MATATIELE
LOCAL MUNICIPALITY

2024/2025 ADJUSTMENTS BUDGET REPORT

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality.
MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations April 2009
MFMA – The Municipal Finance Management Act – No. 56 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.
Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Legal Framework

As guided by the Local Government: Municipal Finance Management Act No.56 of 2009, Chapter 7 on roles of mayors, Chapter 4; section 28, the municipality may revise an approved annual budget through an adjustments budget.

-An adjustments 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 accelerate spending programmes already budgeted for;
c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
d) may authorise the utilisation of projected savings in a vote towards spending under another vote;
e) may authorise 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 of 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

Effects of the Adjustments Budget on the annual budget

A key consideration for the compilation of the adjustments budget was long term financial sustainability and ensuring continued service delivery and improved service delivery.

a) The total approved revenue budget amounted to R 681,215,688; this has been increased by R 2,348,736 to an adjusted revenue budget of R 683,564,424.
b) The approved operating expenditure budget was R 584,466,312 this has increased by R 800,386 to an adjusted revenue budget of R 585,266,698
c) The approved capital budget was R 182,983,008 this has been increased by R 1,548,363 to an adjusted capital expenditure budget of R 184,531,371.
d) The approved capital budget R 182,983,008 has been increased by R 1,548,363 to an adjusted capital expenditure budget of R 184,531,371.
e) The approved capital budget R 182,983,008 has been increased by R 1,548,363 to an adjusted capital expenditure budget of R 184,531,371.
f) The total approved budget was R 767,449,134, this has increased by R 2,348,745 to an adjusted of R 769,797,879 during this adjustment budget.

SECTION 1 _RESOLUTIONS

It is recommended that;

1. That, the adjustments budget, inclusive of changes in terms of section 28 of the MFMA of Matatiele Municipality for the financial year 2024/2025; and indicative for the two projected years 2025/26 and 2026/27, as set-out in the schedules, be approved:
2. That, the Council approves the total approved revenue budget amounted to R 681,215,688, this has increased by R 2,348,736 to an adjusted revenue budget of R 683,564,424.
3. That, Operational transfers and subsidies have decreased with an amount of R 26,197,618 which relates the National Governments Integrated National Electrification programme reclassification, library incentive grant unspent grant from the 2023/2024 financial year and allocation of grant funding received from Alfred Nzo district municipality to support the IDP roadshows.
4. Capital transfers and subsidies increased with an amount of R 1,548,362 which relates to unspent funds from the Municipal Disaster Recovery Grant.
5. That, the Council approves that the approved operating expenditure budget was R 584,466,312 this has increased by R 800,386 to an adjusted revenue budget of R 585,266,698
6. That, the approved capital budget R 182,983,008 has been increased by R 1,548,363 to an adjusted capital expenditure budget of R 184,531,371.
7. The total approved budget was R 767,449,134, this has increased by R 2,348,745 to an adjusted of R 769,797,879 during this adjustment budget.
8. That, the Council notes that the following projects have been reprioritized on this adjustments budget.
   i. Mvenyane Access Road and Bridge -R 900,000.
   ii. Mafube- Nkosana Access Road - R 4000,000.
   iii. Potlo Access Road – R 3,192,000.
   iv. The budget for Procurement of Fencing of Substations/Mini-Sub/Transfomers has been reprioritised R 300,000.
   v. Procurement of Cherry Picker R 1,200,000.
   vi. The budget for Mapoliseng Access road has been reprioritised and replaced with Pontseng access road with a budget of R 2,679,000.
   vii. The budget for Khaue access road has increased to R 6,248,000 and renamed to Ned-Khutsong Access road.
   viii. That, the Council notes and approves the amended procurement plan for the 2024/25 budget.
   ix. That, the Council notes that there are no changes in the budget assumptions and budget related policies.

SETION 2 _EXECUTIVE SUMMARY

2.1 INTRODUCTION

The purpose of the report is to table to council the adjustments budget as required in terms of section 28 of the Municipal Finance Management Act 56 of 2003.
For Council to note the appropriation of additional revenues that have been allocated in this budget relation to rollover on the Municipal disaster response grant, Library support grant and allocation of grant received from Alfred Nzo district municipality to support the IDP roadshows.

2.2 ADJUSTMENTS BUDGET OVERVIEW

ADJUSTMENTS BUDGET FINANCIAL PERFOMANCE (REVENUE AND EXPENDITURE)

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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	76 446	–	–	–	–	–	–	–	76 446	80 146	83 930
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	15 526	–	–	–	–	–	–	–	15 526	16 332	17 083
Sale of Goods and Rendering of Services		5 946	–	–	–	–	–	26 998	26 998	32 944	681	4 303
Agency services		–	–	–	–	–	–	3 000	3 000	3 000	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2 200	–	–	–	–	–	–	–	2 200	2 308	2 416
Interest earned from Current and Non Current Assets		28 813	–	–	–	–	–	–	–	28 813	30 225	31 645
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 028	–	–	–	–	–	–	–	2 028	2 127	2 227
Licence and permits		4 522	–	–	–	–	–	(3 000)	(3 000)	1 522	4 744	4 967
Operational Revenue		892	–	–	–	–	–	–	–	892	933	3 131
Non-Exchange Revenue												
Property rates	2	61 937	–	–	–	–	–	–	–	61 937	65 653	69 592
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		25 890	–	–	–	–	–	(24 270)	(24 270)	1 620	27 159	28 435
Licences or permits		25	–	–	–	–	–	–	–	25	26	27
Transfer and subsidies - Operational		360 244	–	–	–	–	–	(26 198)	(26 198)	334 047	343 949	353 673
Interest		–	–	–	–	–	–	24 270	24 270	24 270	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		584 469	–	–	–	–	–	800	800	585 269	574 282	581 329
Expenditure By Type												
Employee related costs		174 999	–	–	–	–	–	–	–	174 999	162 969	152 390
Remuneration of councillors		26 401	–	–	–	–	–	–	–	26 401	27 312	28 595
Bulk purchases - electricity		76 246	–	–	–	–	–	14 300	14 300	90 546	79 982	83 741
Inventory consumed		6 897	–	–	–	–	–	(4)	(4)	6 893	7 406	7 754
Debt impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		52 790	–	–	–	–	–	(19 950)	(19 950)	32 840	50 523	61 273
Interest		–	–	–	–	–	–	–	–	–	–	–
Contracted services		160 782	–	–	–	–	–	6 945	6 945	167 727	169 252	149 881
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		6 294	–	–	–	–	–	–	–	6 294	3 602	3 913
Operational costs		80 058	–	–	–	–	–	(491)	(491)	79 567	69 065	60 713
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		584 466	–	–	–	–	–	800	800	585 267	578 110	548 258
Surplus/(Deficit)		2	–	–	–	–	–	(0)	(0)	2	(3 829)	33 069
Transfers and subsidies - capital (monetary allocations)		96 747	–	–	–	–	–	1 548	1 548	98 296	81 860	62 180
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249

Remarks on Revenue;

1. The total approved revenue budget amounted to R 681,215,688; this has been increased by R 2,348,736 to an adjusted revenue budget of R 683,564,424 due to the following;
   a) Agency Services has been budgeted separately from licences and permits with an amount of R3000 000 relating to commission received from department of transport.
   b) Interest earned on outstanding debtors has increased by R 24,270,000 as the amount was budgeted under fines, penalties and forfeits.
   c) Fines, penalties and forfeits have decreased by R 24,270,000 due to interest on outstanding debtors that was linked to this item.
   d) Licences and permits have decreased by R 3,000,000 due to Agency fees that have been separated from this item.
   e) Operational transfers and subsidies have decreased with an amount of R 26,197,618 which relates the National Governments Integrated National Electrification Programme reclassification, library incentive grant unspent grant from the 2023/2024 financial year and allocation of grant funding received from Alfred Nzo district municipality to support the IDP roadshows.
   f) Capital transfers and subsidies increased with an amount of R 1,548,362 which relates to unspent funds from the Municipal Disaster Recovery Grant.
   g) Other revenue has been increased by R 26,998,004, this is due reclassification INEP grant to on Construction Contract Revenue and revenue from sale of tickets from the Music festival.

Remarks on operating expenditure;

2. The approved operating expenditure budget was R 584,466,312 this has increased by R 800,386 to an adjusted revenue budget of R 585,266,698 due to the following;
   h) Depreciation & asset impairment have decreased by R 19,950,000 due to additional budget needed for bulk purchases
   i) Bulk purchase has been increased by R 14,300,000 due to current budget that will not be sufficient to cover the Eskom increase.
   j) Inventory consumed has decreased by R 4,004 due savings anticipated on this item which have been utilised to allocate more funds to other line items.
   k) Contracted services have been increased by R 6,945,386 mainly due to the movement of savings from various line items.
   l) Other expenditure has been decreased by R 490,996, this is from utilising anticipated items from gifts and promotional items, hire charges, professional bodies membership and subscription, signage, Learnerships and Internships, Printing publications and books etc.

