–**	**–**	**–**	**–**	**38,873**	**38,873**	**264,615**	**176,421**	**178,734**
<u>**Funded by:**</u>												
National Government		183,427	210,742	–	–	–	–	29,302	29,302	240,044	171,821	174,834
Provincial Government		–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**183,427**	**210,742**	**–**	**–**	**–**	**–**	**29,302**	**29,302**	**240,044**	**171,821**	**174,834**
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		19,571	15,000	–	–	–	–	9,571	9,571	24,571	4,600	3,900
Total Capital Funding		**202,997**	**225,742**	**–**	**–**	**–**	**–**	**38,873**	**38,873**	**264,615**	**176,421**	**178,734**

4 ADJUSTMENT BUDGET TABLES

The information in the following Tables B1 constitutes the Municipalities adjustment budget for the 2025/26 financial year and indicative allocations for the 2026/27 and 2027/28 financial years in terms of section 21 of the Municipal Budget and Reporting Regulations.

The Municipality does not have any entities through which it provides municipal services. Instead, services are provided internally through departments. The key departments are Technical and Social Services. In instances where internal capability is limited, services are provided through external services providers. In such instances, Service Level Agreements are entered into with the service providers.

Table 6 MBRR Table B1 -Adjustment Budget Summary

LIM368 Modimolle-Mookgopong - Table B1 Adjustments Budget Summary - 2026/02/28

Description	2025/26									Budget Year 2026/27	Budget Year 2027/28
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	160,352	157,207	-	-	-	-	3,144	3,144	160,352	171,346	175,630
Service charges	557,005	520,167	-	-	-	-	19,445	19,445	539,612	582,070	596,622
Investment revenue	1,204	1,154	-	-	-	-	1,280	1,280	2,434	1,258	1,289
Transfers recognised - operational	169,775	162,295	-	-	-	-	7,480	7,480	169,775	176,736	184,896
Other own revenue	112,589	107,980	-	-	-	-	1,621	1,621	109,601	117,655	120,597
Total Revenue (excluding capital transfers and contributions)	**1,000,924**	**948,804**	-	-	-	-	**32,970**	**32,970**	**981,773**	**1,049,065**	**1,079,033**
Employee costs	262,625	251,209	-	-	-	-	18,658	18,658	269,867	274,443	281,304
Remuneration of councillors	18,895	12,849	-	-	-	-	4,665	4,665	17,514	19,746	20,239
Depreciation & asset impairment	150,200	50,026	-	-	-	-	60,986	60,986	111,012	156,959	160,883
Finance charges	6,262	6,004	-	-	-	-	258	258	6,262	6,544	6,708
Inventory consumed and bulk purchases	335,300	303,150	-	-	-	-	32,035	32,035	335,185	350,389	359,149
Transfers and subsidies	-	105	-	-	-	-	(105)	(105)	-	-	-
Other expenditure	205,766	310,081	-	-	-	-	(83,428)	(83,428)	226,653	215,025	220,401
Total Expenditure	**979,049**	**933,424**	-	-	-	-	**33,070**	**33,070**	**966,494**	**1,023,106**	**1,048,683**
Surplus/(Deficit)	21,875	15,380	-	-	-	-	(100)	(100)	15,280	25,959	30,349
Transfers and subsidies - capital (monetary allocations)	183,427	210,742	-	-	-	-	29,302	29,302	240,044	171,821	174,834
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**205,302**	**226,121**	-	-	-	-	**29,202**	**29,202**	**255,324**	**197,780**	**205,183**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	**205,302**	**226,121**	-	-	-	-	**29,202**	**29,202**	**255,324**	**197,780**	**205,183**
Capital expenditure & funds sources											
Capital expenditure	202,997	225,742	-	-	-	-	38,873	38,873	264,615	176,421	178,734
Transfers recognised - capital	183,427	210,742	-	-	-	-	29,302	29,302	240,044	171,821	174,834
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19,571	15,000	-	-	-	-	9,571	9,571	24,571	4,600	3,900
Total sources of capital funds	**202,997**	**225,742**	-	-	-	-	**38,873**	**38,873**	**264,615**	**176,421**	**178,734**
Financial position											
Total current assets	1,922,111	1,694,040	-	-	-	-	263,687	263,687	1,957,727	1,999,543	2,672,397
Total non current assets	2,896,647	1,671,545	-	-	-	-	1,283,622	1,283,622	2,955,167	3,011,518	3,134,339
Total current liabilities	753,829	1,362,179	-	-	-	-	(563,236)	(563,236)	798,943	960,178	1,487,297
Total non current liabilities	890,328	76,085	-	-	-	-	814,244	814,244	890,328	469,935	170,766
Community wealth/Equity	**3,173,601**	**1,884,558**	-	-	-	-	**1,339,065**	**1,339,065**	**3,223,623**	**3,580,949**	**4,148,673**
Cash flows											
Net cash from (used) operating	206,422	263,179	-	-	-	-	2,198	2,198	265,377	202,531	210,126
Net cash from (used) investing	(202,997)	225,952	-	-	-	-	(487,452)	(487,452)	(261,500)	(176,421)	(178,734)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	**25,616**	**493,691**	-	-	-	-	**(467,623)**	**(467,623)**	**26,068**	**86,645**	**400,632**
Cash backing/surplus reconciliation											
Cash and investments available	25,616	42,942	-	-	-	-	(16,644)	(16,644)	26,298	73,557	387,217
Application of cash and investments	(855,664)	(218,250)	-	-	-	-	(628,894)	(628,894)	(847,144)	(667,529)	(451,237)
Balance - surplus (shortfall)	**881,280**	**261,192**	-	-	-	-	**612,251**	**612,251**	**873,442**	**741,086**	**838,454**
Asset Management											
Asset register summary (WDV)	2,896,647	1,671,404	-	-	-	-	1,283,764	1,283,764	2,955,167	3,011,518	3,134,339
Depreciation	52,200	50,026	-	-	-	-	4,270	4,270	54,297	54,549	55,913
Renewal and Upgrading of Existing Assets	58,492	12,642	-	-	-	-	61,068	61,068	73,709	23,052	28,455
Repairs and Maintenance	55,602	52,597	-	-	-	-	5,651	5,651	58,248	58,106	59,557
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	40,688	40,688	40,688	-	-
Households below minimum service level											
Water	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table B1 - Adjustment Budget Summary

1. Table B1 is adjustment budget summary and provides a concise overview of the Municipalities adjustment budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the financial performance, financial position and cash flow budgets, along with the capital Budget. The budget summary provides the key information in this regard:

   a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
   b. Capital expenditure is balanced by capital funding sources, of which:

      i. Transfers recognised is reflected on the financial performance budget;
      ii. Borrowing is incorporated in the net cash from financing on the cash flow budget
      iii. Internally generated funds are financed from accumulated cash-backed surpluses from previous years. The amount is incorporated in the net cash from investing on the cash flow budget.

Table 7 MBRR Table B2 - Adjustment Budgeted Financial Performance (revenue and expenditure by functional classification)

LIM368 Modimolle-Mookgopong - Table B2 Adjustments Budget Financial Performance (functional classification) - 2026/02/28

Standard Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**253,856**	**247,047**	–	–	–	–	**7,172**	**7,172**	**254,220**	**268,941**	**275,700**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		253,856	247,047	–	–	–	–	7,172	7,172	254,220	268,941	275,700
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**14,675**	**12,071**	–	–	–	–	**2,141**	**2,141**	**14,213**	**15,335**	**15,718**
Community and social services		948	825	–	–	–	–	(108)	(108)	717	991	1,016
Sport and recreation		73	70	–	–	–	–	53	53	123	76	78
Public safety		13,653	11,176	–	–	–	–	2,196	2,196	13,372	14,268	14,624
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**345,640**	**371,463**	–	–	–	–	**20,145**	**20,145**	**391,608**	**339,952**	**356,000**
Planning and development		344,808	334,722	–	–	–	–	138	138	334,859	339,083	355,109
Road transport		832	36,742	–	–	–	–	20,007	20,007	56,749	869	891
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**565,712**	**524,680**	–	–	–	–	**33,079**	**33,079**	**557,759**	**591,989**	**601,664**
Energy sources		344,168	312,270	–	–	–	–	39,330	39,330	351,600	360,476	364,362
Water management		131,436	126,018	–	–	–	–	(14,631)	(14,631)	111,386	137,351	140,785
Waste water management		56,877	54,532	–	–	–	–	4,368	4,368	58,900	59,436	60,922
Waste management		33,231	31,861	–	–	–	–	4,012	4,012	35,873	34,727	35,595
Other		**4,467**	**4,283**	–	–	–	–	**(266)**	(266)	**4,017**	**4,669**	**4,785**
Total Revenue - Functional	2	**1,184,350**	**1,159,545**	–	–	–	–	**62,272**	**62,272**	**1,221,817**	**1,220,886**	**1,253,867**
Expenditure - Functional												
Governance and administration		**317,837**	**333,224**	–	–	–	–	**(20,611)**	**(20,611)**	**312,613**	**332,140**	**340,444**
Executive and council		45,464	37,549	–	–	–	–	1,587	1,587	39,136	47,510	48,698
Finance and administration		265,998	289,412	–	–	–	–	(23,103)	(23,103)	266,309	277,968	284,917
Internal audit		6,375	6,263	–	–	–	–	905	905	7,168	6,662	6,829
Community and public safety		**42,898**	**42,515**	–	–	–	–	**323**	**323**	**42,838**	**44,828**	**45,949**
Community and social services		10,427	10,272	–	–	–	–	4,473	4,473	14,745	10,897	11,169
Sport and recreation		12,425	13,586	–	–	–	–	(2,062)	(2,062)	11,524	12,984	13,308
Public safety		20,046	18,657	–	–	–	–	(2,088)	(2,088)	16,569	20,948	21,472
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**91,385**	**73,412**	–	–	–	–	**24,705**	**24,705**	**98,117**	**95,497**	**97,885**
Planning and development		30,305	29,106	–	–	–	–	4,150	4,150	33,256	31,668	32,460
Road transport		61,080	44,306	–	–	–	–	20,555	20,555	64,861	63,829	65,425
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**521,981**	**479,321**	–	–	–	–	**28,142**	**28,142**	**507,463**	**545,470**	**559,107**
Energy sources		374,777	340,776	–	–	–	–	28,738	28,738	369,514	391,641	401,433
Water management		83,779	74,583	–	–	–	–	1,247	1,247	75,830	87,549	89,738
Waste water management		34,897	34,059	–	–	–	–	3,599	3,599	37,658	36,468	37,379
Waste management		28,528	29,903	–	–	–	–	(5,442)	(5,442)	24,461	29,812	30,558
Other		**4,947**	**4,953**	–	–	–	–	**511**	511	**5,463**	**5,169**	**5,299**
Total Expenditure - Functional	3	**979,049**	**933,424**	–	–	–	–	**33,070**	**33,070**	**966,494**	**1,023,106**	**1,048,683**
Surplus/ (Deficit) for the year		**205,302**	**226,121**	–	–	–	–	**29,202**	**29,202**	**255,324**	**197,780**	**205,183**

Explanatory notes to MBRR Table B2 –Adjustment Budgeted Financial Performance (revenue and expenditure by functional classification)

1. Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile “whole of government” reports.

2. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is not the case for energy sourse as it has resulted on a deficit amounting to R18 million.

Table 8 MBRR Table B3 - Adjustment Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description *[Insert departmental structure etc]* R thousands	Ref	2025/26 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
Revenue by Vote	1											
Vote 1 - Public Office Bearers		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		69	66	–	–	–	–	3	3	69	72	74
Vote 3 - Budget and Treasury		252,823	246,974	–	–	–	–	6,710	6,710	252,683	267,862	274,593
Vote 4 - Planning and Economic Development		163,059	167,428	–	–	–	–	(2,317)	(2,317)	165,110	169,976	177,649
Vote 5 - Technical Services		715,062	696,855	–	–	–	–	51,529	51,529	748,384	727,240	744,420
Vote 6 - Corporate Services		964	1,007	–	–	–	–	460	460	1,467	1,007	1,033
Vote 7 - Community and Social Services		52,373	48,216	–	–	–	–	5,887	5,887	54,103	54,730	56,098
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1,184,350	1,159,545	–	–	–	–	62,272	62,272	1,221,817	1,220,888	1,253,867
Expenditure by Vote	1											
Vote 1 - Public Office Bearers		31,740	20,876	–	–	–	–	589	589	21,465	33,168	33,998
Vote 2 - Municipal Manager		31,607	33,334	–	–	–	–	4,749	4,749	38,082	33,134	33,962
Vote 3 - Budget and Treasury		163,258	164,504	–	–	–	–	(39,482)	(39,482)	125,022	170,500	174,762
Vote 4 - Planning and Economic Development		24,675	24,036	–	–	–	–	3,462	3,462	27,498	25,785	26,430
Vote 5 - Technical Services		558,311	498,793	–	–	–	–	54,828	54,828	553,621	583,435	598,021
Vote 6 - Corporate Services		91,232	114,510	–	–	–	–	13,534	13,534	128,044	95,338	97,721
Vote 7 - Community and Social Services		78,225	77,371	–	–	–	–	(4,609)	(4,609)	72,762	81,746	83,789
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	979,049	933,424	–	–	–	–	33,070	33,070	966,494	1,023,106	1,048,683
Surplus/ (Deficit) for the year	2	205,302	226,121	–	–	–	–	29,202	29,202	255,324	197,780	205,183

Explanatory notes to MBRR Table B3 - Adjustment Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality.