Capital Expenditure Budget

DEPARMENT/MUNICIPAL VOTE	FINAL BUDGET 2024/2025	Amendment	Adjustment Budget	BUDGET YEAR +2025/2026	BUDGET YEAR 2026/2027
Executive and Council	50 000	-	50 000	-	-
Municipal Manager's Office	705 000	-	705 000	280 000	5 520 000
Budget & Treasury	2 560 000	-	2 560 000	600 000	-
Corporate Services	3 920 000	-	3 920 000	4 250 000	3 022 000
Community Services	16 360 000	-	16 360 000	8 560 000	2 210 000
Economic Development Planning	8 705 000	-	8 705 000	250 000	300 000
Infrastucture	150 682 979	1 548 363	152 231 342	116 832 676	91 511 352
TOTAL CAPITAL PER MUNICIPAL VOTE	**182 983 008**	**1 548 363**	**184 531 371**	**130 772 676**	**102 563 352**
Funding Sources					
Capital Replacement reserves	86 235 799		86 235 799	48 912 360	40 383 000
Municipal Disaster Grant	41 092 380	1 548 363	42 640 743	24 542 000	-
Municipal Infrastructure Grant	54 704 800		54 704 800	57 318 316	62 180 352
Intergrated National Electrification Programme	-	-	-	-	-
Library Support Grant	950 000		950 000	-	-
Human Settlements Grant	-		-	-	-
TOTAL CAPITAL FUNDING	**182 983 008**	**1 548 363**	**184 531 371**	**130 772 676**	**102 563 352**

Remarks capital budget

1. The approved capital budget was R 182,983,008 this has been increased by R 1,548,363 to an adjusted capital expenditure budget of R 184,531,371 due to the following;
   a) The total budget for executive and Council has remained at a budget allocation of R 50,000.
   b) The total budget for Municipal manager's office has remained at the budget allocation of R 705,000.
   c) The total budget for Budget and Treasury services has remained at budget of R 2,560,000.
   d) The total Budget allocation for Corporate Services has remained at budget of R 3,920,000.
   e) The budget allocation for Community services has remained at budget of R 16,360,000.
   f) The total budget for Economic Development and Planning remained at a budget allocation of R 8,705,000.
   g) The budget for Infrastructure Services has increased by R 1,548,363 to an adjusted budget of R 152,231,342, which relates to unspent funds from the Municipal Disaster Recovery Grant.
2. Funding sources for the adjusted capital budget are as follows;
   a) Municipal Infrastructure grant funding has remained at an allocation of allocation of R 54,704,800.
   b) The Library Support Grant funding has remained the budget allocation of R 950,000
   c) The internally generated funding has remained at an allocation of R 86,235,799.
   d) The municipal disaster response grant has increased by R 1,548,363 to an adjusted budget allocation of R 42,640,743.

6.1 DETAILED CAPITAL BUDGET PER MUNICIPAL VOTE

OFFICE OF THE MAYOR

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES
EXECUTIVE & COUNCIL				
Mayor & Council	**50 000**	**-**	**50 000**	**50 000**
Smart TV	20 000		20 000	20 000
Computer Equipment	30 000		30 000	30 000
	-			-
Total Mayor & Council	**50 000**	**-**	**50 000**	**50 000**

- The total budget for office of the Mayor has remained unchanged with a budget allocation of R 50,000.

OFFICE OF THE MUNICIPAL MANAGER

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES
Municipal Manager	**40 000**	**-**	**40 000**	**40 000**
Laptop	40 000		40 000	40 000
Risk/Strategic Governance Unit	**75 000**	**-**	**75 000**	**75 000**
Laptop *2	60 000		60 000	60 000
Office Equipment /Office Printer	15 000		15 000	15 000
SPU & Communications	**590 000**	**-**	**590 000**	**590 000**
2x Laptops	60 000		60 000	60 000
Led out door digital screen	500 000		500 000	500 000
Camcoder with flash and Tripod stand	30 000		30 000	30 000
Total Municipal Manager's Office	**705 000**	**-**	**705 000**	**705 000**

- The budget allocation for the Municipal manager's office has remained unchanged with a budget allocation of R 705,000.

BUDGET AND TREASURY

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES
Budget Planning & Investments	-	-	-	-
	-		-	-
Revenue & Expenditure Management	**90 000**	-	**90 000**	**90 000**
Laptops	60 000	-	60 000	60 000
Office Furniture	30 000		30 000	30 000
Supply Chain Management	**2 430 000**	**-50 000**	**2 380 000**	**2 430 000**
Municipal Fleet	2 430 000	-50 000	2 380 000	2 430 000
Financial Reporting & Assets Management	**40 000**	**50 000**	**90 000**	**40 000**
Laptop	40 000	50 000	90 000	40 000
Finance Governance	-	-	-	-
			-	
TOTAL BUDGET & TREASURY	**2 560 000**	-	**2 560 000**	**2 560 000**

- The total budget for Budget and treasury services has remained at a budget allocation of R 2,560,000.

CORPORATE SEVICES

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES
Admin & Council Support				
Cleaning Machinery	30 000		30 000	30 000
Computer Equipment-	60 000	-	60 000	60 000
				-
	90 000	-	**90 000**	**90 000**
Public Participation				
Furniture	450 000		450 000	450 000
Laptops-Computer Equipment	60 000		60 000	60 000
	510 000	-	**510 000**	**510 000**
Human Resources				
Laptop	60 000		60 000	60 000
Furniture and Equipment	30 000		30 000	30 000
	90 000	-	**90 000**	**90 000**
ICT SERVICES				
Delegate Management System	300 000		300 000	300 000
Furniture and Equipment	30 000	90 000	120 000	30 000
UNINTERIPTED POWER SUPPLY (ups)	300 000		300 000	300 000
SURVEILLANCE CAMERAS	250 000		250 000	250 000
PUBLIC WI FI	350 000		350 000	350 000
IT EQUIPMENT	250 000	-90 000	160 000	250 000
Server	1 500 000		1 500 000	1 500 000
Network Cable for ICT Centre	250 000		250 000	250 000
	3 230 000	-	**3 230 000**	**3 230 000**
TOTAL CORPORATE SERVICES	**3 920 000**	-	**3 920 000**	**3 920 000**

- The total approved budget for Corporate services has remained at a budget alocation of R 3,920,000.

ECONOMIC DEVELOPMENT AND PLANNING

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES
Planning				
Inspection equipmemt	50 000		50 000	50 000
lotter	50 000		50 000	50 000
	100 000	-	**100 000**	**100 000**
Local Economic Development				
laptops	60 000		60 000	60 000
Completion of Slo facilities	3 000 000		3 000 000	3 000 000
	3 060 000	-	**3 060 000**	**3 060 000**
EDP Governance	**45 000**	-	**45 000**	**45 000**
laptop	45 000		45 000	45 000
Human Settlement	**5 500 000**	-	**5 500 000**	**5 500 000**
Refurbishment of main office	1 000 000		1 000 000	1 000 000
Renovation of Town Hall	1 500 000		1 500 000	1 500 000
Refurbishment of municipal stores	1 000 000		1 000 000	1 000 000
Renovation of Maluti office	1 000 000		1 000 000	1 000 000
EDP Carpots	400 000		400 000	400 000
renovation of pound building	600 000		600 000	600 000
ECONOMIC DEVELOPMENT AND PLANNING	**8 705 000**	-	**8 705 000**	**8 705 000**

The total budget for Economic Development and Planning has remained at an allocation of R 8,705,000.

COMMUNITY SERVICES

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES
Public Amenities	**2 440 000**	**247 004**	**2 687 004**	**1 490 000**
Northend Boreholes	400 000		400 000	400 000
Library Double Cab	650 000	50 000	700 000	
Furniture & Office Equipment	300 000	-50 000	250 000	
Goal Post	150 000		150 000	150 000
Laptops	90 000	100 000	190 000	90 000
Furniture	50 000		50 000	50 000
Grass Cutting Machinery	300 000	147 004	447 004	300 000
Nokhwe and Thandanani Stadium Fencing	500 000		500 000	500 000
Public Safety	**7 900 000**	**-200 000**	**7 700 000**	**7 900 000**
Storage Container	300 000		300 000	300 000
Fire Engine	6 500 000	-200 000	6 300 000	6 500 000
Roadblock equipment	300 000		300 000	300 000
Backup generator	800 000		800 000	800 000
				-
Solid Waste & Enviroment	**5 950 000**	**-147 004**	**5 802 996**	**5 950 000**
Furniture and Equipment	350 000	-300 000	50 000	350 000
Fencing of the Mountain Lake	1 500 000	200 000	1 700 000	1 500 000
Waste skip bins	800 000	350 000	1 150 000	800 000
Cemetry Development	600 000		600 000	600 000
Waste Buy Back Center	1 000 000	-350 000	650 000	1 000 000
weigh bridge	1 700 000	-47 004	1 652 996	1 700 000
				-
Community Governace	**70 000**	**100 000**	**170 000**	**70 000**
Printer	20 000	100 000	120 000	20 000
Furniture	50 000		50 000	50 000
TOTAL COMMUNITY SERVICES	**16 360 000**	-	**16 360 000**	**15 410 000**

- The budget allocation for Community services has remained unchanged at allocation of R 16,360,000.