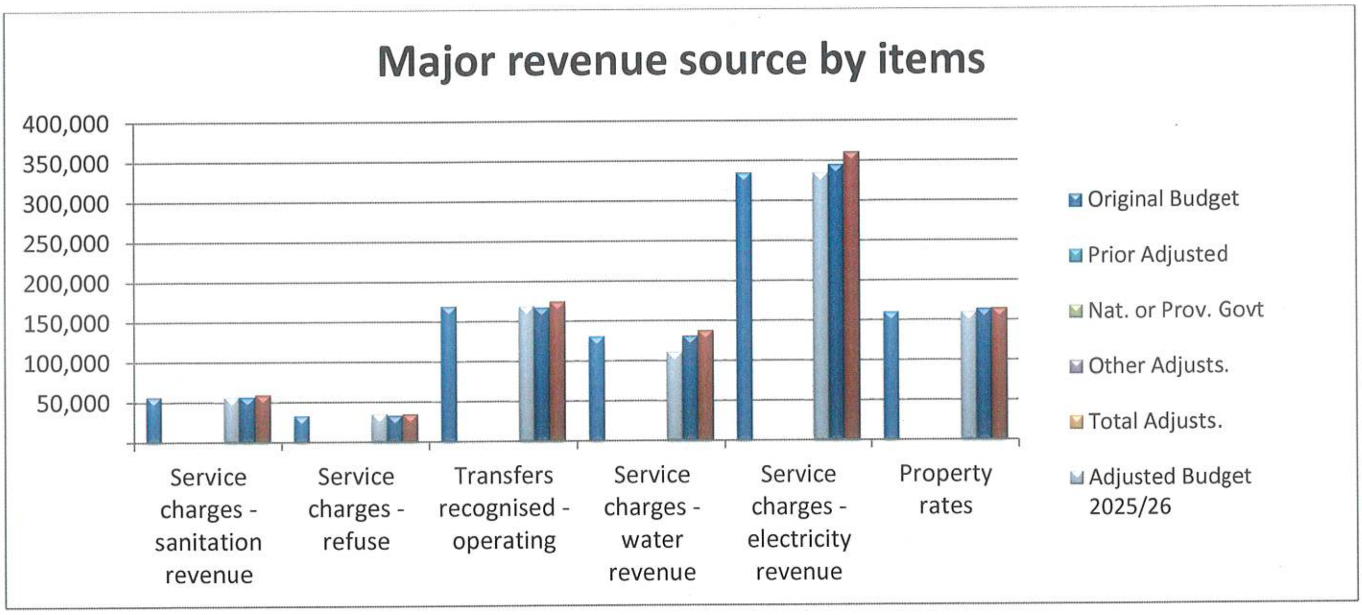
Table 9 MBRR Table B4 - Adjustment Budgeted Financial Performance

LIM368 Modimolle-Mookgopong - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	335,588	307,878	-	-	-	-	27,551	27,551	335,430	350,689	359,456
Service charges - Water	2	131,310	125,896	-	-	-	-	(14,586)	(14,586)	111,310	137,219	140,649
Service charges - Waste Water Management	2	56,877	54,532	-	-	-	-	2,468	2,468	57,000	59,436	60,922
Service charges - Waste Management	2	33,231	31,861	-	-	-	-	4,012	4,012	35,873	34,727	35,595
Sale of Goods and Rendering of Services		4,027	3,861	-	-	-	-	(44)	(44)	3,817	4,208	4,313
Agency services		3,574	-	-	-	-	-	3,574	3,574	3,574	3,735	3,828
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		86,326	82,767	-	-	-	-	2,329	2,329	85,096	90,210	92,465
Interest earned from Current and Non Current Assets		1,204	1,154	-	-	-	-	1,280	1,280	2,434	1,258	1,289
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		581	557	-	-	-	-	69	69	627	607	623
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		5,539	5,311	-	-	-	-	(2,719)	(2,719)	2,592	5,788	5,933
Non-Exchange Revenue												
Property rates	2	160,352	157,207	-	-	-	-	3,144	3,144	160,352	171,346	175,630
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		11,649	11,168	-	-	-	-	(4,016)	(4,016)	7,152	12,173	12,477
Licences or permits		893	4,316	-	-	-	-	2,428	2,428	6,743	934	957
Transfer and subsidies - Operational		169,775	162,295	-	-	-	-	7,480	7,480	169,775	176,736	184,896
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**1,000,924**	**948,804**	-	-	-	-	**32,970**	**32,970**	**981,773**	**1,049,065**	**1,079,033**
Expenditure By Type												
Employee related costs		262,625	251,209	-	-	-	-	18,658	18,658	269,867	274,443	281,304
Remuneration of councillors		18,895	12,849	-	-	-	-	4,665	4,665	17,514	19,746	20,239
Bulk purchases - electricity		303,113	272,290	-	-	-	-	30,823	30,823	303,113	316,753	324,672
Inventory consumed		32,187	30,860	-	-	-	-	1,212	1,212	32,072	33,636	34,476
Debt impairment		98,000	-	-	-	-	-	56,715	56,715	56,715	102,410	104,970
Depreciation and amortisation		52,200	50,026	-	-	-	-	4,270	4,270	54,297	54,549	55,913
Interest		6,262	6,004	-	-	-	-	258	258	6,262	6,544	6,708
Contracted services		139,340	131,872	-	-	-	-	32,788	32,788	164,660	145,611	149,251
Transfers and subsidies		-	105	-	-	-	-	(105)	(105)	-	-	-
Irrecoverable debts written off		-	100,000	-	-	-	-	(100,000)	(100,000)	-	-	-
Operational costs		66,425	78,209	-	-	-	-	(16,216)	(16,216)	61,993	69,415	71,150
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		**979,049**	**933,424**	-	-	-	-	**33,070**	**33,070**	**966,494**	**1,023,106**	**1,048,683**
Surplus/(Deficit)		**21,875**	**15,380**	-	-	-	-	**(100)**	**(100)**	**15,280**	**25,959**	**30,349**
Transfers and subsidies - capital (monetary allocations)		183,427	210,742	-	-	-	-	29,302	29,302	240,044	171,821	174,834
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		**205,302**	**226,121**	-	-	-	-	**29,202**	**29,202**	**255,324**	**197,780**	**205,183**
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		**205,302**	**226,121**	-	-	-	-	**29,202**	**29,202**	**255,324**	**197,780**	**205,183**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**205,302**	**226,121**	-	-	-	-	**29,202**	**29,202**	**255,324**	**197,780**	**205,183**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	**205,302**	**226,121**	-	-	-	-	**29,202**	**29,202**	**255,324**	**197,780**	**205,183**

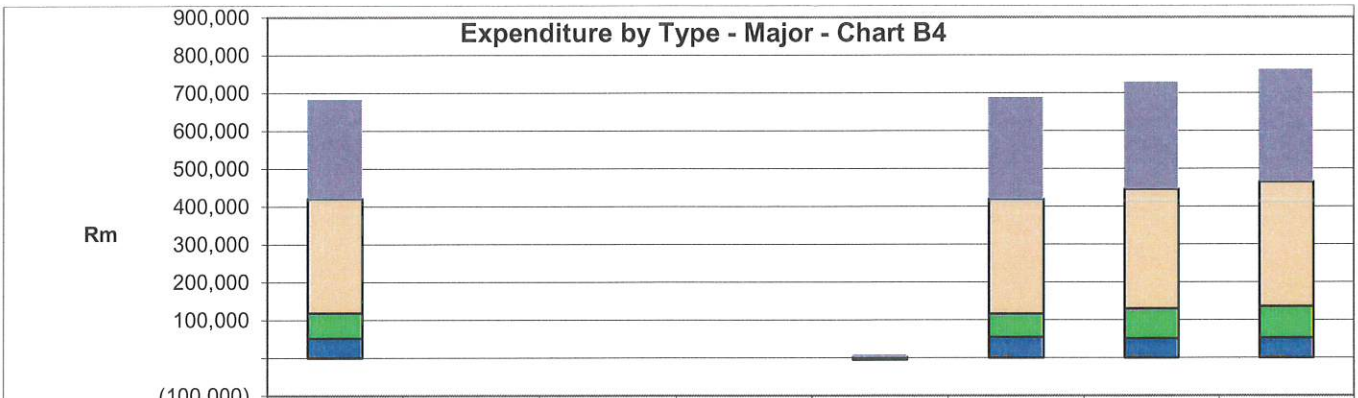
Explanatory notes to Table B4 - Adjustment Budgeted Financial Performance (revenue and expenditure)

1. Total revenue excluding Capital transfers is R981 773 million in 2025/26 adjustment budget.
2. Revenue to be generated from property rates was adjusted to R160 352 million in the 2025/26 adjustment budget and decreases to R171 346 million by 2026/27 and R175 630 million in the 2027/28 financial year.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R539 612 million for the 2025/26 adjustment budget and increasing to R582 070 million by 2026/27.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
5. The following graph illustrates the major revenue items by source;



Expenditure by major type

1. Depreciation and asset impairment has been adjusted.
2. Bulk purchases has not been adjusted remains at R303 113 million for the 2025/26 financial year.
3. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariffs increases in future years.
4. Other expenditures have been adjusted downwards to R61 993 million.



	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Employee related costs	262,625				7,242	269,867	284,402	297,200
Bulk purchases	303,113				–	303,113	315,708	329,792
Other expenditure	66,425				(4,432)	61,993	78,844	82,410
Depreciation & asset impairment	52,200				2,096	54,297	51,090	53,134

Figure 1 Expenditure by minor type

	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finance charges	6,262				–	6,262	9,815	11,157
Contracted services	139,340				25,319	164,660	96,304	106,639
Debt impairment	98,000				(41,285)	56,715	119,750	123,740
Remuneration of councillors	18,895				(1,381)	17,514	14,085	14,719
Inventory consumed	32,187				(115)	32,072	31,708	32,792

Table 10 MBRR Table B5 - Adjustment Budgeted Capital Expenditure by vote, standard classification and funding

LIM368 Modimolle-Mookgopong - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Public Office Bearers		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		364	-	-	-	-	-	2,364	2,364	2,364	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	**364**	-	-	-	-	-	**2,364**	**2,364**	**2,364**	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Public Office Bearers		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		13,950	14,500	-	-	-	-	1,350	1,350	15,850	4,100	3,400
Vote 4 - Planning and Economic Development		1,000	-	-	-	-	-	1,000	1,000	1,000	-	-
Vote 5 - Technical Services		165,304	206,700	-	-	-	-	22,563	22,563	229,263	163,380	154,599
Vote 6 - Corporate Services		1,500	-	-	-	-	-	1,500	1,500	1,500	-	-
Vote 7 - Community and Social Services		20,879	4,541	-	-	-	-	10,096	10,096	14,637	8,941	20,735
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		**202,633**	**225,742**	-	-	-	-	**36,509**	**36,509**	**262,251**	**176,421**	**178,734**
Total Capital Expenditure - Vote		**202,997**	**225,742**	-	-	-	-	**38,873**	**38,873**	**264,615**	**176,421**	**178,734**
Capital Expenditure - Functional												
Governance and administration		**15,450**	**14,500**	-	-	-	-	**2,850**	**2,850**	**17,350**	**4,100**	**3,400**
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		15,450	14,500	-	-	-	-	2,850	2,850	17,350	4,100	3,400
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		**8,521**	**4,000**	-	-	-	-	**6,738**	**6,738**	**10,738**	**5,379**	**4,110**
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		8,521	4,000	-	-	-	-	6,738	6,738	10,738	5,379	4,110
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		**26,268**	**93,303**	-	-	-	-	**(3,075)**	**(3,075)**	**90,227**	**39,328**	**29,647**
Planning and development		1,000	-	-	-	-	-	1,000	1,000	1,000	-	-
Road transport		25,268	93,303	-	-	-	-	(4,075)	(4,075)	89,227	39,328	29,647
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		**152,758**	**113,939**	-	-	-	-	**32,361**	**32,361**	**146,300**	**127,614**	**141,576**
Energy sources		16,000	10,444	-	-	-	-	7,556	7,556	18,000	16,000	11,497
Water management		71,406	93,812	-	-	-	-	(35,407)	(35,407)	58,406	85,000	85,000
Waste water management		52,994	9,142	-	-	-	-	56,853	56,853	65,994	23,052	28,455
Waste management		12,358	541	-	-	-	-	3,358	3,358	3,900	3,562	16,624
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	**202,997**	**225,742**	-	-	-	-	**38,873**	**38,873**	**264,615**	**176,421**	**178,734**
Funded by:												
National Government		183,427	210,742	-	-	-	-	29,302	29,302	240,044	171,821	174,834
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	**183,427**	**210,742**	-	-	-	-	**29,302**	**29,302**	**240,044**	**171,821**	**174,834**
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		19,571	15,000	-	-	-	-	9,571	9,571	24,571	4,600	3,900
Total Capital Funding		**202,997**	**225,742**	-	-	-	-	**38,873**	**38,873**	**264,615**	**176,421**	**178,734**

Explanatory notes to Table B5 - Adjustment Budgeted Capital Expenditure by vote, functional classification and funding source.

1. Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The appropriation for the capital budget has been made at R264 615 million as a single financial year projects.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of infrastructure assets and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital programme may be funded from capital and provincial grants and transfers, borrowing and internally generated funds from current year surpluses.

Take note that the adjustment on capital projects comes from shifting or reproritizasation of funds on approved projects and WSIG (Water Services Infrastructure grant) which is an allocation in-kind grant (schedule 6B) where the municipality has a MOU with the Department of Water services. The municipality is charged with the role of being an implementing agent while funds are transferred from the department to the municipal bank account on invoice basis.

Part 3 – SUPPORTING DOCUMENTS

1. OVERVIEW OF THE ADJUSTMENT BUDGET PROCESS

In undertaking its adjustment budget process, Modimolle-Mookgophong Local Municipality was guided by the following key legislation and documents:

- Municipal Finance Management Act;
- Municipal Budget and Reporting Regulations.
- Municipal Systems Act;
- The National Spatial Development Framework; and
- The Limpopo Provincial Government and Development Strategy.
- National Treasury Circulars.
- DORA

The municipality is always conscious of the fact the IDP, Budget and other consultative processes have to be undertaken with credibility and honesty in order to ensure good governance and accountability.

2. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The measurable performance indicators and objectives for revenue and expenditure (both capital and operating) are contained in the Service Delivery and Budget Implementation Plan (SDBIP) of the municipality and the Section 57 (Municipal Systems Act) managers. The SDBIP has been designed such that it gives effect to the implementation of the budget, with quarterly performance targets. The SDBIP will be submitted to the Mayor after the adjustment budget has been approved. The timeframes as contained in Section 53(1) (c) of the MFMA will be complied with.

3. OVERVIEW OF BUDGET RELATED POLICIES

The municipality has come to the realisation that for the budget to be credible and balanced, it must be supported by policies that guide the revenue and expenditure estimates. Modimolle-Mookgophong Local Municipality aims to deliver services that are affordable to its communities. To ensure this, the budget related policies have been reviewed, and other policies are in the process of review, to take the socio-economic realities of the communities into account. This reality, however, is balanced with the realisation that the municipality must be financially sustainable.

4. OVERVIEW OF BUDGET ASSUMPTIONS

In MFMA Circular 54, the National Treasury has cautioned municipalities to prepare budgets within the context of the economic crises that are felt everywhere in the globe. Some of the economic crises that will impact on the budget are slow growth in the local economy of the municipality, shrinking employment and declining income levels. These factors, in turn, will impact on the demand for and affordability of municipal services. The budget has to be responsive to the needs of the community but also structured in such a manner that it facilitates local economic development and job creation. Three factors are very important in this regard, namely;

- The municipality must collect all revenue due from those households and members of the community who can afford to pay for the municipal services they receive but refuse, or ignore, to do so;
- The municipality must exercise financial discipline avoid unnecessary, nice-to-have expenditure; and

- The municipality must effectively utilise its assets, making the assets to sweat as reflected by the ratio of operating income to assets, particularly the income generating assets. This has been balanced with increased budget on repairs and maintenance to ensure that the infrastructure assets are maintained at higher levels.

This budget has been prepared based on the following assumptions:

Table 2 - Budget assumptions

Financial year	2025/2026 Estimate	2025/26 Forecast	2026/27 Forecast
Headline CPI inflation	4.3%	4.6%	4.4%
Revenue collection rate (average)	70%	75%	80%
Salaries (LGBA)	Projected CPI	Projected CPI	Projected CPI

Source: ***Budget Review 2025***

5. OVERVIEW OF BUDGET FUNDING

Section 18(1) of the MFMA requires the budget of a municipality to be funded from-

(i) Realistically anticipated revenues to be collected;
(ii) Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
(iii) Borrowed funds, but only for the capital budget referred to in Section (17) (2) of the MFMA.

This budget has been prepared taking into cognizance the requirements of the above mentioned section. The capital budget is funded out of grants and subsidies received form National Treasury and own funding.

Financial Recovery and Budget Funding Plans.

- As per the requirements of the MFMA and Treasury regulations and circulars all municipalities are required to approve a funded and credible budget. An assessment into the municipal budget, it was found to be unfunded. In this instance whereby a municipal budget is found to be unfunded it is required that the municipality prepare a financial recovery plan and a budget funding plan detailing or a road map to outline the plans in moving from an unfunded status to a future funded status.
- The council of Modimolle-Mookgophong local municipality did approve both the financial recovery plan and the budget funding plan as per council resolutions number A503/6/2020 and A610/10/2020 which are now being implemented.
- These plans are consistent with MFMA circulars that encourages implementation of austerity measures to curb unnecessary,less important expenditures and enhanced revenue raising measures.
- Milestones on these plans are closely monitored; where there is a deficiency immediate action is taken to ensure achievement of objectives.

The 2026 Division of Revenue Bill allocations to Modimolle-Mookgophong Local Municipality are as follows for 2025/2026 – 2026/27.

Table 3 - Grant allocations over the MTREF

Grant type	2025/26	2026/27	2027/28
Equitable share	162 022 000	168 891 000	176 532 000
Finance Management Grant	2 600 000	2 600 000	2 600 000
Municipal Infrastructure Grant	44 126 550	47 768 850.00	49 881 650
Extended Public Works Programme	1 641 000	0	0
Integrated National electrification Program	12 000 000	11 000 000	11 497 000
Energy Effieciency Demand grant	4 000 000	5 000 000	0
WSIG (Allocation in-kind)	123 300 000	108 052 000	113 455 000
Municipal Disaster Relief Grant	56 617 241.00	0	0

Source: DORA 2026

These grants are explained below:

- Equitable Share - The equitable share is an unconditional grant and is used for institutional capacity and to support the indigents;
- Local Government Financial Management Grant - This grant is a conditional grant and can only be used for capacity building and Internship Programme;
- Municipal Infrastructure Grant (MIG) - This is a conditional grant for municipal infrastructure;
- Intergrated National Electrification grant – This is a conditional grant for electrification and infrastructure development.
- Expanded Public Works programme – This is an incentive to municipalities to expand job creation efforts through the use of labour intensive delivery methods in compliance with EPWP guidilines.
- Water Services Infrastructure grant (WSIG) – This is a schedule 6B grant (allocation in-kind) to assist municipalities to provide Water and Sanitation services and reduce backlogs.
- Energy Efficiency Demand grant -To provide subsidies to municipalities to implement energy efficiency and demand-side management initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency

6. ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

The municipality does make provision on grants or allocations to other organs of state in the form of Eskom on provision of Free Basic Services. The budget in this regard amount to R105 thousand.

7. EMPLOYEE BENEFITS AND COUNCILLORS ALLOWANCES.

- The municipality made provision for an increase of 5.5% to employee's allowances and benefits. The increase is based on the new salary and wage agreement entered into between SALGBC and trade unions.
- The total employee related costs projections where based on the actual average salaries monthy bill and the salary budget. *See supporting table SB11 for the detail.*

8. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Monthly targets for revenue, expenditure and cash flow are attached as per supporting table 27.

9. ADJUSTMENT BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS

The adjusted service delivery and budget implementation plans will be tabled to the Mayor within 14 days of the approval of the adjustment budget.

10. CAPITAL EXPENDITURE DETAILS FOR 2025/2026

The supporting table shows the details of adjustment capital budget for the 2025/26 financial year. As the table shows, a combination of grant funding and own income will be used to fund the capital budget.

No	Project Name	Term / Year	Type	Funding Source	Approved Budget	Proposed Adjustment	Final Adjusted Budget
MUNICIPAL INFRASTRUCTURE GRANT (MIG)							
1	Modimolle Establishment of Landfill Site	Single year	New	MIG	12 605 891.65	- 8 706 206.20	3 899 685.45
2	Construction of Internal Streets and Stormwater Control for Phagameng Ext 8 Phomolong	Multi year	New	MIG	10 424 258.70	14 599 183.09	25 023 441.79
3	Construction of Internal Streets and Stormwater Control for Phagameng Ext 9 Phomolong	Multi year	New	MIG	14 474 999.17	- 7 988 463.91	6 486 535.26
4	Construction of Internal Streets and Stormwater Control for Mookgophong Ext 3 & 8	Multi year	New	MIG	3 059 793.85	- 3 059 793.85	-
5	Specialised Vehicles for Waste Management	Single year	New	MIG	3 561 606.63	- 3 561 606.63	-
6	Upgrading of Mookgophong Sports Stadium Phase 2	Multi year	Upgrading	MIG	-	8 716 887.50	8 716 887.50
	Total MIG				**44 126 550.00**	-	**44 126 550.00**
WATER AND SANITATION INFRASTRUCURE GRANT							
1	UPGRADING OF MAIN SEWER OUTFALL IN MODIMOLLE	Multi year	Upgrading	WSIG	30 211 044.00	10 000 000.00	40 211 044.00
2	Replacement of Asbestos pipes in Modimolle	Multi year	Upgrading	WSIG	30 000 000.00	7 000 000.00	37 000 000.00
3	Vaalwater Source development	Multi year	Upgrading	WSIG	20 000 004.00	- 20 000 004.00	-
4	Refurbishment of the Donkerpoort WTW	Multi year	Upgrading	WSIG	17 344 032.00	- 17 344 032.00	-
5	Augmentation of Water Supply In Mookgophong	Multi year	Upgrading	WSIG	8 392 620.00	-	8 392 620.00
6	Augmentation of Water Supply In Modimolle	Multi year	Upgrading	WSIG	5 074 776.00	-	5 074 776.00
7	Replacement /Installation of water meters in Modimolle Mookg	Multi year	Upgrading	WSIG	4 632 588.00	-	4 632 588.00
8	Installation of stand-by Generators	Multi year	New	WSIG	3 305 832.00	-	3 305 832.00
9	Upgrading Ext 5 & 6 Main Sewer Pipeline- Mookgophong	Multi year	Upgrading	WSIG	1 771 152.00	-	1 771 152.00
10	Refurbishment of the R101 Sewer Pump Station- Mookgophong	Multi year	Upgrading	WSIG	665 028.00	-	665 028.00
11	Refurbishment of the Nyl Sewer Pump Station	Multi year	Upgrading	WSIG	483 288.00	-	483 288.00
12	Upgrading of the Nyl Water Pump Station and Reservoir - Mook	Multi year	Upgrading	WSIG	422 616.00	-	422 616.00
13	Upgrading of the Main Sewer Outfall Phagameng-Jay Naidoo (Phase 2)	Multi year	Upgrading	WSIG	363 924.00	-	363 924.00
14	Upgrading of the Industrial Sewer Outfall in Modimo (Phase 1)	Multi year	Upgrading	WSIG	332 112.00	-	332 112.00
15	Upgrading of the Industrial Sewer Outfall in Modimolle (Phas	Multi year	Upgrading	WSIG	176 940.00	-	176 940.00
16	Upgrading of the Main Sewer Pipes in Modimolle (Lillian Ngoy	Multi year	Upgrading	WSIG	124 044.00	-	124 044.00
17	Upgrading of Internal Water and Sewer Reticulation pipelines in Vaalwater Town and Leseding	Multi year	Upgrading	WSIG	-	20 344 036.00	20 344 036.00
	Total WSIG				**123 300 000.00**	-	**123 300 000.00**
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME							
1	High Transmission line 132 KV	Multi year		INEP	6 000 000.00	- 6 000 000.00	-
2	Modimolle New Substation phase 04	Multi year		INEP	6 000 000.00	6 000 000.00	12 000 000.00
	Total INEP				**12 000 000.00**	-	**12 000 000.00**
MUNICIPAL DISASTER RECOVERY GRANT							
1	Reconstruction of the Chriss Hani Low level bridge- Modimolle	Multi year	Upgrading	MDRG		10 950 000.00	10 950 000.00
2	Reconstruction of 1.5km internal roads including storm water management in Mookgophong	Multi year	Upgrading	MDRG		14 704 000.00	14 704 000.00
3	Construction of bern for ward 14 - Roedtan	Multi year	Upgrading	MDRG		4 449 250.00	4 449 250.00
4	Upgrading of Roads and Stormwater in Phagameng (Marapong), Ward 11 – 1.2 km	Multi year	Roll over	MDRG	-	9 891 382.00	9 891 382.00
5	Upgrading of Access Road in Phagameng Extension 13 (Jasper), Ward 6 – 1.0 km	Multi year	Roll over	MDRG	-	8 048 979.82	8 048 979.82
6	Upgrading of Internal Roads and Stormwater in Phagameng Extension 13 (Jasper), Ward 6 – 1.3	Multi year	Roll over	MDRG	-	8 572 878.60	8 572 878.60
	Total MDRG				-	**56 616 490.42**	**56 616 490.42**
ENERGY EFFICIENCY AND DEMAND SITE MANAGEMENT (EEDM)							
1	Energy Efficieancy and Demand side Management (EEDM)	Single		EEDM	4 000 000.00	-	4 000 000.00
OWN FUNDED PROJECTS							
1	Upgrading of Mookgophong Sports stadium Phase 2	Single year	Upgrading	Own	520 733.60	-	520 733.60
2	Maintenance of the R101 Sewer Pump Station- Mookgophong	Single year	Upgrading	Own	1 100 000.00	-	1 100 000.00
3	Equipment - Communication and Public	Multi		Own	350 000.00	-	350 000.00
4	Furniture and equipment	Multi		Own	1 000 000.00	-	1 000 000.00
5	Parks and recreation cleaning equipment	Multi		Own	1 500 000.00	-	1 500 000.00
6	Computer equipment (Desktops and laptops)	Multi		Own	2 500 000.00	-	2 500 000.00
7	Water and Waste Water Plant cleaning equipments	Multi		Own	1 100 000.00	-	1 100 000.00
8	Roads Maintenance Equipment	Multi		Own	2 400 000.00	-	2 400 000.00
9	Office Containers	Single year		Own	1 600 000.00	400 000.00	2 000 000.00
10	Modimolle New Substation phase 04	Single year		Own	-	2 000 000.00	2 000 000.00
11	MDRG Addition	Single year		Own		1 100 000.00	1 100 000.00
12	Motor vehicles - Pool cars (Mayor, revenue, planning)	Multi		Own	5 000 000.00	1 500 000.00	6 500 000.00
13	Airconditioners	Single year		Own	1 000 000.00		1 000 000.00
14	Biometric System	Single year		Own	1 500 000.00		1 500 000.00
	Total own funded peojects				**19 570 733.60**	**5 000 000.00**	**24 570 733.60**
	TOTAL				**202 997 283.60**	**61 616 490.42**	**264 613 774.02**

11. LEGISLATION COMPLIANCE DETAILS

This adjustment budget has been prepared in accordance with the requirements of the Municipal Finance Management Act, the Municipal Budget and Reporting Regulations and the Municipal Systems Act.

12. BUDGET RELATED POLICIES

The policies can be viewed on the Municipality's website, www.mmlm.gov.za

13. QUALITY CERTIFICATION

I, **Mr. LC Malema**,

Acting Municipal Manager

of

Modimolle-Mookgophong Local Municipality,

hereby certify that the 2025/26 adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Name: Lekubu Charles Malema

Signature: ____________________

Date: 27/02/2026

Table 11 MBRR Table B6 – Adjustment Budgeted Financial Position

LIM368 Modimolle-Mookgopong - Table B6 Adjustments Budget Financial Position - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		25,616	42,942	-	-	-	-	(16,644)	(16,644)	26,298	73,557	387,217
Trade and other receivables from exchange transactions	1	496,091	852,410	-	-	-	-	(320,586)	(320,586)	531,823	575,924	604,852
Receivables from non-exchange transactions	1	1,347,959	660,672	-	-	-	-	686,488	686,488	1,347,160	1,213,007	1,459,364
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		2,299	19,603	-	-	-	-	(17,304)	(17,304)	2,299	2,299	2,299
VAT		50,146	113,878	-	-	-	-	(63,733)	(63,733)	50,146	134,756	218,665
Other current assets		-	4,535	-	-	-	-	(4,535)	(4,535)	-	-	-
Total current assets		**1,922,111**	**1,694,040**	-	-	-	-	**263,687**	**263,687**	**1,957,727**	**1,999,543**	**2,672,397**
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		1,284,972	26,809	-	-	-	-	1,257,889	1,257,889	1,284,697	1,284,510	1,284,036
Property, plant and equipment	3	1,610,372	1,641,059	-	-	-	-	29,108	29,108	1,670,167	1,726,706	1,850,000
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		161	161	-	-	-	-	-	-	161	161	161
Intangible assets		142	3,375	-	-	-	-	(3,233)	(3,233)	142	142	142
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	142	-	-	-	-	(142)	(142)	-	-	-
Total non current assets		**2,895,647**	**1,671,545**	-	-	-	-	**1,283,622**	**1,283,622**	**2,955,167**	**3,011,518**	**3,134,339**
TOTAL ASSETS		**4,817,758**	**3,365,585**	-	-	-	-	**1,547,309**	**1,547,309**	**4,912,894**	**5,011,061**	**5,806,736**
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		5,956	867	-	-	-	-	5,089	5,089	5,956	5,956	5,956
Consumer deposits		13,607	13,607	-	-	-	-	-	-	13,607	13,607	13,607
Trade and other payables from exchange transactions		636,435	1,333,746	-	-	-	-	(652,197)	(652,197)	681,549	752,527	1,187,149
Trade and other payables from non-exchange transactions		799	-	-	-	-	-	799	799	799	835	856
Provisions		3,960	3,784	-	-	-	-	176	176	3,960	3,960	3,960
VAT		86,336	10,174	-	-	-	-	76,162	76,162	86,336	176,557	269,033
Other current liabilities		6,736	-	-	-	-	-	6,736	6,736	6,736	6,736	6,736
Total current liabilities		**753,829**	**1,362,179**	-	-	-	-	**(563,236)**	**(563,236)**	**798,943**	**960,178**	**1,487,297**
Non current liabilities												
Borrowing	1	634	634	-	-	-	-	-	-	634	634	634
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		889,695	75,451	-	-	-	-	814,244	814,244	889,695	469,301	170,132
Total non current liabilities		**890,328**	**76,085**	-	-	-	-	**814,244**	**814,244**	**890,328**	**469,935**	**170,766**
TOTAL LIABILITIES		**1,644,157**	**1,438,263**	-	-	-	-	**251,008**	**251,008**	**1,689,272**	**1,430,113**	**1,658,063**
NET ASSETS	2	**3,173,601**	**1,927,322**	-	-	-	-	**1,296,301**	**1,296,301**	**3,223,623**	**3,580,949**	**4,148,673**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3,173,601	1,884,558	-	-	-	-	1,339,065	1,339,065	3,223,623	3,580,949	4,148,673
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		**3,173,601**	**1,884,558**	-	-	-	-	**1,339,065**	**1,339,065**	**3,223,623**	**3,580,949**	**4,148,673**

Table 12 MBRR Table B7- Adjusted Budgeted Cashflow

LIM368 Modimolle-Mookgopong - Table B7 Adjustments Budget Cash Flows - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		120,264	117,906	–	–	–	–	3,007	3,007	120,912	119,942	122,941
Service charges		473,800	451,701	–	–	–	–	9,885	9,885	461,586	495,121	507,499
Other revenue		26,374	104,119	–	–	–	–	(79,347)	(79,347)	24,771	27,565	28,327
Transfers and Subsidies - Operational	1	169,775	162,295	–	–	–	–	7,480	7,480	169,775	176,736	184,896
Transfers and Subsidies - Capital	1	183,427	210,742	–	–	–	–	29,302	29,302	240,044	171,821	174,834
Interest		61,631	–	–	–	–	–	61,770	61,770	61,770	64,405	66,015
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(822,586)	(777,579)	–	–	–	–	(29,641)	(29,641)	(807,220)	(859,603)	(881,093)
Finance charges		(6,262)	(6,004)	–	–	–	–	(258)	(258)	(6,262)	6,544	6,708
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**206,422**	**263,179**	**–**	**–**	**–**	**–**	**2,198**	**2,198**	**265,377**	**202,531**	**210,126**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(202,997)	225,952	–	–	–	–	(487,452)	(487,452)	(261,500)	(176,421)	(178,734)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(202,997)**	**225,952**	**–**	**–**	**–**	**–**	**(487,452)**	**(487,452)**	**(261,500)**	**(176,421)**	**(178,734)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**3,425**	**489,131**	**–**	**–**	**–**	**–**	**(485,254)**	**(485,254)**	**3,877**	**26,110**	**31,393**
Cash/cash equivalents at the year begin:	2	22,191	4,560	–	–	–	–	17,631	17,631	22,191	60,535	369,240
Cash/cash equivalents at the year end:	2	25,616	493,691	–	–	–	–	(467,623)	(467,623)	26,068	86,645	400,632

Table 13 MBRR Table 13 – Adjusted Cash Backed Reserves / Accumulated Surplus Reconciliation

LIM368 Modimolle-Mookgopong - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	25,616	493,691	–	–	–	–	(467,623)	(467,623)	26,068	86,645	400,632
Other current investments > 90 days		–	(450,749)	–	–	–	–	450,979	450,979	230	(13,088)	(13,415)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**25,616**	**42,942**	**–**	**–**	**–**	**–**	**(16,644)**	**(16,644)**	**26,298**	**73,557**	**387,217**
Applications of cash and investments												
Unspent conditional transfers		799	–	–	–	–	–	799	799	799	835	856
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		42,926	(103,704)	–	–	–	–	146,630	146,630	42,926	48,537	57,104
Other working capital requirements	2	(903,349)	(118,330)					(776,499)	(776,499)	(894,829)	(720,862)	(513,157)
Other provisions		3,960	3,784	–	–	–	–	176	176	3,960	3,960	3,960
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**(855,664)**	**(218,250)**	**–**	**–**	**–**	**–**	**(628,894)**	**(628,894)**	**(847,144)**	**(667,529)**	**(451,237)**
Surplus(shortfall)		**881,280**	**261,192**	**–**	**–**	**–**	**–**	**612,251**	**612,251**	**873,442**	**741,086**	**838,454**

Table 14 MBRR Table B9 Adjusted Asset Management

LIM368 Modimolle-Mookgopong - Table B9 Asset Management - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	**143,505**	**213,100**	-	-	-	-	**(23,195)**	**(23,195)**	**189,905**	**153,369**	**150,279**
Roads Infrastructure		25,268	93,303	-	-	-	-	(4,075)	(4,075)	89,227	39,328	29,647
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		16,000	10,444	-	-	-	-	7,556	7,556	18,000	16,000	11,497
Water Supply Infrastructure		71,828	96,312	-	-	-	-	(37,484)	(37,484)	58,828	85,000	85,000
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		12,358	541	-	-	-	-	3,358	3,358	3,900	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		125,455	200,600	-	-	-	-	(30,645)	(30,645)	169,955	140,328	126,144
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	4,879	3,610
Community Assets		-	-	-	-	-	-	-	-	-	4,879	3,610
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	4,000	-	-	-	-	(4,000)	(4,000)	-	-	-
Investment properties		-	4,000	-	-	-	-	(4,000)	(4,000)	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		2,500	2,000	-	-	-	-	500	500	2,500	500	500
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,000	1,500	-	-	-	-	2,500	2,500	4,000	4,362	17,524
Transport Assets		11,550	5,000	-	-	-	-	8,450	8,450	13,450	3,300	2,500
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets *to be adjusted*	2	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	**58,432**	**12,642**	-	-	-	-	**61,068**	**61,068**	**73,709**	**23,052**	**28,455**
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-

LIM368 Modimolle-Mookgopong - Table B9 Asset Management - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Sanitation Infrastructure		51,472	9,142	-	-	-	-	55,330	55,330	64,472	23,052	28,455
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		51,472	9,142	-	-	-	-	55,330	55,330	64,472	23,052	28,455
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		7,021	3,500	-	-	-	-	5,738	5,738	9,238	-	-
Community Assets		7,021	3,500	-	-	-	-	5,738	5,738	9,238	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure *to be adjusted*	4	201,997	225,742	-	-	-	-	37,873	37,873	263,615	176,421	178,734
Roads Infrastructure		25,268	93,303	-	-	-	-	(4,075)	(4,075)	89,227	39,328	29,647
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		16,000	10,444	-	-	-	-	7,556	7,556	18,000	16,000	11,497
Water Supply Infrastructure		71,828	96,312	-	-	-	-	(37,484)	(37,484)	58,828	85,000	85,000
Sanitation Infrastructure		51,472	9,142	-	-	-	-	55,330	55,330	64,472	23,052	28,455
Solid Waste Infrastructure		12,358	541	-	-	-	-	3,358	3,358	3,900	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		176,927	209,742	-	-	-	-	24,685	24,685	234,427	163,380	154,599
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		7,021	3,500	-	-	-	-	5,738	5,738	9,238	4,879	3,610
Community Assets		7,021	3,500	-	-	-	-	5,738	5,738	9,238	4,879	3,610
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	4,000	-	-	-	-	(4,000)	(4,000)	-	-	-
Investment properties		-	4,000	-	-	-	-	(4,000)	(4,000)	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		2,500	2,000	-	-	-	-	500	500	2,500	500	500
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,000	1,500	-	-	-	-	2,500	2,500	4,000	4,362	17,524
Transport Assets		11,550	5,000	-	-	-	-	8,450	8,450	13,450	3,300	2,500
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**201,997**	**225,742**	-	-	-	-	**37,873**	**37,873**	**263,615**	**176,421**	**178,734**
ASSET REGISTER SUMMARY - PPE (WDV)	5	2,895,647	1,671,404	-	-	-	-	1,283,764	1,283,764	2,955,167	3,011,518	3,134,339
Roads Infrastructure		15,512	83,949	-	-	-	-	(11,634)	(11,634)	72,315	20,106	53,673
Storm water Infrastructure		-	(51)	-	-	-	-	(1,830)	(1,830)	(1,881)	27,230	15,877
Electrical Infrastructure		11,929	6,541	-	-	-	-	3,808	3,808	10,348	23,675	30,812
Water Supply Infrastructure		62,731	85,495	-	-	-	-	(33,855)	(33,855)	51,640	168,814	173,548
Sanitation Infrastructure		46,617	3,027	-	-	-	-	53,124	53,124	56,151	32,855	125,453
Solid Waste Infrastructure		-	-	-	-	-	-	2,522	2,522	2,522	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		136,789	178,961	-	-	-	-	12,135	12,135	191,095	272,680	399,362