Operations and Maintenance

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MDRG
INFRASTRUCTURE SERVICES					
Project Operations and Maintenance					
Malubaluba AC 1,1km at ward 3	550 000		550 000	550 000	-
Skiti -Tholang AR 3km at ward 1	1 500 000		1 500 000	1 500 000	-
Office Furniture	100 000		100 000	100 000	-
New Resh AR 4km at ward 09	2 000 000	-500 004	1 499 996	1 499 996	-
Mafaise AR 6km at ward 12	3 000 000	-	3 000 000	3 000 000	-
Bhakaneni 4,2km ward 06	2 100 000		2 100 000	2 100 000	-
Kinira to Shepard Hope Access Road	2 000 000	500 004	2 500 004	2 500 004	-
Chere Mahareng 8km at ward 13	4 000 000		4 000 000	4 000 000	-
Hillside to Ngcwengane Access road and Bridge	8 309 734	2 832 854	11 142 588	-	11 142 588
Mabheleni to Upper Mvenyane Access Roads and Br	1 319 424	1 521 042	2 840 466	-	2 840 466
Rockville to Protea Bridge	3 200 000	-3 144 232	55 768	-	55 768
Balloon Street Crossing	433 694	-236 370	197 324	-	197 324
Nyanzela Access Road	885 891	-852 692	33 199	-	33 199
Mngeni Bridge	6 466 368	5 327 761	11 794 129	-	11 794 129
Mdeni AC 5km and bridge	9 335 022	-1 500 000	7 835 022	-	7 835 022
Mvenyane AC 7,5km and bridge	900 000	-900 000	-	-	-
Lugada to Mahlabathini AC and Bridge at ward	10 242 247	-1 500 000	8 742 247	-	8 742 247
				-	-
	56 342 380	**1 548 363**	**57 890 743**	**15 250 000**	**42 640 743**

- The total budget for the Operations and Maintenance unit has increase by R 1,548,363 to an allocation of R 57,890,743 with the following major effects on projects.

  a) The budget allocation for New-Resh Access Road has been decreased to R 1 499,996.
  b) The budget for kinira to Shepard has been increase to R 2,500,004.
  c) The budget for Hillside to Ngcwengane access road has been increase to R 11,142,588.
  d) Mabheleni to upper Mvenyane has increase to a budget of R 2,840,466.
  e) The budget for Rockville to Protea Bridge has been decreased to R 55,768.
  f) The budget for Balloon Street Crossing has been decreased to R 197,324.
  g) The budget for Nyanzela Access Road has been decreased to R 33,199.
  h) The budget for Mngeni bridge has increased to R 11,794,129
  i) The budget for Mdeni AC 5km and bridge has been decreased to R 7,835,022.
  j) The budget for Mvenyane AC 7,5km and bridge has been reprioritised as it was not part of the approved projects to be funded by the disaster response grant.
  k) The budget for Lugada to Mahlabathini AC and Bridge at ward has been decreased to R 8,742,272.
  l) Savings anticipated from various projects from the unit have been utilised to fund the additional allocations and the additional rollover of R 1,548,363.

Project Management Unit

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	INEP	LIBRARY SUPPORT	MDRG
Project Management								
Harry Gwala Internal Streets	11,513,244		11,513,244	-	11,513,244		-	-
Extension Of Matatiele Sport Centre	3,937,503		3,937,503		3,937,503		-	-
Higmast Lights	1,100,000	198,350	1,298,350	-	1,298,350		-	-
Cedarville Internal Streets Phase 4	7,702,540	2,118,148	9,820,688	-	9,820,688		-	-
Maluti Internal Streets Phase 5	7,644,954	3,806,223	11,451,177	-	11,451,177		-	-
Mahasheng Access Road & Bridge	4,828,019		4,828,019	-	4,828,019		-	-
Likhalong via Magema to Outspan Access Road	4,877,265		4,877,265	-	4,877,265		-	-
Mafube-Nkosana Access Road & Bridge	4,000,000	-4,000,000	-	-	-		-	-
Planning of Disaster & Fire Management Centre	1,035,000		1,035,000	-	1,035,000		-	-
Planning of Upgrading Mahangwe Sport Centre	1,035,000	-504,213	530,787	-	530,787		-	-
Procurement of Specialised Vehicles	7,031,275	-1,618,512	5,412,763	-	5,412,763		-	-
New Stance Access Road	4,218,000		4,218,000	4,218,000	-		-	-
Potlo Access Road	3,192,000	-3,192,000	-	-	-		-	-
Upgrading of stormwater	1,000,000		1,000,000	1,000,000	-		-	-
Ned-Khutsong Access Road	6,210,000	38,000	6,248,000	6,248,000	-		-	-
Fraystata Bridge	60,000		60,000	60,000				
Pontseng Access Road	2,679,000		2,679,000	2,679,000	-		-	-
Nkungwini-Ngudla Access Road	4,728,799		4,728,799	4,728,799			-	-
Sehlabeng Access Road (Newstance)	3,363,000		3,363,000	3,363,000	-		-	-
Fatima Access Road	2,280,000		2,280,000	2,280,000	-		-	-
Ramafole Access Road	1,710,000		1,710,000	1,710,000	-			
St Paul Concrete Slab	500,000	1,100,000	1,600,000	1,600,000	-			
	84,645,599	**-2,054,004**	**82,591,595**	**27,886,799**	**54,704,796**	-	-	-

- The total budget for the Project Management has decreased by R 2,054,004 to an adjusted budget of R 82,591,595 due to utilisation of anticipated savings from procurement of specialised vehicles, Potlo Access Road and Mafube-Nkosana Access Road & bridge funded by the Municipal infrastructure grant and further effects on projects within the unit as follows;

    a) The budget allocation for High mast Lights has been increased to R 1,298,350.
    b) The budget allocation for Cedaville Internal Streets phase 4 has been increased to R 9,820,688.
    c) The budget allocation for Maluti Internal Streets phase 5 has been increased to R 11,451,177.
    d) The budget allocation for Mafube-Nkosana Access Road & Bridge has been reprioritised.
    e) The budget for Mapoliseng Access road has been reprioritised and replaced with Pontseng access road with a budget of R 2,679,000.
    f) The budget for Upgrading Mahangwe Sport Centre has been decreased to R 530,787.
    g) The budget for Procurement of Specialised Vehicles has been decreased to R 5,412,763.
    h) The budget for Potlo Access Road has been reprioritised.
    i) The budget for Khaue acceess road has increased to R 6,248,000 and renamed to Ned-Khutsong Access road,
    j) The Budget for ST Paul slap has increased to R 1,600,000
    k) Savings anticipated from various projects from the unit have been utilised to fund the additional allocations.

INFRASTRUCTURE SERVICES
Electricity Services

PROJECT DESCRIPTION	BUDGET 2024/2025	Amendment	Adjustment Budget	CAPITAL REPLACEMENT RESERVES
ELECTRICITY				
Christmas Lights	500 000	213 000	713 000	713 000
Transfomers, RMU & Circuit Breakers ,Kiosks	5 000 000	3 341 000	8 341 000	8 341 000
Refubishment of FM Towerline	2 000 000		2 000 000	2 000 000
Fencing of Substations/Mini-Sub/Transfomers	300 000	-300 000	-	-
Cherry Picker	1 200 000	-1 200 000	-	-
Pound Electricity Connection	650 000		650 000	650 000
	9 650 000	**2 054 000**	**11 704 000**	**11 704 000**

- The total budget for Electricity services has increased by R 2,054,000 to an adjusted budget of R 11,704,00 due to the following;
  a) The budget allocation for Christmas Lights funded by MIG has been increased to R 713,000.
  b) The budget allocation for Transfomers, RMU & Circuit Breakers ,Kiosks has been increased to R 8,341,000.
  c) The budget for Procurement of Fencing of Substations/Mini-Sub/Transfomers has been reprioritised .
  d) The budget for Cherry Picker has been reprioritised.

e) Savings anticipated from various projects from the unit and project management unit have been utilised to fund the additional allocations

Grants Receipts

EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2025/02/28

Description	Ref	2024/25							Budget Year 2025/26	Budget Year 2026/27
		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:		355 428	–	–	–	(26 648)	(26 648)	328 780	342 699	332 279
Expanded Public Works Programme Integrated Grant		3 880	–	–	–	–	–	3 880	–	–
Integrated National Electrification Programme Grant		26 648	–	–	–	(26 648)	(26 648)	–	20 000	20 000
Local Government Financial Management Grant		1 700	–	–	–	–	–	1 700	1 800	2 000
Municipal Infrastructure Grant		2 879	–	–	–	–	–	2 879	3 017	3 273
Equitable Share		320 321	–	–	–	–	–	320 321	317 882	307 006
Provincial Government:		4 816	–	–	–	300	300	5 116	1 250	1 293
Specify (Add grant description)		1 750	–	–	–	300	300	2 050	1 250	1 293
Specify (Add grant description)		3 066	–	–	–	–	–	3 066	–	–
District Municipality:		–	–	–	–	150	150	150	–	–
Specify (Add grant description)		–	–	–	–	150	150	150	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	360 244	–	–	–	(26 198)	(26 198)	334 047	343 949	333 572
Capital Transfers and Grants										
National Government:		95 797	–	–	–	1 548	1 548	97 346	61 860	62 180
Municipal Disaster Relief Grant		41 092	–	–	–	1 548	1 548	42 641	24 543	–
Municipal Infrastructure Grant		54 705	–	–	–	–	–	54 705	37 317	62 180
Provincial Government:		950	–	–	–	–	–	950	–	–
Specify (Add grant description)		950	–	–	–	–	–	950	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	96 747	–	–	–	1 548	1 548	98 296	61 860	62 180
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	456 991	–	–	–	(24 649)	(24 649)	432 342	405 809	395 752

Remarks grant and subsidies;

- The total budget on transfers and grants receipts has decrease by R 24,649,258 to the budget allocation of R 432,342,137 with the following effects;
  a) Re-classification of INEP grant allocation of R 26,648,000 classified as construction of contract revenue as per GRAP standards and treasury guidelines.
  b) An amount of R 300,386 has been included in this adjustments budget relating to an unspent portion of the library support grant.
  c) Additional funding of R 150,000 has been received from the Alfred Nzo district municipality to support the IDP roadshows.
  d) An amount of R 1,548,363 has been included in this adjustments budget relating to an unspent portion of the Municipal disaster response grant.

7. TOTAL ADJUSTMENTS BUDGET 2024/2025

Description	Current Budget			MTREF	
	APPROVED BUDGET 2024/2025	Amendment	Adjustment Budget	BUDGET +2025/2026	BUDGET +2026/2027
Operating Budget	584 466 312	800 386	585 266 698	578 110 128	548 259 852
Capital Budget	182 983 008	1 548 363	184 531 371	130 772 676	102 563 352
Total Budget	**767 449 320**	**2 348 749**	**769 798 069**	**708 882 804**	**650 823 204**

Remarks on Total Adjustments Budget;

- The total approved budget was R 767,449,320, this has increased by R 2,348,749 to an adjusted of R 769,798,069 during this adjustment budget.

SECTION 3_ANNUAL BUDGET TABLES

EC441 Matatiele - Table B1 Adjustments Budget Summary – 28 February 2025

EC441 Matatiele - Table B1 Adjustments Budget Summary - 2025/02/28

Description	2024/25									Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	61 937	–	–	–	–	–	–	–	61 937	65 653	69 592
Service charges	91 972	–	–	–	–	–	–	–	91 972	96 478	101 013
Investment revenue	28 813	–	–	–	–	–	–	–	28 813	30 225	31 645
Transfers recognised - operational	360 244	–	–	–	–	–	(26 198)	(26 198)	334 047	343 949	333 572
Other own revenue	41 503	–	–	–	–	–	26 998	26 998	68 501	37 977	45 507
Total Revenue (excluding capital transfers and contributions)	584 469	–	–	–	–	–	800	800	585 269	574 282	581 329
Employee costs	174 999	–	–	–	–	–	–	–	174 999	162 969	152 390
Remuneration of councillors	26 401	–	–	–	–	–	–	–	26 401	27 312	28 595
Depreciation & asset impairment	52 790	–	–	–	–	–	(19 950)	(19 950)	32 840	58 523	61 273
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	83 143	–	–	–	–	–	14 296	14 296	97 439	87 387	91 495
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	247 133	–	–	–	–	–	6 454	6 454	253 588	241 919	214 507
Total Expenditure	584 466	–	–	–	–	–	800	800	585 267	578 110	548 260
Surplus/(Deficit)	2	–	–	–	–	–	(0)	(0)	2	(3 829)	33 069
Transfers and subsidies - capital (monetary allocations)	96 747	–	–	–	–	–	1 548	1 548	98 296	81 860	62 180
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Capital expenditure & funds sources											
Capital expenditure	182 983	–	–	–	–	–	1 548	1 548	184 531	130 773	102 564
Transfers recognised - capital	96 747	–	–	–	–	–	1 548	1 548	98 296	81 860	62 180
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	86 236	–	–	–	–	–	–	–	86 236	48 912	40 383
Total sources of capital funds	182 983	–	–	–	–	–	1 548	1 548	184 531	130 773	102 564
Financial position											
Total current assets	481 343	–	–	–	–	–	(19 950)	(19 950)	461 393	481 676	532 694
Total non current assets	988 611	–	–	–	–	–	21 498	21 498	1 010 110	1 060 861	1 102 151
Total current liabilities	198 386	–	–	–	–	–	0	0	198 386	193 138	189 997
Total non current liabilities	39 250	–	–	–	–	–	–	–	39 250	39 250	39 250
Community wealth/Equity	1 232 317	–	–	–	–	–	1 548	1 548	1 233 866	1 310 349	1 405 598
Cash flows											
Net cash from (used) operating	177 947	–	–	–	–	–	(20 702)	(20 702)	157 245	155 372	170 539
Net cash from (used) investing	(182 983)	–	–	–	–	–	(1 548)	(1 548)	(184 531)	(130 773)	(102 564)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	290 162	–	–	–	–	–	(22 250)	(22 250)	267 912	269 912	298 719
Cash backing/surplus reconciliation											
Cash and investments available	290 162	–	–	–	–	–	(22 250)	(22 250)	267 912	269 912	298 719
Application of cash and investments	78 428	–	–	–	–	–	(319)	(319)	78 109	19 095	(10 434)
Balance - surplus (shortfall)	211 734	–	–	–	–	–	(21 931)	(21 931)	189 803	250 817	309 153
Asset Management											
Asset register summary (WDV)	842 540	–	–	–	–	–	20 782	20 782	863 322	796 502	749 793
Depreciation	52 790	–	–	–	–	–	(19 950)	(19 950)	32 840	58 523	61 273
Renewal and Upgrading of Existing Assets	75 243	–	–	–	–	–	1 960	1 960	77 203	50 537	30 801
Repairs and Maintenance	28 480	–	–	–	–	–	(590)	(590)	27 890	30 539	24 300
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	15 945	–	–	–	–	–	–	–	15 945	16 727	17 880
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

EC441 Matatiele - Table B2 Adjustments Budget Financial Performance (functional classification) – 28 February 2025

EC441 Matatiele - Table B2 Adjustments Budget Financial Performance (functional classification) - 2025/02/28

Standard Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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		438 117	–	–	–	–	–	2 007	2 007	440 124	442 154	440 243
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		438 117	–	–	–	–	–	2 007	2 007	440 124	442 154	440 243
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		14 604	–	–	–	–	–	(1 557)	(1 557)	13 047	9 663	10 099
Community and social services		8 904	–	–	–	–	–	(1 557)	(1 557)	7 347	3 687	3 844
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		5 700	–	–	–	–	–	–	–	5 700	5 976	6 256
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		104 188	–	–	–	–	–	1 898	1 898	106 087	85 098	67 122
Planning and development		5 502	–	–	–	–	–	350	350	5 852	211	1 668
Road transport		98 686	–	–	–	–	–	1 548	1 548	100 235	84 887	65 454
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		124 307	–	–	–	–	–	–	–	124 307	119 226	126 044
Energy sources		105 494	–	–	–	–	–	–	–	105 494	102 663	107 283
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		18 813	–	–	–	–	–	–	–	18 813	16 563	18 761
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	681 216	–	–	–	–	–	2 349	2 349	683 564	656 142	643 509
Expenditure - Functional												
Governance and administration		256 861	–	–	–	–	–	7 850	7 850	264 711	249 998	215 393
Executive and council		35 348	–	–	–	–	–	–	–	35 348	36 737	38 454
Finance and administration		216 649	–	–	–	–	–	7 850	7 850	224 499	208 140	171 582
Internal audit		4 864	–	–	–	–	–	–	–	4 864	5 121	5 357
Community and public safety		55 502	–	–	–	–	–	(3 150)	(3 150)	52 353	50 930	54 232
Community and social services		29 281	–	–	–	–	–	(3 500)	(3 500)	25 781	24 713	26 787
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		26 221	–	–	–	–	–	350	350	26 571	26 217	27 445
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		115 059	–	–	–	–	–	(11 880)	(11 880)	103 179	128 717	134 382
Planning and development		48 686	–	–	–	–	–	(150)	(150)	48 536	59 152	62 260
Road transport		65 373	–	–	–	–	–	(11 730)	(11 730)	54 643	69 565	72 122
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		157 044	–	–	–	–	–	7 980	7 980	165 024	148 464	144 253
Energy sources		131 098	–	–	–	–	–	9 330	9 330	140 428	132 686	136 205
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		25 946	–	–	–	–	–	(1 350)	(1 350)	24 596	15 776	8 048
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	584 466	–	–	–	–	–	800	800	585 267	578 110	548 260
Surplus/ (Deficit) for the year		96 749	–	–	–	–	–	1 549	1 549	98 298	78 032	95 249

Table B3 depicts the municipality's financial performance per functional classification and groups departments or votes according to their functional class.

EC441 Matatiele - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) – 28 February 2025

Vote Description [Insert departmental structure etc] R thousands	Ref	2024/25 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 2025/26 Adjusted Budget	Budget Year 2026/27 Adjusted Budget
Revenue by Vote	1											
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		437 767	–	–	–	–	–	2 007	2 007	439 774	441 788	439 142
Vote 3 - Corporate		350	–	–	–	–	–	–	–	350	366	1 101
Vote 4 - Development and Planning		5 502	–	–	–	–	–	350	350	5 852	211	1 658
Vote 5 - Community		33 416	–	–	–	–	–	(1 557)	(1 557)	31 860	26 226	28 861
Vote 6 - Infrastructure		204 180	–	–	–	–	–	1 548	1 548	205 729	187 551	172 747
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	681 296	–	–	–	–	–	2 349	2 349	683 564	656 142	643 599
Expenditure by Vote	1											
Vote 1 - Executive Council		35 348	–	–	–	–	–	–	–	35 348	36 737	38 454
Vote 2 - Finance and Admin		125 287	–	–	–	–	–	5 450	5 450	130 737	119 387	112 160
Vote 3 - Corporate		91 362	–	–	–	–	–	2 400	2 400	93 762	88 753	59 423
Vote 4 - Development and Planning		48 686	–	–	–	–	–	(150)	(150)	48 536	59 152	62 250
Vote 5 - Community		81 448	–	–	–	–	–	(4 500)	(4 500)	76 948	66 707	62 280
Vote 6 - Infrastructure		197 471	–	–	–	–	–	(2 400)	(2 400)	195 071	202 253	208 327
Vote 7 - Internal Audit		4 864	–	–	–	–	–	–	–	4 864	5 121	5 357
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	584 466	–	–	–	–	–	800	800	585 267	578 110	548 260
Surplus/ (Deficit) for the year	2	96 749	–	–	–	–	–	1 549	1 549	98 298	78 032	95 249

Executive and Council includes Mayor and Council, Office of the Municipal Manager.

Finance and Admin consists of Budget planning and Investments, Revenue and Expenditure

Executive and Council includes Mayor and Council, Office of the Municipal Manager.

Finance and Admin consists of Budget planning and Investments, Revenue and Expenditure management, Supply chain management, Financial reporting and Asset management, Finance governance unit (Office of the CFO), Special programmes unit, risk management & monitoring unit, Legal services.