LIM368 Modimolle-Mookgopong - Table B9 Asset Management - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Community Assets		1,478,511	1,468,961	-	-	-	-	(2,031)	(2,031)	1,466,929	1,484,261	1,501,479
Heritage Assets		161	161	-	-	-	-	-	-	161	161	161
Investment properties		1,284,972	26,809	-	-	-	-	1,257,889	1,257,889	1,284,697	1,284,510	1,284,036
Other Assets		1,000	-	-	-	-	-	1,000	1,000	1,000	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		142	3,375	-	-	-	-	(3,233)	(3,233)	142	142	142
Computer Equipment		-	-	-	-	-	-	(912)	(912)	(912)	-	-
Furniture and Office Equipment		(2,232)	(2,140)	-	-	-	-	1,812	1,812	(327)	(4,564)	(6,954)
Machinery and Equipment		(12,197)	(19,223)	-	-	-	-	21,605	21,605	2,382	(32,472)	(52,587)
Transport Assets		8,500	14,500	-	-	-	-	(4,500)	(4,500)	10,000	6,800	8,700
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2,895,647**	**1,671,404**	-	-	-	-	**1,283,764**	**1,283,764**	**2,955,167**	**3,011,518**	**3,134,339**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		52,200	50,026	-	-	-	-	4,270	4,270	54,297	54,549	56,913
Repairs and Maintenance by asset class	3	**55,602**	**52,597**	-	-	-	-	**5,651**	**5,651**	**58,248**	**58,105**	**59,557**
Roads Infrastructure		8,515	8,164	-	-	-	-	5,351	5,351	13,515	8,899	9,121
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17,096	16,532	-	-	-	-	(430)	(430)	16,102	17,866	18,312
Water Supply Infrastructure		25,065	24,032	-	-	-	-	672	672	24,704	26,193	26,848
Sanitation Infrastructure		195	187	-	-	-	-	(187)	(187)	0	204	209
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		50,872	48,915	-	-	-	-	5,406	5,406	54,321	53,161	54,490
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		150	60	-	-	-	-	90	90	150	157	161
Community Assets		150	60	-	-	-	-	90	90	150	157	161
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2,776	2,426	-	-	-	-	(171)	(171)	2,255	2,901	2,974
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2,776	2,426	-	-	-	-	(171)	(171)	2,255	2,901	2,974
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		109	105	-	-	-	-	5	5	109	114	117
Furniture and Office Equipment		250	121	-	-	-	-	129	129	250	261	268
Machinery and Equipment		1,445	970	-	-	-	-	193	193	1,163	1,510	1,547
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**107,803**	**102,623**	-	-	-	-	**9,922**	**9,922**	**112,545**	**112,654**	**115,470**
Renewal and upgrading of Existing Assets as % of total capex		29.0%	5.6%							28.0%	13.1%	15.9%
Renewal and upgrading of Existing Assets as % of deprecn"		112.1%	25.3%							130.8%	42.3%	50.9%
R&M as a % of PPE		1.9%	3.1%							2.0%	1.9%	1.9%
Renewal and upgrading and R&M as a % of PPE		3.9%	3.9%							4.5%	2.7%	2.8%

Table 16 MBRR Table SB1 – Supporting detail to "Adjustment Budgeted Financial performance"

LIM368 Modimolle-Mookgopong - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		160,352	157,207	–	–	–	–	37,793	37,793	195,000	171,346	175,630
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–	–	–	–	–	34,648	34,648	34,648	–	–
Net Property Rates		160,352	157,207	–	–	–	–	3,144	3,144	160,352	171,346	175,630
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		335,588	307,878	–	–	–	–	27,551	27,551	335,430	350,689	359,456
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)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		335,588	307,878	–	–	–	–	27,551	27,551	335,430	350,689	359,456
Service charges - Water												
Total Service charges - water		131,310	125,896	–	–	–	–	(12,327)	(12,327)	113,569	137,219	140,649
Less Revenue Foregone **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	2,259	2,259	2,259	–	–
Less Cost of Free Basis Services ***(6 kilolitres per indigent household per month)***		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Water		131,310	125,896	–	–	–	–	(14,586)	(14,586)	111,310	137,219	140,649
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		56,877	54,532	–	–	–	–	2,468	2,468	57,000	59,436	60,922
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		–	–	–	–	–	–	0	0	0	–	–
Less Cost of Free Basis Services ***(free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		56,877	54,532	–	–	–	–	2,468	2,468	57,000	59,436	60,922
Service charges - Waste Management												
Total refuse removal revenue		33,231	31,861	–	–	–	–	7,792	7,792	39,653	34,727	35,595
Total landfill revenue		–	–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	3,780	3,780	3,780	–	–
Less Cost of Free Basis Services ***(removed once a week to indigent households)***		–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		33,231	31,861	–	–	–	–	4,012	4,012	35,873	34,727	35,595

EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		158,868	149,748	–	–	–	–	11,260	11,260	161,008	166,017	170,168
Pension and UIF Contributions		36,304	33,283	–	–	–	–	2,404	2,404	35,686	37,938	38,886
Medical Aid Contributions		13,270	12,566	–	–	–	–	1,171	1,171	13,737	13,867	14,213
Overtime		7,864	18,157	–	–	–	–	(6,374)	(6,374)	11,782	8,218	8,423
Performance Bonus		22,450	12,869	–	–	–	–	2,125	2,125	14,994	23,461	24,047
Motor Vehicle Allowance		19,178	18,897	–	–	–	–	189	189	19,086	20,041	20,542
Cellphone Allowance		–	–	–	–	–	–	–	–	–	–	–
Housing Allowances		1,591	1,712	–	–	–	–	(98)	(98)	1,614	1,662	1,704
Other benefits and allowances		3,100	3,660	–	–	–	–	(526)	(526)	3,134	3,239	3,320
Payments in lieu of leave		–	–	–	–	–	–	2,408	2,408	2,408	–	–
Long service awards		–	–	–	–	–	–	3,243	3,243	3,243	–	–
Post-retirement benefit obligations	4	–	–	–	–	–	–	2,532	2,532	2,532	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	316	–	–	–	–	326	326	642	–	–
In kind benefits		–	–	–	–	–	–	–	–	–	–	–
sub-total		**262,625**	**251,209**	–	–	–	–	**18,658**	**18,658**	**269,867**	**274,443**	**281,304**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**262,625**	**251,209**	–	–	–	–	**18,658**	**18,658**	**269,867**	**274,443**	**281,304**
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		52,200	50,026	–	–	–	–	4,270	4,270	54,297	54,549	55,913
Lease amortisation		–	–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation and amortisation	1	**52,200**	**50,026**	–	–	–	–	**4,270**	**4,270**	**54,297**	**54,549**	**55,913**
Bulk purchases												
Electricity Bulk Purchases		303,113	272,290	–	–	–	–	30,823	30,823	303,113	316,753	324,672
Total bulk purchases	1	**303,113**	**272,290**	–	–	–	–	**30,823**	**30,823**	**303,113**	**316,753**	**324,672**
Transfers and grants												
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Contracted services												
Outsourced Services		23,307	29,748	–	–	–	–	(10,551)	(10,551)	19,197	24,356	24,965
Consultants and Professional Services		38,011	44,995	–	–	–	–	18,795	18,795	63,791	39,721	40,714
Contractors		78,022	57,129	–	–	–	–	24,544	24,544	81,672	81,533	83,571
Total contracted services		**139,340**	**131,872**	–	–	–	–	**32,788**	**32,788**	**164,660**	**145,611**	**149,251**
Operational Costs												
Collection costs		13,862	12,153	–	–	–	–	709	709	12,862	14,486	14,848
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–	–
Audit fees		7,497	7,188	–	–	–	–	309	309	7,497	7,834	8,030
Other Operational Costs		45,066	58,868	–	–	–	–	(17,234)	(17,234)	41,634	47,094	48,272
Total Other Operational Costs	1	**66,425**	**78,209**	–	–	–	–	**(16,216)**	**(16,216)**	**61,993**	**69,415**	**71,150**

Repairs and Maintenance by Expenditure Item	14											
Employee related costs		84	221						–	221	88	90
Inventory Consumed (Project Maintenance)		84	221						–	221	88	90
Contracted Services		84	221						–	221	88	90
Other Expenditure		84	221						–	221	88	90
Total Repairs and Maintenance Expenditure	15	**337**	**886**	–	–	–	–	–	–	**886**	**353**	**361**
Inventory Consumed												
Inventory Consumed - Water		24,360	23,356	–	–	–	–	406	406	23,762	25,456	26,093
Inventory Consumed - Other		7,827	7,504	–	–	–	–	805	805	8,309	8,179	8,384
Total Inventory Consumed & Other Material		32,187	30,860	–	–	–	–	1,212	1,212	32,072	33,636	34,476

LIM368 Modimolle-Mookgopong - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
R thousands		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		63,994	4,779	–	–	–	–	73,456	73,456	78,236	214,764	321,855
Water		125,718	120,535	–	–	–	–	(817)	(817)	119,718	257,094	390,101
Waste		11,891	11,401	–	–	–	–	(639)	(639)	10,762	24,318	35,649
Waste Water		103,399	16,360	–	–	–	–	87,076	87,076	103,436	211,450	320,795
Other trade receivables from exchange transactions		289,089	699,334	–	–	–	–	(422,948)	(422,948)	276,386	(29,292)	(358,578)
Gross: Trade and other receivables from exchange transactions		594,091	852,410	.	.	.	.	(263,871)	(263,871)	588,538	678,334	709,822
Less: Impairment for debt	1	(98,000)	.	.	.	.	.	(56,715)	(56,715)	(56,715)	(102,410)	(104,970)
Impairment for Electricity		–	–	–	–	–	–	–	–	–	–	–
Impairment for Water		–	–	–	–	–	–	–	–	–	–	–
Impairment for Waste		–	–	–	–	–	–	–	–	–	–	–
Impairment for Waste Water		–	–	–	–	–	–	–	–	–	–	–
Impairment for other trade receivalbes from exchange transactions		(98,000)	–	–	–	–	–	(56,715)	(56,715)	(56,715)	(102,410)	(104,970)
Total net Trade and other receivables from Exchange Transactions		496,091	852,410	.	.	.	.	(320,586)	(320,586)	531,823	575,924	604,852
-												
Receivables from non-exchange transactions												
Property rates		40,088	39,302	–	–	–	–	137	137	39,439	100,594	(57,777)
Less: Impairment of Property rates		–	–	–	–	–	–	–	–	–	–	–
Net Property rates		40,088	39,302	.	.	.	.	137	137	39,439	100,594	(57,777)
Other receivables from non-exchange transactions		1,307,871	621,370	–	–	–	–	686,351	686,351	1,307,721	1,112,413	1,517,140
Impairment for other receivalbes from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Net other receivables from non-exchange transactions		1,307,871	621,370	.	.	.	.	686,351	686,351	1,307,721	1,112,413	1,517,140
Total net Receivables from non-exchange transactions		1,347,959	660,672	.	.	.	.	686,488	686,488	1,347,160	1,213,007	1,459,364
Inventory												
Water												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
System Input Volume		24,360	(500)	–	–	–	–	24,262	24,262	23,762	25,456	26,093
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Purchases		24,360	(500)	–	–	–	–	24,262	24,262	23,762	25,456	26,093
Natural Sources		–	–	–	–	–	–	–	–	–	–	–
Authorised Consumption	12	(24,360)	(23,356)	–	–	–	–	(406)	(406)	(23,762)	(25,456)	(26,093)
Billed Authorised Consumption		(24,360)	(23,356)	–	–	–	–	(406)	(406)	(23,762)	(25,456)	(26,093)
Billed Metered Consumption		(24,360)	(23,356)	–	–	–	–	(406)	(406)	(23,762)	(25,456)	(26,093)
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		(24,360)	(23,356)	–	–	–	–	(406)	(406)	(23,762)	(25,456)	(26,093)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–	–
Correction of prior period erros		–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water		–	(23,856)	–	–	–	–	23,856	23,856	–	–	–
Agricultural												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of prior period erros		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		2,299	40,459	–	–	–	–	(38,160)	(38,160)	2,299	(5,372)	(13,388)
Acquisitions		156	149	–	–	–	–	57	57	206	163	167
Issues	13	(7,827)	(7,504)	–	–	–	–	(805)	(805)	(8,309)	(8,179)	(8,384)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of prior period erros		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		(5,372)	33,104	–	–	–	–	(38,909)	(38,909)	(5,805)	(13,388)	(21,605)
Zero Rated												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–