Corporate services consist of Human resources, Information technology, Admin and Council Support, Public participation and Corporate service governance (Office of the general Manager corporate services).

Development and Planning consists of Town planning, Local economic and development, and EDP governance.

Community Service consists for Public amenities, solid waste and environment, Public safety and community services governance.

Infrastructure consists of Project operations and maintenance, Electricity services, Project Management unit and infrastructure governance.

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) – 28 February 2025

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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	76 446	–	–	–	–	–	–	–	76 446	80 146	83 930
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	15 526	–	–	–	–	–	–	–	15 526	16 332	17 083
Sale of Goods and Rendering of Services		5 946	–	–	–	–	–	26 998	26 998	32 944	681	4 303
Agency services		–	–	–	–	–	–	3 000	3 000	3 000	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2 200	–	–	–	–	–	–	–	2 200	2 308	2 416
Interest earned from Current and Non Current Assets		28 813	–	–	–	–	–	–	–	28 813	30 225	31 645
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 028	–	–	–	–	–	–	–	2 028	2 127	2 227
Licence and permits		4 522	–	–	–	–	–	(3 000)	(3 000)	1 522	4 744	4 967
Operational Revenue		892	–	–	–	–	–	–	–	892	933	3 131
Non-Exchange Revenue												
Property rates	2	61 937	–	–	–	–	–	–	–	61 937	65 653	69 592
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		25 890	–	–	–	–	–	(24 270)	(24 270)	1 620	27 159	28 435
Licences or permits		25	–	–	–	–	–	–	–	25	26	27
Transfer and subsidies - Operational		360 244	–	–	–	–	–	(26 198)	(26 198)	334 047	343 549	333 572
Interest		–	–	–	–	–	–	24 270	24 270	24 270	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		584 468	–	–	–	–	–	800	800	585 268	574 282	581 329
Expenditure By Type												
Employee related costs		174 999	–	–	–	–	–	–	–	174 999	162 969	152 390
Remuneration of councillors		26 401	–	–	–	–	–	–	–	26 401	27 312	28 596
Bulk purchases - electricity		76 246	–	–	–	–	–	14 300	14 300	90 546	79 982	83 741
Inventory consumed		6 897	–	–	–	–	–	(4)	(4)	6 893	7 406	7 754
Debt impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		52 790	–	–	–	–	–	(19 950)	(19 950)	32 840	58 523	61 273
Interest		–	–	–	–	–	–	–	–	–	–	–
Contracted services		160 782	–	–	–	–	–	6 945	6 945	167 727	169 252	149 891
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		6 294	–	–	–	–	–	–	–	6 294	3 602	3 913
Operational costs		80 058	–	–	–	–	–	(491)	(491)	79 567	69 065	60 713
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		584 466	–	–	–	–	–	802	802	585 267	578 110	548 290
Surplus/(Deficit)		2	–	–	–	–	–	(0)	(0)	2	(3 829)	33 089
Transfers and subsidies - capital (monetary allocations)		96 747	–	–	–	–	–	1 548	1 548	98 296	81 860	62 180
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	96 749	–	–	–	–	–	1 548	1 548	98 298	78 032	95 249

Revenue adjustments are as follows;

1. The total approved revenue budget amounted to R 681,215,688; this has been increased by R 2,348,736 to an adjusted revenue budget of R 683,564,424 due to the following;
   a) Agency Services has been budgeted separately from licences and permits with an amount of R 3000 000 relating to commission received from department of transport.
   b) Interest earned on outstanding debtors has increased by R 24,270,000 as the amount was budgeted under fines, penalties and forfeits.
   c) Fines, penalties and forfeits have decreased by R 24,270,000 due to interest on outstanding debtors that was linked to this item.
   d) Licences and permits have decreased by R 3,000,000 due to Agency fees that have been separated from this item.
   e) Operational transfers and subsidies have decreased with an amount of R 26,197,618 which relates the National Governments Integrated National Electrification Programme reclassification, library incentive grant unspent grant from the 2023/2024 financial year and allocation of grant funding received from Alfred Nzo district municipality to support the IDP roadshows.
   f) Capital transfers and subsidies increased with an amount of R 1,548,363 which relates to unspent funds from the Municipal Disaster Recovery Grant.
   g) Other revenue has been increased by R 26,998,004, this is due reclassification INEP grant to on Construction Contract Revenue and revenue from sale of tickets from the Music festival.

Operating expenditure adjustments

2. The approved operating expenditure budget was R 584,466,312 this has increased by R 800,386 to an adjusted revenue budget of R 585,266,698 due to the following;
   m) Depreciation & asset impairment have decreased by R 19,950,000 due to additional budget needed for bulk purchases
   n) Bulk purchase has been increased by R 14,300,000 due to current budget that will not be sufficient to cover the Eskom increase.
   o) Inventory consumed has decreased by R 4,004 due savings anticipated on this item which have been utilised to allocate more funds to other line items.
   p) Contracted services have been increased by R 6,945,386 mainly due to the movement of savings from various line items.
   q) Other expenditure has been decreased by R 490,996, this is from utilising anticipated items from gifts and promotional items, hire charges, professional bodies membership and subscription, signage, Learnerships and Internships, Printing publications and books etc.

EC441 Matatiele - Table B5 Adjustments Capital Expenditure Budget by vote and funding – 28 February 2025

EC441 Matatiele - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Development and Planning		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be adjusted	2											
Vote 1 - Executive Council		90	–	–	–	–	–	–	–	90	–	–
Vote 2 - Finance and Admin		3 225	–	–	–	–	–	–	–	3 225	136	142
Vote 3 - Corporate		3 920	–	–	–	–	–	–	–	3 920	596	1 678
Vote 4 - Development and Planning		8 705	–	–	–	–	–	–	–	8 705	1 046	6 911
Vote 5 - Community		16 360	–	–	–	–	–	(0)	(0)	16 360	2 270	2 734
Vote 6 - Infrastructure		150 683	–	–	–	–	–	1 548	1 548	152 231	126 725	91 109
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		182 983	–	–	–	–	–	1 548	1 548	184 531	130 773	102 564
Total Capital Expenditure - Vote		182 983	–	–	–	–	–	1 548	1 548	184 531	130 773	102 564
Capital Expenditure - Functional												
Governance and administration		7 235	–	–	–	–	–	–	–	7 235	732	1 820
Executive and council		90	–	–	–	–	–	–	–	90	–	–
Finance and administration		7 145	–	–	–	–	–	–	–	7 145	732	1 820
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		10 410	–	–	–	–	–	147	147	10 557	73	427
Community and social services		2 510	–	–	–	–	–	347	347	2 857	73	127
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		7 900	–	–	–	–	–	(200)	(200)	7 700	–	300
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		149 738	–	–	–	–	–	(506)	(506)	149 232	127 091	97 308
Planning and development		8 705	–	–	–	–	–	–	–	8 705	1 046	6 911
Road transport		141 033	–	–	–	–	–	(506)	(506)	140 527	126 045	90 397
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		15 600	–	–	–	–	–	1 907	1 907	17 507	2 877	3 009
Energy sources		9 650	–	–	–	–	–	2 054	2 054	11 704	680	711
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		5 950	–	–	–	–	–	(147)	(147)	5 803	2 197	2 298
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	182 983	–	–	–	–	–	1 548	1 548	184 531	130 773	102 564
Funded by:												
National Government		95 797	–	–	–	–	–	1 548	1 548	97 346	81 850	62 180
Provincial Government		950	–	–	–	–	–	–	–	950	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	96 747	–	–	–	–	–	1 548	1 548	98 296	81 850	62 180
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		86 236	–	–	–	–	–	–	–	86 235	48 923	40 384
Total Capital Funding		182 983	–	–	–	–	–	1 548	1 548	184 531	130 773	102 564

EC441 Matatiele - Table B6 Adjustments Budget Financial Position – 28 February 2025

EC441 Matatiele - Table B6 Adjustments Budget Financial Position - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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		290 162	–	–	–	–	–	(22 250)	(22 250)	267 912	269 912	298 719
Trade and other receivables from exchange transactions	1	126 604	–	–	–	–	–	2 200	2 200	128 804	139 166	152 820
Receivables from non-exchange transactions	1	37 651	–	–	–	–	–	100	100	37 751	46 133	54 471
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		3 041	–	–	–	–	–	–	–	3 041	3 041	3 041
VAT		18 836	–	–	–	–	–	–	–	18 836	18 577	18 596
Other current assets		5 048	–	–	–	–	–	–	–	5 048	5 048	5 048
Total current assets		481 343	–	–	–	–	–	(19 950)	(19 950)	461 393	481 876	532 694
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		4 960	–	–	–	–	–	–	–	4 960	4 960	4 960
Property, plant and equipment	3	981 457	–	–	–	–	–	20 898	20 898	1 002 355	1 053 707	1 094 997
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		1 543	–	–	–	–	–	–	–	1 543	1 543	1 543
Intangible assets		602	–	–	–	–	–	600	600	1 252	652	652
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		988 541	–	–	–	–	–	21 498	21 498	1 010 110	1 060 861	1 102 151
TOTAL ASSETS		1 469 954	–	–	–	–	–	1 548	1 548	1 471 502	1 542 738	1 634 846
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		472	–	–	–	–	–	–	–	472	472	472
Trade and other payables from exchange transactions		126 890	–	–	–	–	–	0	0	126 890	120 966	117 145
Trade and other payables from non-exchange transactions		20 746	–	–	–	–	–	(0)	(0)	20 746	20 746	20 746
Provisions		29 993	–	–	–	–	–	–	–	29 993	29 993	29 993
VAT		20 285	–	–	–	–	–	–	–	20 285	20 961	21 642
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		198 386	–	–	–	–	–	0	0	198 386	193 138	189 997
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	39 250	–	–	–	–	–	–	–	39 250	39 250	39 250
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		39 250	–	–	–	–	–	–	–	39 250	39 250	39 250
TOTAL LIABILITIES		237 637	–	–	–	–	–	0	0	237 637	232 388	229 246
NET ASSETS	2	1 232 317	–	–	–	–	–	1 548	1 548	1 233 866	1 310 349	1 405 598
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 146 081	–	–	–	–	–	1 548	1 548	1 147 630	1 261 437	1 365 215
Funds and Reserves		86 236	–	–	–	–	–	–	–	86 236	48 912	40 383
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		1 232 317	–	–	–	–	–	1 548	1 548	1 233 866	1 310 349	1 405 598

Table B6 reflects on the municipality's adjustment financial position after effecting the adjustments mentioned in this report.