Materials and Supplies												
Opening Balance		-	-	-	-	-	-	-	-	-	7,671	15,688
Acquisitions		7,671	10,355	-	-	-	-	(2,251)	(2,251)	8,104	8,016	8,217
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Correction of prior period erros		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		7,671	10,355	-	-	-	-	(2,251)	(2,251)	8,104	15,688	23,904
Work-in-progress												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-	-
Housing Stock												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Correction of prior period erros		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-	-
Land												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		2,299	19,603	-	-	-	-	(17,304)	(17,304)	2,299	2,299	2,299
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1,662,129	1,690,661	-	-	-	-	33,086	33,086	1,723,747	1,832,550	2,011,284
Leases recognised as PPE	2	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		51,758	49,602	-	-	-	-	3,977	3,977	53,579	105,845	161,284
Total Property, plant & equipment	1	1,610,372	1,641,059	-	-	-	-	29,108	29,108	1,670,167	1,726,706	1,850,000
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		5,956	867	-	-	-	-	5,089	5,089	5,956	5,956	5,956
Total Current liabilities - Financial liabilities		5,956	867	-	-	-	-	5,089	5,089	5,956	5,956	5,956
Trade and other payables												
Trade and other payables from exchange transactions		636,435	1,333,746	-	-	-	-	(652,197)	(652,197)	681,549	752,527	1,187,149
Other trade payables from exchange transactions		6,736	-	-	-	-	-	6,736	6,736	6,736	6,736	6,736
Trade payables from Non-exchange transactions: Unspent conditional Grants		799	-	-	-	-	-	799	799	799	835	856
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-	-
VAT		86,336	10,174	-	-	-	-	76,162	76,162	86,336	176,557	269,033
Total Trade and other payables	1	730,306	1,343,920	-	-	-	-	(568,500)	(568,500)	775,421	936,655	1,463,775
Non current liabilities - Financial liabilities												
Borrowing	3	-	-	-	-	-	-	-	-	-	-	-
Other financial liabilities		634	634	-	-	-	-	-	-	634	634	634
Total Non current liabilities - Financial liabilities		634	634	-	-	-	-	-	-	634	634	634
Provisions - non current												
Retirement benefits		889,695	75,451	-	-	-	-	814,244	814,244	889,695	469,301	170,132
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Provisions - non current		889,695	75,451	-	-	-	-	814,244	814,244	889,695	469,301	170,132
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		2,968,299	1,658,437	-	-	-	-	1,309,862	1,309,862	2,968,299	3,383,169	3,943,490
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		2,968,299	1,658,437	-	-	-	-	1,309,862	1,309,862	2,968,299	3,383,169	3,943,490
Surplus/(Deficit)		205,302	226,121	-	-	-	-	29,202	29,202	255,324	197,780	205,183
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	3,173,601	1,884,558	-	-	-	-	1,339,065	1,339,065	3,223,623	3,580,949	4,148,673
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,173,601	1,884,558	-	-	-	-	1,339,065	1,339,065	3,223,623	3,580,949	4,148,673

LIM368 Modimolle-Mookgopong - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2026/02/28

Description	Ref	2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		169,775	170,030	–	–	(255)	(255)	169,775	176,736	184,896
Expanded Public Works Programme Integrated Grant		2,031	15,469	–	–	(13,438)	(13,438)	2,031	2,122	2,175
Local Government Financial Management Grant		2,600	–	–	–	2,600	2,600	2,600	2,600	2,700
Municipal Infrastructure Grant		3,122	–	–	–	3,122	3,122	3,122	3,122	3,482
Equitable Share		162,022	154,561	–	–	7,461	7,461	162,022	168,891	176,538
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	169,775	170,030	–	–	(255)	(255)	169,775	176,736	184,896
Capital Transfers and Grants										
National Government:		183,427	192,776	–	–	47,268	47,268	240,044	171,821	174,834
Municipal Disaster Relief Grant		–	35,944	–	–	20,673	20,673	56,617	–	–
Energy Efficiency and Demand Side Management Grant		4,000	–	–	–	4,000	4,000	4,000	5,000	–
Municipal Infrastructure Grant		44,127	156,832	–	–	(112,706)	(112,706)	44,127	44,127	49,881
Integrated National Electrification Programme Grant		12,000	–	–	–	12,000	12,000	12,000	11,000	11,497
Water Services Infrastructure Grant		123,300	–	–	–	123,300	123,300	123,300	111,694	113,456
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	183,427	192,776	–	–	47,268	47,268	240,044	171,821	174,834
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	353,201	362,806	–	–	47,013	47,013	409,819	348,557	359,729

LIM368 Modimolle-Mookgopong - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 2026/02/28

Description		2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		6,953	6,969	–	–	(15)	(15)	6,953	7,009	7,501
Expanded Public Works Programme Integrated Grant		2,031	1,641	–	–	390	390	2,031	2,122	2,175
Local Government Financial Management Grant		2,600	2,600	–	–	0	0	2,600	2,600	2,700
Municipal Infrastructure Grant		2,322	2,728	–	–	(405)	(405)	2,322	2,287	2,626
Provincial Government:		799	766	–	–	34	34	799	835	856
Specify (Add grant description)		799	766	–	–	34	34	799	835	856
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		7,753	7,734	–	–	19	19	7,753	7,845	8,358
Capital expenditure of Transfers and Grants										
National Government:		183,427	200,511	–	–	39,533	39,533	240,044	171,821	174,834
Municipal Disaster Relief Grant		–	35,944	–	–	20,673	20,673	56,617	–	–
Energy Efficiency and Demand Side Management Grant		4,000	–	–	–	4,000	4,000	4,000	5,000	–
Municipal Infrastructure Grant		44,127	61,613	–	–	(17,486)	(17,486)	44,127	47,769	49,882
Integrated National Electrification Programme Grant		12,000	–	–	–	12,000	12,000	12,000	11,000	11,497
Water Services Infrastructure Grant		123,300	102,954	–	–	20,346	20,346	123,300	108,052	113,455
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		183,427	200,511	–	–	39,533	39,533	240,044	171,821	174,834
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		191,179	208,245	–	–	39,552	39,552	247,797	179,666	183,191

LIM368 Modimolle-Mookgopong - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 2026/02/28

Description	Ref	2025/26 Original Budget	2025/26 Prior Adjusted	2025/26 Multi-year capital	2025/26 Nat. or Prov. Govt	2025/26 Other Adjusts.	2025/26 Total Adjusts.	2025/26 Adjusted Budget	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		169,775	170,030	–	–	(7,716)	(7,716)	162,314	176,736	184,896
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		169,775	6,969	–	–	(15)	(15)	6,953	7,009	7,501
Conditions still to be met - transferred to liabilities		–	163,061	–	–	(7,701)	(7,701)	155,360	169,726	177,394
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	(799)	(1,635)
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		799	766	–	–	34	34	799	835	856
Conditions still to be met - transferred to liabilities		(799)	(766)	–	–	(34)	(34)	(799)	(1,635)	(2,491)
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		170,574	7,734	–	–	19	19	7,753	7,845	8,358
Total operating transfers and grants - CTBM	2	(799)	162,295	–	–	(7,734)	(7,734)	154,561	168,092	174,903
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		799	0	–	–	799	799	799	1,635	2,491
Current year receipts		183,427	192,776	–	–	47,268	47,268	240,044	171,821	174,834
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		183,427	200,511	–	–	39,533	39,533	240,044	171,821	174,834
Conditions still to be met - transferred to liabilities		799	(7,734)	–	–	8,534	8,534	799	1,635	2,491
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		183,427	200,511	–	–	39,533	39,533	240,044	171,821	174,834
Total capital transfers and grants - CTBM		799	(7,734)	–	–	8,534	8,534	799	1,635	2,491
TOTAL TRANSFERS AND GRANTS REVENUE		354,001	208,245	–	–	39,552	39,552	247,797	179,666	183,191
TOTAL TRANSFERS AND GRANTS - CTBM		0	154,561	–	–	799	799	155,360	169,726	177,394

LIM368 Modimolle-Mookgopong - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2026/02/28

Summary of remuneration	Ref	2025/26									% change
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		14,564	8,906			–		4,822	4,822	13,728	-5.7%
Pension and UIF Contributions		213	0			–		0	0	0	-100.0%
Medical Aid Contributions		142	92			–		(92)	(92)	0	-100.0%
Motor Vehicle Allowance		1,284	–			–		0	0	0	-100.0%
Cellphone Allowance		1,210	1,208			–		2	2	1,210	0.0%
Housing Allowances		–	–			–		–	–	–	
Other benefits and allowances		1,482	2,644			–		(67)	(67)	2,577	73.8%
Sub Total - Councillors		**18,895**	**12,849**			**–**		**4,665**	**4,665**	**17,514**	**-7.3%**
% increase			**(0)**							**0**	
Senior Managers of the Municipality											
Basic Salaries and Wages		2,809	3,734	–		–		3,368	3,368	7,102	152.9%
Pension and UIF Contributions		224	139	–		–		433	433	572	155.2%
Medical Aid Contributions		98	42	–		–		280	280	322	229.1%
Overtime		–	–	–		–		–	–	–	
Performance Bonus		29	–	–		–		0	0	0	-100.0%
Motor Vehicle Allowance		1,211	1,473	–		–		(34)	(34)	1,440	18.9%
Cellphone Allowance		–	–	–		–		–	–	–	
Housing Allowances		–	–	–		–		–	–	–	
Other benefits and allowances		–	1	–		–		2	2	3	#DIV/0!
Payments in lieu of leave		–	–	–		–		873	873	873	#DIV/0!
Long service awards		–	–	–		–		–	–	–	
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	
Entertainment		–	–	–		–		–	–	–	
Scarcity		–	–	–		–		–	–	–	
Acting and post related allowance		–	236	–		–		77	77	312	#DIV/0!
In kind benefits		–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality		**4,371**	**5,624**	**–**		**–**		**5,000**	**4,923**	**10,624**	**143.1%**
% increase			**0**							**0**	
Other Municipal Staff											
Basic Salaries and Wages		156,059	146,014	–	–	–	–	7,891	7,891	153,905	-1.4%
Pension and UIF Contributions		36,080	33,144	–	–	–	–	1,971	1,971	35,115	-2.7%
Medical Aid Contributions		13,172	12,524	–	–	–	–	891	891	13,415	1.8%
Overtime		7,864	18,157	–	–	–	–	(6,374)	(6,374)	11,782	49.8%
Performance Bonus		22,421	12,869	–	–	–	–	2,125	2,125	14,994	
Motor Vehicle Allowance		17,967	17,424	–	–	–	–	222	222	17,646	-1.8%
Cellphone Allowance		–	–	–	–	–	–	–	–	–	
Housing Allowances		1,591	1,712	–	–	–	–	(98)	(98)	1,614	
Other benefits and allowances		3,100	3,660	–	–	–	–	(528)	(528)	3,132	1.0%
Payments in lieu of leave		–	–	–	–	–	–	1,534	1,534	1,534	#DIV/0!
Long service awards		–	–	–	–	–	–	–	–	–	
Post-retirement benefit obligations	5	–	–	–	–	–	–	2,532	2,532	2,532	#DIV/0!
Entertainment		–	–	–	–	–	–	–	–	–	
Scarcity		–	–	–	–	–	–	–	–	–	
Acting and post related allowance		–	81	–	–	–	–	249	249	329	
In kind benefits		–	–	–	–	–	–	–	–	–	
Sub Total - Other Municipal Staff		**258,254**	**245,585**	**–**	**–**	**–**	**–**	**10,415**	**10,415**	**255,999**	**-0.9%**
% increase											
Total Parent Municipality		**281,520**	**264,058**	**–**	**–**	**–**	**–**	**20,080**	**20,003**	**284,138**	**0.9%**

LIM368 Modimolle-Mookgopong - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2026/02/28

Description	Ref	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 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Revenue by Vote																
Vote 1 - Public Office Bearers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	1	15	2	1	–	6	6	6	6	6	69	72	74
Vote 3 - Budget and Treasury		13,768	25,180	23,912	22,789	22,758	25,369	24,407	21,041	21,041	21,041	21,041	21,041	252,683	267,862	274,593
Vote 4 - Planning and Economic Development		67,629	91	59	83	354	48,119	769	13,998	13,998	13,998	13,998	13,998	165,110	169,975	177,649
Vote 5 - Technical Services		39,025	40,346	47,683	41,994	47,187	43,319	57,237	66,253	66,253	66,253	66,253	66,253	748,384	727,240	744,420
Vote 6 - Corporate Services		314	(26)	117	215	56	55	245	181	181	181	181	181	1,467	1,007	1,033
Vote 7 - Community and Social Services		3,103	6,814	3,190	3,148	2,980	2,914	4,352	4,710	4,710	4,710	4,710	4,710	54,103	54,730	56,098
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**123,839**	**72,405**	**74,961**	**68,244**	**73,337**	**119,777**	**87,009**	**106,189**	**106,189**	**106,189**	**106,189**	**106,189**	**1,221,817**	**1,220,886**	**1,253,867**
Expenditure by Vote																
Vote 1 - Public Office Bearers		(1,261)	(1,493)	(1,403)	(1,214)	(1,492)	(1,730)	(1,204)	590	590	590	590	590	21,465	33,168	33,998
Vote 2 - Municipal Manager		(624)	(3,816)	(2,240)	(2,055)	(2,178)	(2,206)	(2,221)	3,929	3,929	3,929	3,929	3,929	38,082	33,134	33,962
Vote 3 - Budget and Treasury		(305)	(111,096)	(9,706)	(3,586)	(6,927)	(8,249)	(4,600)	5,958	5,958	5,958	5,958	5,958	125,022	170,500	174,762
Vote 4 - Planning and Economic Development		(89)	(3,054)	(1,627)	(1,946)	(2,850)	(1,969)	(1,772)	2,621	2,621	2,621	2,621	2,621	27,498	25,785	26,430
Vote 5 - Technical Services		(7,475)	(62,704)	(60,403)	(49,406)	(50,756)	(77,605)	(24,789)	45,588	45,588	45,588	45,588	45,588	553,621	583,435	598,021
Vote 6 - Corporate Services		(14,554)	(12,582)	(8,514)	(8,013)	(9,595)	(15,057)	(17,856)	14,965	14,965	14,965	14,965	14,965	128,044	95,338	97,721
Vote 7 - Community and Social Services		(25)	(11,364)	(7,536)	(6,417)	(6,076)	(6,161)	(4,883)	5,426	5,426	5,426	5,426	5,426	72,762	81,746	83,789
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**(24,333)**	**(206,109)**	**(91,429)**	**(72,638)**	**(79,873)**	**(112,978)**	**(57,325)**	**79,076**	**79,076**	**79,076**	**79,076**	**79,076**	**966,494**	**1,023,106**	**1,048,683**
Surplus/ (Deficit)		**148,172**	**278,514**	**166,391**	**140,882**	**153,210**	**232,755**	**144,335**	**27,113**	**27,113**	**27,113**	**27,113**	**27,113**	**255,324**	**197,780**	**205,183**