EC441 Matatiele - Table B7 Adjustments Budget Cash Flows – 28 February 2025

EC441 Matatiele - Table B7 Adjustments Budget Cash Flows - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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		52 646	–	–	–	–	–	–	–	52 646	55 806	59 153
Service charges		80 376	–	–	–	–	–	(2 200)	(2 200)	78 176	84 314	88 277
Other revenue		84 503	–	–	–	–	–	2 628	2 628	87 131	75 203	78 786
Transfers and Subsidies - Operational	1	360 244	–	–	–	–	–	(26 198)	(26 198)	334 047	343 949	333 572
Transfers and Subsidies - Capital	1	96 747	–	–	–	–	–	1 548	1 548	98 295	81 860	62 180
Interest		28 813	–	–	–	–	–	24 270	24 270	53 083	30 225	31 645
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(525 383)	–	–	–	–	–	(20 750)	(20 750)	(546 133)	(515 985)	(483 374)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		177 947	–	–	–	–	–	(20 702)	(20 702)	157 245	155 372	178 539
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		(182 983)	–	–	–	–	–	(1 548)	(1 548)	(184 531)	(130 773)	(102 564)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(182 983)	–	–	–	–	–	(1 548)	(1 548)	(184 531)	(130 773)	(102 564)
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		(5 036)	–	–	–	–	–	(22 250)	(22 250)	(27 286)	24 599	67 976
Cash/cash equivalents at the year begin:	2	295 199	–	–	–	–	–	–	–	295 199	245 313	230 743
Cash/cash equivalents at the year end:	2	290 162	–	–	–	–	–	(22 250)	(22 250)	267 912	269 912	298 719

Table B7 reflects on the cash flow projections after the adjustments and also taking into account the midterm cash flows.

The projected cash and cash equivalents is reflecting a positive R 269,9 million and increased to R 298,7 million in the 2026/27 MTREF.

EC441 Matatiele - Table B8 Cash backed reserves/accumulated surplus reconciliation – 28 February 2025

EC441 Matatiele - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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		
Cash and investments available												
Cash/cash equivalents at the year end	1	290 162	–	–	–	–	–	(22 250)	(22 250)	267 912	269 912	298 719
Other current investments > 90 days		–	–	–	–	–	–	0	0	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		290 162	–	–	–	–	–	(22 250)	(22 250)	267 912	269 912	298 719
Applications of cash and investments												
Unspent conditional transfers		20 746	–	–	–	–	–	(0)	(0)	20 746	20 746	20 746
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		1 449	–	–	–	–	–	0	0	1 449	2 184	3 046
Other working capital requirements	2	(59 996)	–					(319)	(319)	(60 315)	(82 940)	(104 602)
Other provisions		29 993	–	–	–	–	–	–	–	29 993	29 993	29 993
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		86 236	–					–	–	86 236	48 912	40 383
Total Application of cash and investments:		78 428	–	–	–	–	–	(319)	(319)	78 109	19 895	(10 434)
Surplus(shortfall)		211 734	–	–	–	–	–	(21 931)	(21 931)	189 803	250 017	309 153

EC441 Matatiele - Table B9 Asset Management – 28 February 2025

Full detail with regards to the asset management is available in Table B9 of the B-Schedule accompanying this report.

EC441 Matatiele - Table B10 Basic service delivery measurement – 28 February 2025

EC441 Matatiele - Table B10 Basic service delivery measurement - 2025/02/28

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)		50							–	50	50	50
Electricity (kw per household per month)		139.16							–	139	139.16	139.16
Refuse (average litres per week)		16852000							–	16 852 000	18794000	20388000
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		15 945							–	15 945	16 727	17 880
excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		15 945	–	–	–	–	–	–	–	15 945	16 727	17 880

SECTION 4_SUPPORTING TABLES

3. OVERVIEW OF BUDGET RELATED POLICIES AND BUDGET ASSUMPTIONS

Budget Related Policies

There are no changes on the budget related policies that have been proposed on the adjustments budget.

Budget Assumptions

There are no changes to the budget assumptions proposed on the adjustments budget

Tariffs

There are no changes to the approved tariffs on the adjustments budget

Budget Funding

The adjustments budget is cash – funded which is an indicator of a “credible” budget.
Funding levels are acceptable (inclusive of the Reserve balances), which is remarkable in these economic times, and is sufficient to cover all requirements of the funding and reserves policy.

EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts – 28 February 2025.

EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2025/02/28

Description	Ref	2024/25							Budget Year 2025/26	Budget Year 2026/27
		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:		355 428	–	–	–	(26 648)	(26 648)	328 780	342 699	332 279
Expanded Public Works Programme Integrated Grant		3 880	–	–	–	–	–	3 880	–	–
Integrated National Electrification Programme Grant		26 648	–	–	–	(26 648)	(26 648)	–	20 000	20 000
Local Government Financial Management Grant		1 700	–	–	–	–	–	1 700	1 800	2 000
Municipal Infrastructure Grant		2 879	–	–	–	–	–	2 879	3 017	3 273
Equitable Share		320 321	–	–	–	–	–	320 321	317 882	307 006
Provincial Government:		4 816	–	–	–	300	300	5 116	1 250	1 293
Specify (Add grant description)		1 750	–	–	–	300	300	2 050	1 250	1 293
Specify (Add grant description)		3 066	–	–	–	–	–	3 066	–	–
District Municipality:		–	–	–	–	150	150	150	–	–
Specify (Add grant description)		–	–	–	–	150	150	150	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	360 244	–	–	–	(26 198)	(26 198)	334 047	343 949	333 572
Capital Transfers and Grants										
National Government:		95 797	–	–	–	1 548	1 548	97 346	81 860	62 180
Municipal Disaster Relief Grant		41 092	–	–	–	1 548	1 548	42 641	24 543	–
Municipal Infrastructure Grant		54 705	–	–	–	–	–	54 705	57 317	62 180
Provincial Government:		950	–	–	–	–	–	950	–	–
Specify (Add grant description)		950	–	–	–	–	–	950	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	96 747	–	–	–	1 548	1 548	98 296	81 860	62 180
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	456 991	–	–	–	(24 649)	(24 649)	432 342	425 809	395 752

EC441 Matatiele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits – 28 February 2025

EC441 Matatiele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2025/02/28

Summary of remuneration	Ref	2024/25									
		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	% change
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		13 958	–			–		–	–	13 958	0.0%
Pension and UIF Contributions		1 054	–			–		–	–	1 054	0.0%
Medical Aid Contributions		137	–			–		–	–	137	0.0%
Motor Vehicle Allowance		2 757	–			–		–	–	2 757	0.0%
Cellphone Allowance		2 876	–			–		–	–	2 876	0.0%
Housing Allowances		5 620	–			–		–	–	5 620	0.0%
Other benefits and allowances		–	–			–		–	–	–	
Sub Total - Councillors		26 401	–			–		–	–	26 401	0.0%
% increase			(0)							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		2 906	–	–		–		–	–	2 906	0.0%
Pension and UIF Contributions		301	–	–		–		–	–	301	0.0%
Medical Aid Contributions		263	–	–		–		–	–	263	0.0%
Overtime		–	–	–		–		–	–	–	
Performance Bonus		687	–	–		–		–	–	687	0.0%
Motor Vehicle Allowance		2 856	–	–		–		–	–	2 856	0.0%
Cellphone Allowance		–	–	–		–		–	–	–	
Housing Allowances		906	–	–		–		–	–	906	0.0%
Other benefits and allowances		1	–	–		–		–	–	1	0.0%
Payments in lieu of leave		–	–	–		–		–	–	–	
Long service awards		–	–	–		–		–	–	–	
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	
Entertainment		–	–	–		–		–	–	–	
Scarcity		569	–	–		–		–	–	569	0.0%
Acting and post related allowance		–	–	–		–		–	–	–	
In kind benefits		–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality		8 488	–	–		–		–	–	8 488	0.0%
% increase			(0)							–	
Other Municipal Staff											
Basic Salaries and Wages		116 202	–	–	–	–	–	(1 275)	(1 275)	114 927	-1.1%
Pension and UIF Contributions		17 227	–	–	–	–	–	–	–	17 227	0.0%
Medical Aid Contributions		6 468	–	–	–	–	–	–	–	6 468	0.0%
Overtime		2 130	–	–	–	–	–	1 255	1 255	3 385	58.9%
Performance Bonus		8 982	–	–	–	–	–	–	–	8 982	
Motor Vehicle Allowance		8 844	–	–	–	–	–	–	–	8 844	0.0%
Cellphone Allowance		7	–	–	–	–	–	–	–	7	0.0%
Housing Allowances		5 421	–	–	–	–	–	–	–	5 421	
Other benefits and allowances		1 231	–	–	–	–	–	20	20	1 251	1.6%
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	
Long service awards		–	–	–	–	–	–	–	–	–	
Post-retirement benefit obligations	5	–	–	–	–	–	–	–	–	–	
Entertainment		–	–	–	–	–	–	–	–	–	
Scarcity		–	–	–	–	–	–	–	–	–	
Acting and post related allowance		–	–	–	–	–	–	–	–	–	
In kind benefits		–	–	–	–	–	–	–	–	–	
Sub Total - Other Municipal Staff		166 512	–	–	–	–	–	–	–	166 512	0.0%
% increase											
Total Parent Municipality		201 401	–	–	–	–	–	–	–	201 401	0.0%

The supporting table B11 reflects on the remuneration expenditure, which has remained as approved with minor movements made within line items under other staff.

EC441 Matatiele - Supporting Table SB12 Adjustments Budget – Monthly revenue and expenditure (Municipal vote)

EC441 Matatiele - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2025/02/28

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Revenue by Vote																
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		148 581	6 424	29 759	5 433	5 796	112 713	5 882	253	36 882	36 882	36 882	36 882	439 774	441 786	439 142
Vote 3 - Corporate		53	–	–	81	–	–	–	–	29	29	29	29	350	366	1 101
Vote 4 - Development and Planning		4	11	4	13	37	363	431	238	528	528	528	528	5 852	211	1 658
Vote 5 - Community		1 632	2 961	3 939	3 582	1 155	3 550	1 531	180	2 473	2 473	2 473	2 473	31 860	26 226	28 861
Vote 6 - Infrastructure		17 027	15 676	23 343	11 712	17 610	17 041	8 390	285	17 325	17 325	17 325	17 325	205 729	187 551	172 747
Vote 7 - Internal Audit		97	69	42	5	95	14	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		167 392	25 141	57 086	20 826	24 193	133 681	16 234	956	57 238	57 238	57 238	57 238	683 564	656 142	643 509
Expenditure by Vote																
Vote 1 - Executive Council		2 351	2 318	4 431	2 400	2 534	3 350	2 050	8	2 946	2 946	2 946	2 946	35 348	36 737	38 454
Vote 2 - Finance and Admin		14 425	8 279	8 853	8 917	9 582	13 846	5 323	2 447	11 531	11 531	11 531	11 531	130 737	119 387	112 159
Vote 3 - Corporate		10 458	5 770	6 033	7 469	7 531	8 113	5 985	1 300	8 094	8 094	8 094	8 094	93 762	88 753	59 423
Vote 4 - Development and Planning		1 656	1 224	2 646	1 590	2 467	10 166	1 088	47	4 027	4 027	4 027	4 027	48 536	59 152	62 260
Vote 5 - Community		4 536	5 388	6 039	6 611	4 123	6 557	8 650	525	5 887	5 887	5 887	5 887	76 949	66 707	62 280
Vote 6 - Infrastructure		8 509	17 377	18 781	15 778	10 983	44 395	7 687	5 980	15 976	15 976	15 976	15 976	195 071	202 253	208 327
Vote 7 - Internal Audit		407	309	558	353	397	536	274	2	405	405	405	405	4 864	5 121	5 357
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		42 344	40 645	47 341	43 118	37 618	86 964	31 057	10 308	48 866	48 866	48 866	48 866	585 267	578 110	548 260
Surplus/ (Deficit)		125 049	(15 505)	9 745	(22 292)	(13 425)	46 718	(14 823)	(9 352)	8 372	8 372	8 372	8 372	98 298	78 032	95 249

EC441 Matatiele - Supporting Table SB13 Adjustments Budget – Monthly revenue and expenditure(Functional)

EC441 Matatiele - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 2025/02/28

Description - Standard classification	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		148 730	6 482	29 801	5 500	5 300	112 727	5 082	253	36 911	36 911	36 911	14 085	440 124	442 154	440 243
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		148 633	6 424	29 759	5 504	5 296	112 713	5 082	253	36 911	36 911	36 911	36 911	440 124	442 154	440 243
Internal audit		97	58	42	5	95	14	–	–	–	–	–	–	–	–	–
Community and public safety		309	811	2 352	2 288	(132)	2 229	1 290	198	906	906	906	906	13 047	9 683	10 099
Community and social services		18	27	1 864	1 507	(503)	1 579	662	29	431	431	431	431	7 347	3 687	3 844
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		291	783	488	781	372	650	628	169	475	475	475	475	5 700	5 976	6 256
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 988	3 446	14 188	1 309	10 134	7 576	2 045	238	9 062	9 062	9 062	30 278	106 087	85 098	67 122
Planning and development		4	11	4	13	37	363	431	238	528	528	528	528	5 852	211	1 658
Road transport		3 983	3 435	14 183	1 296	10 098	7 213	1 614	–	8 534	8 534	8 534	8 534	100 235	84 887	65 464
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		14 668	14 302	10 746	11 720	8 800	11 148	7 017	267	10 359	10 359	10 359	14 472	124 307	119 228	126 044
Energy sources		13 344	12 292	9 159	10 416	7 513	9 828	6 776	285	8 791	8 791	8 791	8 791	105 494	102 663	107 283
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		1 324	2 150	1 587	1 303	1 287	1 320	241	(18)	1 568	1 568	1 568	1 568	18 813	16 563	18 761
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		167 302	25 141	57 060	20 829	24 183	133 661	16 234	650	57 238	57 238	57 238	66 342	683 564	656 142	643 509
Expenditure - Functional																
Governance and administration		27 843	18 675	18 875	19 139	20 044	25 845	13 632	3 758	22 975	22 975	22 975	40 176	264 711	249 098	215 393
Executive and council		2 351	2 318	4 431	2 400	2 534	3 330	2 050	8	2 946	2 946	2 946	2 946	35 348	36 737	38 454
Finance and administration		24 084	14 099	14 085	16 386	17 113	21 959	11 308	3 746	19 624	19 624	19 624	19 624	224 499	208 140	171 582
Internal audit		407	309	359	353	397	536	274	2	405	405	405	405	4 864	5 121	5 357
Community and public safety		2 796	2 827	4 103	4 877	2 306	4 728	7 991	411	3 995	3 995	3 995	10 290	52 353	50 930	54 232
Community and social services		974	864	2 281	2 639	361	2 726	5 877	384	1 740	1 740	1 740	1 740	25 781	24 713	26 787
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		1 822	1 963	1 822	2 237	1 985	2 002	2 113	27	2 255	2 255	2 255	2 255	26 571	26 217	27 445
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 027	3 245	4 173	3 743	4 111	36 795	2 405	424	7 212	7 212	7 212	23 540	103 179	128 717	134 382
Planning and development		1 637	1 202	2 646	1 590	2 467	10 166	1 008	47	4 027	4 027	4 027	4 027	48 536	59 152	62 260
Road transport		1 389	2 043	1 527	2 153	1 644	26 629	1 397	376	3 185	3 185	3 185	3 185	54 643	69 565	72 122
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		8 878	17 899	19 190	15 359	11 096	19 595	8 049	5 718	14 683	14 683	14 683	18 299	165 024	148 464	144 253
Energy sources		7 138	15 357	17 254	13 625	9 339	17 766	6 290	5 604	12 791	12 791	12 791	12 791	140 428	132 688	136 205
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		1 740	2 542	1 937	1 734	1 757	1 828	659	115	1 892	1 892	1 892	1 892	24 596	15 776	8 048
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		42 344	49 045	47 341	43 118	37 610	86 984	31 057	10 308	48 866	48 866	48 866	80 274	585 267	578 110	548 280
Surplus/(Deficit) 1.		125 049	(15 505)	9 745	(22 292)	(13 425)	46 710	(14 823)	(9 352)	8 372	8 372	8 372	(32 933)	98 298	78 032	95 240

EC441 Matatiele - Supporting Table SB14 Adjustments Budget – Monthly revenue and expenditure per source and type