LIM368 Modimolle-Mookgopong - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 2026/02/28

Description - Standard classification	Ref	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 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		14,082	25,154	24,030	23,019	22,816	25,425	24,652	21,227	21,227	21,227	21,227	10,132	254,220	268,941	275,700
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		14,082	25,154	24,030	23,019	22,816	25,425	24,652	21,227	21,227	21,227	21,227	21,227	254,220	268,941	275,700
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		57	3,660	91	283	158	58	1,502	1,130	1,130	1,130	1,130	3,881	14,213	15,335	15,718
Community and social services		48	60	49	61	40	39	49	33	33	33	33	33	717	991	1,016
Sport and recreation		3	–	–	2	–	9	1	16	16	16	16	16	123	76	78
Public safety		5	3,600	42	220	118	10	1,452	1,082	1,082	1,082	1,082	1,082	13,372	14,268	14,624
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		67,633	120	13,886	4,055	11,355	54,062	16,951	37,997	37,997	37,997	37,997	71,559	391,608	339,952	356,000
Planning and development		67,629	91	13,884	4,049	11,355	54,062	13,813	26,744	26,744	26,744	26,744	26,744	334,859	339,083	355,109
Road transport		4	29	3	6	0	–	3,138	11,253	11,253	11,253	11,253	11,253	56,749	869	891
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		42,067	43,471	36,954	40,886	39,009	40,231	43,905	45,552	45,552	45,552	45,552	89,028	557,759	591,989	601,664
Energy sources		28,161	28,783	23,981	26,758	25,911	25,322	29,452	30,167	30,167	30,167	30,167	30,167	351,600	360,476	364,362
Water management		6,263	7,035	5,563	7,095	6,114	8,003	7,209	6,943	6,943	6,943	6,943	6,943	111,386	137,351	140,785
Waste water management		4,596	4,499	4,311	4,168	4,162	4,050	4,393	5,144	5,144	5,144	5,144	5,144	58,900	59,436	60,922
Waste management		3,046	3,154	3,099	2,865	2,822	2,856	2,850	3,298	3,298	3,298	3,298	3,298	35,873	34,727	35,595
Other		–	–	–	–	–	–	–	282	282	282	282	282	4,017	4,669	4,785
Total Revenue - Functional		123,839	72,405	74,961	68,244	73,337	119,777	87,009	106,189	106,189	106,189	106,189	174,882	1,221,817	1,220,886	1,253,867
Expenditure - Functional																
Governance and administration		16,744	128,986	21,863	14,868	20,192	27,243	25,881	25,442	25,442	25,442	25,442	(44,931)	312,613	332,140	340,444
Executive and council		1,393	2,557	1,949	1,758	2,043	2,287	1,771	2,523	2,523	2,523	2,523	2,523	39,136	47,510	48,698
Finance and administration		15,314	125,281	19,341	12,627	17,606	24,358	23,576	22,229	22,229	22,229	22,229	22,229	266,309	277,968	284,917
Internal audit		37	1,148	574	483	543	598	535	690	690	690	690	690	7,168	6,662	6,829
Community and public safety		25	6,074	3,662	3,454	2,986	3,222	3,809	3,563	3,563	3,563	3,563	5,354	42,838	44,828	45,949
Community and social services		25	1,961	1,371	1,278	1,062	1,124	1,575	1,732	1,732	1,732	1,732	1,732	14,745	10,897	11,169
Sport and recreation		–	1,840	924	828	844	967	881	855	855	855	855	855	11,524	12,984	13,308
Public safety		–	2,274	1,366	1,348	1,080	1,130	1,353	975	975	975	975	975	16,569	20,948	21,472
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1,275	8,839	9,219	7,897	8,090	7,191	9,832	8,962	8,962	8,962	8,962	9,925	98,117	95,497	97,885
Planning and development		89	3,953	2,098	2,459	3,344	2,458	2,264	3,116	3,116	3,116	3,116	3,116	33,256	31,668	32,460
Road transport		1,186	4,886	7,121	5,438	4,746	4,733	7,568	5,846	5,846	5,846	5,846	5,846	64,861	63,829	65,425
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		6,290	61,461	55,681	45,770	47,916	74,634	18,393	40,595	40,595	40,595	40,595	34,939	507,463	545,470	559,107
Energy sources		5,227	45,512	42,667	32,172	36,477	64,103	5,599	30,179	30,179	30,179	30,179	30,179	369,514	391,641	401,433
Water management		1,062	8,407	7,159	7,227	5,997	5,993	6,730	5,392	5,392	5,392	5,392	5,392	75,830	87,549	89,738
Waste water management		–	3,000	2,985	4,056	3,041	2,287	4,399	3,460	3,460	3,460	3,460	3,460	37,658	36,468	37,379
Waste management		–	4,542	2,870	2,315	2,401	2,251	1,665	1,564	1,564	1,564	1,564	1,564	24,461	29,812	30,558
Other		–	749	1,003	648	689	689	(591)	516	516	516	516	516	5,463	5,169	5,299
Total Expenditure - Functional		24,333	206,109	91,429	72,638	79,873	112,978	57,325	79,076	79,076	79,076	79,076	5,803	966,494	1,023,106	1,048,683
Surplus/ (Deficit) 1.		99,506	(133,704)	(16,468)	(4,394)	(6,536)	6,798	29,684	27,113	27,113	27,113	27,113	169,079	255,324	197,780	205,183

LIM368 Modimolle-Mookgopong - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2026/02/28

Description	Ref	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 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		28,149	28,771	23,968	25,440	23,739	25,307	24,566	27,934	27,934	27,934	27,934	27,934	335,430	350,689	359,456
Service charges - Water		6,256	7,035	5,570	7,092	6,114	7,975	7,209	6,942	6,942	6,942	6,942	6,942	111,310	137,219	140,649
Service charges - Waste Water Management		4,453	4,328	4,170	4,025	4,044	4,050	4,046	4,764	4,764	4,764	4,764	4,764	57,000	59,436	60,922
Service charges - Waste Management		3,046	3,154	3,099	2,865	2,822	2,856	2,850	3,298	3,298	3,298	3,298	3,298	35,873	34,727	35,595
Sale of Goods and Rendering of Services		197	229	113	417	272	87	114	294	294	294	294	294	3,817	4,208	4,313
Agency services		–	–	–	–	–	–	–	298	298	298	298	298	3,574	3,735	3,828
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		(1,649)	9,139	9,244	9,293	9,057	9,942	9,937	6,948	6,948	6,948	6,948	6,948	85,096	90,210	92,465
Interest earned from Current and Non Current Assets		19	330	258	324	272	166	120	346	346	346	346	346	2,434	1,258	1,289
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		39	(35)	36	42	35	40	42	58	58	58	58	58	627	607	623
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special Rating Levies		–	–	–	–	–	–	–	–	–	–	–	–	2,592	5,788	5,933
Operational Revenue		251	252	272	216	165	62	413	(128)	(128)	(128)	(128)	(128)	2,592	5,788	5,933
Non-Exchange Revenue																
Property rates		15,343	15,602	14,276	12,500	13,140	15,206	14,013	13,363	13,363	13,363	13,363	13,363	160,352	171,346	175,630
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		4	17	6	209	35	23	8	71	71	71	71	71	7,152	12,173	12,477
Licences or permits		2	3,583	36	12	109	2	1,445	1,244	1,244	1,244	1,244	1,244	6,743	934	957
Transfer and subsidies - Operational		67,730	–	763	859	745	48,119	1,549	14,148	14,148	14,148	14,148	14,148	169,775	176,736	184,896
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		40,564	52,974	46,617	49,297	46,248	50,398	49,184	50,460	50,460	50,460	50,460	50,460	984,365	1,054,853	1,084,966
Expenditure By Type																
Employee related costs		819	45,791	23,871	24,016	23,634	23,781	25,606	23,334	23,334	23,334	23,334	23,334	269,867	274,443	281,304
Remuneration of councillors		1,129	1,126	1,122	1,126	1,126	1,110	1,135	1,298	1,298	1,298	1,298	1,298	17,514	19,748	20,239
Bulk purchases - electricity		–	34,153	31,404	22,534	23,431	44,643	–	25,259	25,259	25,259	25,259	25,259	303,113	316,753	324,672
Inventory consumed		1,079	2,522	2,521	3,233	2,431	2,977	2,011	2,659	2,659	2,659	2,659	2,659	32,072	33,638	34,476
Debt impairment		–	–	–	–	–	–	–	(90)	(90)	(90)	(90)	(90)	56,715	102,410	104,970
Depreciation and amortisation		–	–	9,213	4,607	4,607	4,607	9,202	4,769	4,769	4,769	4,769	4,769	54,297	54,549	55,913
Interest		4,234	6,826	5,496	5,760	7,070	14,611	19	522	522	522	522	522	6,262	6,544	6,708
Contracted services		15,274	9,096	13,253	9,735	12,067	14,333	17,572	16,676	16,676	16,676	16,676	16,676	164,660	145,611	149,251
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		1,798	106,595	4,549	1,627	5,509	6,918	1,782	4,649	4,649	4,649	4,649	4,649	61,983	69,415	71,150
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		24,333	206,109	91,429	72,638	79,873	112,978	57,325	79,076	79,076	79,076	79,076	79,076	966,494	1,023,106	1,048,683
Surplus/(Deficit)		16,231	(153,135)	(44,812)	(23,341)	(33,625)	(62,581)	(8,142)	(28,616)	(28,616)	(28,616)	(28,616)	(28,616)	17,872	31,747	36,282
Transfers and subsidies - capital (monetary allocations)		–	–	13,151	4,952	12,788	5,943	20,698	26,609	26,609	26,609	26,609	26,609	240,044	171,821	174,834
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		16,231	(153,135)	(31,662)	(18,389)	(20,837)	(56,637)	12,556	(2,007)	(2,007)	(2,007)	(2,007)	(2,007)	257,916	203,568	211,116

LIM368 Modimolle-Mookgopong - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2026/02/28