EC441 Matatiele - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2025/02/28

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		6 217	7 938	6 337	6 927	6 375	6 606	6 610	283	6 370	6 370	6 370	6 370	76 446	80 146	83 930
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		986	985	988	978	977	982	983	(22)	1 294	1 294	1 294	1 294	15 526	16 332	17 083
Sale of Goods and Rendering of Services		33	128	27	29	52	383	440	281	5 895	5 895	5 895	5 895	32 944	661	4 303
Agency services		-	-	-	-	-	-	-	-	600	600	600	600	3 000	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		79	92	118	119	132	164	186	-	183	183	183	183	2 200	2 308	2 415
Interest earned from Current and Non Current Assets		4 405	2 581	(829)	1 700	1 604	1 382	2 279	-	2 401	2 401	2 401	2 401	28 813	30 225	31 645
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2	85	351	450	(280)	243	247	242	169	169	169	169	2 028	2 127	2 227
Licence and permits		138	306	265	337	178	407	404	169	(223)	(223)	(223)	(223)	1 522	4 744	4 967
Operational Revenue		53	-	0	81	-	-	3	-	74	74	74	74	892	933	3 131
Non-Exchange Revenue																
Property rates		3 847	2 479	28 646	2 485	2 488	2 489	2 488	-	5 161	5 161	5 161	5 161	61 937	65 653	68 592
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		132	279	223	169	195	249	8 062	2	(2 697)	(2 697)	(2 697)	(2 697)	1 620	27 159	28 435
Licences or permits		3	1	0	1	6	7	3	1	2	2	2	2	25	26	27
Transfer and subsidies - Operational		140 979	5 438	5 886	5 335	910	111 484	(898)	-	24 781	24 781	24 781	24 781	334 047	343 949	330 572
Interest		1 301	1 282	1 281	1 140	1 451	1 442	(6 425)	-	4 854	4 854	4 854	4 854	24 270	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		530	-	-	(530)	-	-	1	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		11 982	12 187	7 829	19 881	8 891	10 885	10 748	673	[illegible]	[illegible]	[illegible]	[illegible]	585 288	574 282	585 329
Expenditure By Type																
Employee related costs		11 849	11 816	12 686	15 297	11 220	13 578	17 105	-	14 583	14 583	14 583	14 583	174 999	162 968	152 398
Remuneration of councillors		1 899	1 928	1 914	1 904	1 899	2 083	1 671	-	2 200	2 200	2 200	2 200	26 401	27 312	28 595
Bulk purchases - electricity		-	10 921	12 096	9 339	6 249	6 186	5 585	5 613	9 214	9 214	9 214	9 214	90 546	79 982	83 741
Inventory consumed		344	485	437	1 838	585	551	187	491	574	574	574	574	6 883	7 406	7 754
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	31 388	-	-	409	409	409	409	32 840	58 523	61 273
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		23 112	11 743	14 064	10 419	11 388	20 801	2 822	1 791	14 788	14 788	14 788	14 788	167 727	169 232	149 881
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	525	525	525	525	6 294	3 682	3 913
Operational costs		5 126	3 782	6 444	5 144	6 286	11 860	3 628	2 464	6 573	6 573	6 573	6 573	79 567	69 065	60 713
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		23	-	-	(23)	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		42 344	40 645	47 341	43 118	37 018	90 084	31 037	10 288	[illegible]	[illegible]	[illegible]	[illegible]	583 257	578 118	540 288
Surplus/(Deficit)		(30 442)	(28 530)	(39 712)	(32 237)	(28 027)	(78 958)	(20 338)	(9 630)	(37 997)	(37 997)	(37 997)	(37 997)	2	(3 828)	33 889
Transfers and subsidies - capital (monetary allocations)		3 668	3 425	14 183	1 296	10 098	7 213	1 614	-	8 372	8 372	8 372	8 372	98 296	81 660	62 180
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(26 774)	(25 104)	(25 529)	(30 941)	(18 529)	(69 746)	(18 885)	(9 630)	(29 625)	(29 625)	(29 625)	(29 625)	98 298	73 832	95 249

EC441 Matatiele - Supporting Table SB 15 Adjustments Budget – Monthly revenue and expenditure cashflow

EC441 Matatiele - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2025/02/28

Monthly cash flows	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2025/26	Budget Year 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		4 099	6 394	1 208	28 986	2 821	3 141	1 748	1 008	4 387	4 387	4 387	4 387	52 646	55 805	59 153
Service charges - electricity revenue		7 372	6 404	5 233	9 321	7 062	7 868	7 833	4 316	5 150	5 150	5 150	5 150	64 979	70 432	73 756
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse		751	595	404	780	618	727	604	328	1 100	1 100	1 100	1 100	13 197	13 882	14 521
Rental of facilities and equipment		336	1 109	882	1 184	851	1 006	1 089	385	169	169	169	169	2 020	2 127	2 227
Interest earned - external investments		2 907	2 501	2 160	1 789	1 604	1 582	2 279	–	2 401	2 401	2 401	2 401	28 813	30 225	31 645
Interest earned - outstanding debtors		0	–	–	1	8	189	42	6	4 854	4 854	4 854	4 854	24 270	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		20	35	26	40	30	87	31	11	(2 716)	(2 716)	(2 716)	(2 717)	1 520	27 138	28 435
Licences and permits		168	540	284	576	196	443	488	178	(221)	(221)	(221)	(221)	1 547	4 770	4 994
Agency services		–	–	–	–	–	–	–	–	600	600	600	600	3 800	–	–
Transfers and Subsidies - Operational		134 287	7 580	4 302	1 394	1 748	108 793	48	2 081	24 781	24 781	24 781	24 781	334 947	343 949	333 372
Other revenue		67	1 186	9 791	(9 369)	83	387	481	925	9 736	9 736	9 736	9 736	79 836	41 148	43 129
Cash Receipts by Source		158 015	26 641	24 297	32 212	14 201	122 177	14 431	9 278	50 249	50 249	50 249	50 249	605 092	589 400	591 433
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30 620	4 402	11 108	20 461	13 808	26 006	4 677	27 041	8 372	8 372	8 372	8 372	98 286	81 860	62 180
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		188 634	31 043	35 404	52 673	28 008	148 203	19 108	36 320	58 621	58 621	58 621	58 621	703 378	671 257	653 613
Cash Payments by Type																
Employee related costs		–	–	–	–	–	–	–	–	14 583	14 583	14 583	14 583	174 999	182 969	152 390
Remuneration of councillors		–	–	–	–	–	–	–	–	2 200	2 200	2 200	2 200	26 401	27 312	28 395
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	2	–	12 388	13 911	10 740	7 167	7 114	6 401	8 455	9 214	9 214	9 214	9 214	90 596	79 982	83 741
Acquisitions - water & other inventory	3	14	532	382	673	645	494	278	548	574	574	574	574	6 883	7 406	7 754
Contracted services		13 554	6 225	9 309	3 381	6 208	12 189	1 414	1 417	14 788	14 788	14 788	14 788	167 727	169 252	149 861
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		17 820	8 635	11 084	8 392	12 978	21 230	3 813	3 080	6 573	6 573	6 573	6 573	78 567	69 085	60 713
Cash Payments by Type		31 387	27 981	34 588	23 180	27 018	40 848	13 705	11 410	47 932	47 932	47 932	47 932	548 133	515 885	483 074
Other Cash Flows/Payments by Type																
Capital assets		3 871	7 443	16 408	7 228	13 514	14 738	3 351	2 088	15 558	15 558	15 558	15 558	184 531	130 773	102 564
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		35 258	35 404	50 994	30 383	40 531	55 868	17 058	13 428	63 490	63 490	63 490	63 490	730 664	646 738	585 637
NET INCREASE/(DECREASE) IN CASH HELD		145 378	(4 381)	(15 589)	22 290	(12 462)	92 585	2 051	22 892	(4 870)	(4 870)	(4 870)	(4 870)	(27 286)	24 598	67 976
Cash/cash equivalents at the month/year beginning:		258 145	403 521	399 160	383 570	405 850	393 388	485 953	488 004	510 896	506 026	501 157	496 287	295 199	245 313	230 743
Cash/cash equivalents at the month/year end:		403 521	399 160	383 570	405 850	393 388	485 953	488 004	510 896	506 026	501 157	496 287	491 417	267 912	269 912	298 719

EC441 Matatiele - Supporting Table SB 16 Adjustments Budget – Monthly capital expenditure (Municipal vote)

EC441 Matatiele - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 2025/02/28

Description - Municipal Vote	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive Council		25	-	-	-	-	-	-	-	8	8	8	8	90	-	-
Vote 2 - Finance and Admin		76	856	-	263	9	27	-	-	268	268	268	268	3 225	136	142
Vote 3 - Corporate		76	-	-	-	115	212	-	398	327	327	327	327	3 920	596	1 678
Vote 4 - Development and Planning		-	1 694	-	-	25	-	-	-	725	725	725	725	8 705	1 046	6 911
Vote 5 - Community		-	1 702	-	315	76	-	13	-	1 363	1 363	1 363	1 363	16 380	2 270	2 724
Vote 6 - Infrastructure		3 333	2 554	14 517	5 935	11 923	12 920	2 177	1 377	12 867	12 867	12 867	12 867	152 211	126 725	91 109
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	3 510	6 806	14 517	6 513	12 147	13 159	2 189	1 774	15 558	15 558	15 558	15 558	184 531	130 773	102 564
Total Capital Expenditure	2	3 510	6 806	14 517	6 513	12 147	13 159	2 189	1 774	15 558	15 558	15 558	15 558	184 531	130 773	102 564

EC441 Matatiele - Supporting Table SB 17 Adjustments Budget – Monthly capital expenditure (Functional Classification)

EC441 Matatiele - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 2025/02/28

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		177	856	-	263	123	239	-	398	603	603	603	3 372	7 235	732	1 820
Executive and council		25	-	-	-	-	-	-	-	8	8	8	8	90	-	-
Finance and administration		151	856	-	263	123	239	-	398	595	595	595	595	7 145	732	1 820
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	77	-	287	76	-	13	-	897	897	897	7 415	10 557	73	427
Community and social services		-	77	-	2	76	-	-	-	279	279	279	279	2 857	73	127
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	285	-	-	13	-	618	618	618	618	7 700	-	300
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 333	4 248	12 084	4 075	11 092	11 141	2 177	1 377	12 377	12 377	12 377	62 575	149 232	127 091	97 308
Planning and development		-	1 694	-	-	25	-	-	-	725	725	725	725	8 705	1 046	6 911
Road transport		3 333	2 554	12 084	4 075	11 066	11 141	2 177	1 377	11 652	11 652	11 652	11 652	140 527	126 045	90 397
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	1 625	2 434	1 889	857	1 779	-	-	1 681	1 681	1 681	3 880	17 507	2 876	3 009
Energy sources		-	-	2 434	1 861	857	1 779	-	-	1 215	1 215	1 215	1 215	11 704	680	711
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	1 625	-	28	-	-	-	-	466	466	466	466	5 803	2 197	2 298
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3 510	6 806	14 517	6 513	12 147	13 159	2 189	1 774	15 558	15 558	15 558	77 241	184 531	130 773	102 564

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **LIZO MATIWANE**, Municipal Manager of **Matatiele Local Municipality**, hereby certify that the Adjustments Budget for the 2024/2025 MTREF and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name Lizo Matiwane

Municipal Manager of Matatiele Local Municipality (EC441)

Signature

Date 28/02/2025