Monthly cash flows	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		27,430	27,807	30,640	26,533	23,015	27,071	23,281	26,537	26,537	26,537	26,537	26,537	120,912	119,942	122,941
Service charges - electricity revenue		2,321	3,268	3,617	3,482	2,827	3,204	2,463	4,860	4,860	4,860	4,860	4,860	318,658	333,155	341,483
Service charges - water revenue		1,930	2,025	2,031	2,623	1,888	2,075	1,884	3,335	3,335	3,335	3,335	3,335	77,917	96,053	98,454
Service charges - sanitation revenue		1,353	1,449	1,446	1,549	1,479	1,455	1,292	2,308	2,308	2,308	2,308	2,308	39,900	41,605	42,645
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	25,111	24,309	24,916
Rental of facilities and equipment		-	311	234	306	258	166	77	300	300	300	300	300	627	607	623
Interest earned - external investments		-	-	-	-	-	-	-	4,863	4,863	4,863	4,863	4,863	2,204	1,258	1,289
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	59,567	63,147	64,726
Dividends received		-	-	-	-	-	-	-	71	71	71	71	71	-	-	-
Fines, penalties and forfeits		2	4,121	41	14	126	3	1,661	1,244	1,244	1,244	1,244	1,244	7,152	12,173	12,477
Licences and permits		-	-	-	-	-	-	-	285	285	285	285	285	6,743	934	957
Agency services		67,509	3,108	-	0	914	48,078	-	14,148	14,148	14,148	14,148	14,148	3,574	3,854	4,024
Transfers and Subsidies - Operational		2,068	(2,319)	1,222	5,244	382	1,426	1,012	219	219	219	219	219	169,775	176,736	184,896
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	6,675	9,996	10,246
Cash Receipts by Source		**102,611**	**39,769**	**39,231**	**39,750**	**30,890**	**83,478**	**31,670**	**58,172**	**58,172**	**58,172**	**58,172**	**58,172**	**838,815**	**883,769**	**909,678**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	240,044	171,821	174,834
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		**102,611**	**39,769**	**39,231**	**39,750**	**30,890**	**83,478**	**31,670**	**58,172**	**58,172**	**58,172**	**58,172**	**58,172**	**1,078,859**	**1,055,589**	**1,084,511**
Cash Payments by Type																
Employee related costs		-	-	-	-	-	139	-	1,298	1,298	1,298	1,298	1,298	269,867	274,443	281,304
Remuneration of councillors		-	-	-	-	-	-	-	522	522	522	522	522	17,514	19,746	20,239
Finance charges		19,000	9,000	9,000	4,500	4,500	18,500	4,500	16,859	16,859	16,859	16,859	16,859	6,262	6,544	6,708
Bulk purchases - Electricity	2	10,895	2,485	265	2,500	5,628	5,985	2,892	2,659	2,659	2,659	2,659	2,659	261,113	316,753	324,672
Acquisitions - water & other inventory	3	-	-	-	-	-	-	-	-	-	-	-	-	32,072	33,636	34,476
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	164,660	128,586	131,801
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		13,566	2,469	4,457	3,146	1,977	4,654	1,005	2,748	2,748	2,748	2,748	2,748	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	61,993	86,439	88,600
Cash Payments by Type		**79,185**	**33,159**	**27,498**	**25,798**	**27,348**	**61,686**	**17,054**	**42,664**	**42,664**	**42,664**	**42,664**	**42,664**	**813,482**	**866,147**	**887,800**
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	261,500	176,421	178,734
Repayment of borrowing		6,730	-	2,294	9,642	2,039	4,728	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		**85,915**	**33,159**	**29,792**	**35,440**	**29,388**	**66,414**	**17,054**	**42,664**	**42,664**	**42,664**	**42,664**	**42,664**	**1,074,982**	**1,042,568**	**1,066,534**
NET INCREASE/(DECREASE) IN CASH HELD		**16,696**	**6,611**	**9,438**	**4,309**	**1,502**	**17,064**	**14,617**	**15,508**	**15,508**	**15,508**	**15,508**	**15,508**	**3,877**	**13,022**	**17,977**
Cash/cash equivalents at the month/year beginning		31,930	48,626	55,237	64,675	68,985	70,487	87,551	102,168	117,676	133,184	148,693	164,201	22,191	60,535	369,240
Cash/cash equivalents at the month/year end		48,626	55,237	64,675	68,985	70,487	87,551	102,168	117,676	133,184	148,693	164,201	179,710	26,068	73,557	387,217

LIM368 Modimolle-Mookgopong - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 2026/02/28

Description - Municipal Vote	Ref	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 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Public Office Bearers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget and Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Economic Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	425	–	–	–	–	430	430	430	430	430	2,364	–	–
Vote 6 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	425	–	–	–	–	430	430	430	430	430	2,364	–	–
Single-year expenditure appropriation																
Vote 1 - Public Office Bearers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget and Treasury		–	–	–	111	–	29	214	1,543	1,543	1,543	1,543	1,543	15,850	4,100	3,400
Vote 4 - Planning and Economic Development		–	–	–	–	–	–	–	–	–	–	–	–	1,000	–	–
Vote 5 - Technical Services		3,623	5,480	5,717	6,386	3,684	9,294	(57)	26,567	26,567	26,567	26,567	26,567	229,263	163,380	154,599
Vote 6 - Corporate Services		–	–	(509)	(255)	(255)	(255)	1,082	125	125	125	125	125	1,500	–	–
Vote 7 - Community and Social Services		–	1,743	(855)	3,117	575	1,140	542	492	492	492	492	492	14,637	8,941	20,735
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	3,623	7,223	4,353	9,360	4,005	10,209	1,781	28,726	28,726	28,726	28,726	28,726	262,251	176,421	178,734
Total Capital Expenditure	2	3,623	7,223	4,778	9,360	4,005	10,209	1,781	29,157	29,157	29,157	29,157	29,157	264,615	176,421	178,734

LIM368 Modimolle-Mookgopong - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 2026/02/28

Description	Ref	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 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	–	(509)	(143)	(255)	(225)	1,296	1,668	1,668	1,668	1,668	10,516	17,350	4,100	3,400
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	(509)	(143)	(255)	(225)	1,296	1,668	1,668	1,668	1,668	1,668	17,350	4,100	3,400
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	1,743	(325)	2,889	840	1,405	(266)	1,153	1,153	1,153	1,153	(162)	10,738	5,379	4,110
Community and social services		–	–	(152)	(76)	(76)	(76)	(108)	–	–	–	–	–	–	–	–
Sport and recreation		–	1,743	(173)	2,965	916	1,481	(159)	1,153	1,153	1,153	1,153	1,153	10,738	5,379	4,110
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3,623	5,217	3,008	5,395	4,717	8,209	2,040	14,897	14,897	14,897	14,897	(1,570)	90,227	39,328	29,647
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	1,000	–	–
Road transport		3,623	5,217	3,008	5,395	4,717	8,209	2,040	14,897	14,897	14,897	14,897	14,897	89,227	39,328	29,647
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	263	2,605	1,219	(1,297)	821	(1,288)	11,438	11,438	11,438	11,438	98,225	146,300	127,614	141,576
Energy sources		–	263	223	1,398	(456)	3,771	(1,265)	1,733	1,733	1,733	1,733	1,733	18,000	16,000	11,497
Water management		–	–	2,486	(406)	(576)	(2,686)	(832)	3,350	3,350	3,350	3,350	3,350	58,406	85,000	85,000
Waste water management		–	–	425	–	–	–	–	7,016	7,016	7,016	7,016	7,016	65,994	23,052	28,455
Waste management		–	–	(530)	228	(265)	(265)	808	(662)	(662)	(662)	(662)	(662)	3,900	3,562	16,624
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		3,623	7,223	4,778	9,360	4,005	10,209	1,781	29,157	29,157	29,157	29,157	107,009	264,615	176,421	178,734

LIM368 Modimolle-Mookgopong - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2026/02/28

Description R thousands	Ref	2025/26 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		125,455	200,600	–	–	–	–	(30,645)	(30,645)	169,955	140,328	126,144
Roads Infrastructure		25,268	93,303	–	–	–	–	(4,075)	(4,075)	89,227	39,328	29,647
Roads		25,268	93,303	–	–	–	–	(4,075)	(4,075)	89,227	39,328	29,647
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		16,000	10,444	–	–	–	–	7,556	7,556	18,000	16,000	11,497
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	2,000	2,000	2,000	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		12,000	10,444	–	–	–	–	1,556	1,556	12,000	11,000	11,497
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		4,000	–	–	–	–	–	4,000	4,000	4,000	5,000	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		71,828	96,312	–	–	–	–	(37,484)	(37,484)	58,828	85,000	85,000
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		21,828	–	–	–	–	–	21,828	21,828	21,828	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		50,000	96,312	–	–	–	–	(59,312)	(59,312)	37,000	85,000	85,000
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		12,358	541	–	–	–	–	3,358	3,358	3,900	–	–
Landfill Sites		12,358	541	–	–	–	–	3,358	3,358	3,900	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	4,879	3,610

LIM368 Modimolle-Mookgopong - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2026/02/28

Description R thousands	Ref	2025/26 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets to be adjusted	1	143,505	213,100	–	–	–	–	(23,195)	(23,195)	189,905	153,369	150,279

LIM368 Modimolle-Mookgopong - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 2026/02/28

Description	Ref	2025/26 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		50,872	48,915	–	–	–	–	5,406	5,406	54,321	53,161	54,490
Roads Infrastructure		8,515	8,164	–	–	–	–	5,351	5,351	13,515	8,899	9,121
Roads		8,515	8,164	–	–	–	–	5,351	5,351	13,515	8,899	9,121
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		17,096	16,532	–	–	–	–	(430)	(430)	16,102	17,866	18,312
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		10,022	1,242	–	–	–	–	8,781	8,781	10,022	10,474	10,735
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		5,694	–	–	–	–	–	5,694	5,694	5,694	5,950	6,099
LV Networks		1,380	15,290	–	–	–	–	(14,905)	(14,905)	385	1,442	1,478
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		25,065	24,032	–	–	–	–	672	672	24,704	26,193	26,848
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		1,548	1,484	–	–	–	–	259	259	1,743	1,618	1,658
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		23,517	22,548	–	–	–	–	413	413	22,961	24,576	25,190
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		196	187	–	–	–	–	(187)	(187)	0	204	209
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		196	187	–	–	–	–	(187)	(187)	0	204	209
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		150	60	–	–	–	–	90	90	150	157	161

LIM368 Modimolle-Mookgopong - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		150	60	–	–	–	–	90	90	150	157	161
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		150	60	–	–	–	–	90	90	150	157	161
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		2,776	2,426	–	–	–	–	(171)	(171)	2,255	2,901	2,974
Operational Buildings		2,776	2,426	–	–	–	–	(171)	(171)	2,255	2,901	2,974
Municipal Offices		2,426	2,325	–	–	–	–	(420)	(420)	1,905	2,536	2,599
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		350	101	–	–	–	–	249	249	350	366	375
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		109	105	–	–	–	–	5	5	109	114	117
Computer Equipment		109	105	–	–	–	–	5	5	109	114	117
Furniture and Office Equipment		250	121	–	–	–	–	129	129	250	261	268
Furniture and Office Equipment		250	121	–	–	–	–	129	129	250	261	268
Machinery and Equipment		1,445	970	–	–	–	–	193	193	1,163	1,510	1,547
Machinery and Equipment		1,445	970	–	–	–	–	193	193	1,163	1,510	1,547
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 Repairs and Maintenance Expenditure to be	1	55,602	52,597	–	–	–	–	5,651	5,651	58,248	58,105	58,557

LIM368 Modimolle-Mookgopong - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**28,880**	**27,740**	**–**	**–**	**–**	**–**	**16,199**	**16,199**	**43,939**	**30,179**	**30,934**
Roads Infrastructure		9,756	9,354	–	–	–	–	7,558	7,558	16,912	10,195	10,450
Roads		9,756	9,354	–	–	–	–	7,558	7,558	16,912	10,195	10,450
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	51	–	–	–	–	1,830	1,830	1,881	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	51	–	–	–	–	1,830	1,830	1,881	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4,071	3,903	–	–	–	–	3,749	3,749	7,652	4,254	4,360
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		50	48	–	–	–	–	1,561	1,561	1,609	52	53
LV Networks		4,021	3,855	–	–	–	–	2,187	2,187	6,042	4,202	4,307
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		8,675	8,318	–	–	–	–	(1,552)	(1,552)	6,766	9,066	9,292
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		8,675	8,318	–	–	–	–	(1,552)	(1,552)	6,766	9,066	9,292
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		6,378	6,115	–	–	–	–	3,729	3,729	9,844	6,665	6,831
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		6,378	6,115	–	–	–	–	3,729	3,729	9,844	6,665	6,831
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	885	885	885	–	–
Landfill Sites		–	–	–	–	–	–	885	885	885	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	**1,933**	1,933	1,933	–	–
Community Facilities		–	–	–	–	–	–	1,933	1,933	1,933	–	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	1,849	1,849	1,849	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	84	84	84	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Purls		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–

LIM368 Modimolle-Mookgopong - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
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		442	424	–	–	–	–	293	293	717	462	474
Operational Buildings		442	424	–	–	–	–	293	293	717	462	474
Municipal Offices		442	424	–	–	–	–	293	293	717	462	474
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		–	–	–	–	–	–	912	912	912	–	–
Computer Equipment		–	–	–	–	–	–	912	912	912	–	–
Furniture and Office Equipment		2,232	2,140	–	–	–	–	(1,812)	(1,812)	327	2,332	2,390
Furniture and Office Equipment		2,232	2,140	–	–	–	–	(1,812)	(1,812)	327	2,332	2,390
Machinery and Equipment		20,647	19,723	–	–	–	–	(13,255)	(13,255)	6,468	21,576	22,115
Machinery and Equipment		20,647	19,723	–	–	–	–	(13,255)	(13,255)	6,468	21,576	22,115
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 Depreciation to be adjusted	1	52,200	50,026	–	–	–	–	4,270	4,270	54,297	54,549	55,913

LIM368 Modimolle-Mookgopong - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		51,472	9,142	–	–	–	–	55,330	55,330	64,472	23,052	28,455
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		51,472	9,142	–	–	–	–	55,330	55,330	64,472	23,052	28,455
Pump Station		18,492	–	–	–	–	–	21,492	21,492	21,492	–	–
Reticulation		–	9,142	–	–	–	–	(9,142)	(9,142)	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		32,979	–	–	–	–	–	42,979	42,979	42,979	23,052	28,455
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		7,021	3,500	–	–	–	–	5,738	5,738	5,238	–	–

LIM368 Modimolle-Mookgopong - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 2026/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		7,021	3,500	–	–	–	–	5,738	5,738	9,238	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		7,021	3,500	–	–	–	–	5,738	5,738	9,238	–	–
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 upgrading of existing assets to be adjusted	1	58,482	12,642	–	–	–	–	61,068	61,068	73,709	23,052	28,495