ANNUAL BUDGET MTERF FOR 2025/2026-2027/2028



ANNUAL BUDGET OF

MATATIELE LOCAL MUNICIPALITY

2025/2026 TO 2027/28 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Abbreviations and Acronyms

AMR Automated Meter Reading

ASGISA Accelerated and Shared Growth Initiative

BPC Budget Planning Committee
CBD Central Business District
CFO Chief Financial Officer
CM Municipality Manager
CPI Consumer Price Index

CRRF Capital Replacement Reserve Fund DBSA Development Bank of South Africa

DORA Division of Revenue Act
DWA Department of Water Affairs

EE Employment Equity

EEDSM Energy Efficiency Demand Side Management

EM Executive Mayor FBS Free basic services

GAMAP Generally Accepted Municipal Accounting Practice

GDP Gross domestic product

GDS Gauteng Growth and Development Strategy

GFS Government Financial Statistics

GRAP General Recognised Accounting Practice

HR Human Resources

HSRC Human Science Research Council IDP Integrated Development Strategy

IT Information Technology

kl kilolitre km kilometre

KPA Key Performance Area
KPI Key Performance Indicator

kWh kilowatt litre

LED Local Economic Development

MEC Member of the Executive Committee MFMA Municipal Financial Management Act

Programme

MIG Municipal Infrastructure Grant MMC Member of Mayoral Committee MPRA Municipal Properties Rates Act

MSA Municipal Systems Act

MTEF Medium-term Expenditure Framework

MTREF Medium-term Revenue and Expenditure Framework

NERSA National Electricity Regulator South Africa

NGO Non-Governmental organisations NKPIs National Key Performance Indicators OHS Occupational Health and Safety

OP Operational Plan

PBO Public Benefit Organisations
PHC Provincial Health Care

PMS Performance Management System
PPE Property Plant and Equipment
PPP Public Private Partnership

PTIS	Public Transport Infrastructure System
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RG Restructuring Grant

RSC Regional Services Council

SALGA South African Local Government Association

SAPS South African Police Service

SDBIP Service Delivery Budget Implementation Plan

SMME Small Micro and Medium Enterprises Mscoa Municipal standard chart of accounts

Part 1 - Annual Budget

1.1 Mayor's report

To present to Council the annual MTREF report for 2025/26 and two outer years 2026/27 and 2027/28 for consideration and recommendations for approval by Council before start of the 2025/2026 financial year. The Budget was prepared according to the Zero Based Method. In terms of the method all votes and line items were reduced to zero and every amount allocated had to be motivated. General Managers were requested to hand their requests to the Chief Financial Officer for inclusion on the budget. The information was requested to reach the Chief Financial Officer by the 31st January 2025.

As required by the Municipal Finance Management Act (MFMA) and other relevant legislations, regulations and guidelines, the municipality started the processes of budget preparation from July 2025 to March 2025 as follows:

On 30th July 2024, the IDP and Budget process plan as required by section 21 of the MFMA was submitted and approved by Council to ensure that municipality does not fail to prepare and approve its credible budget within the legislated time frames.

As per the approved plan, the municipality on the 21-23 October 2024, conducted its public consultative meetings with all 27 wards to review IDP for 2022-2027. The reviewed IDP has been used by the municipality to inform the draft

budget for 2025/26 to 2027/28 (MTREF) for consideration. The tabled draft budget will then be subjected for comments and suggestions by stakeholders and public.

Budgeted Financial Performance (revenue)

REVENUE SOURCE	APPROVED BUDGET 2024/2025	ADJUSTMENTS BUDGET 2024/2025	ANNUAL BUDGET 2025/2026	BUDGET 2025/26 % ALLOCATION	BUDGET YEAR 2026/2027	BUDGET YEAR 2027/2028	2025/26 Increase
Property Rates	61,936,752	61,936,752	61,936,752	9%	67,596,528	70,300,389	-
Service Charges	91,971,672	91,971,672	106,833,629	16%	111,106,974	115,551,253	14,861,957
Rental Of Facilities & Equipment	2,027,532	2,027,532	2,220,000	0%	2,308,800	2,401,152	192.468
Interest - Outstanding Debtors	2,199,996	26,469,996	26,470,000	4%	27,528,800	28,629,952	4
Interest - External Investment	28,812,996	28,812,996	28,812,996	4%	29,965,516	31,164,136	4
Fines, Penalties and Forteits	25,890,000	1.620,000	3,048,000	0%	3,169,920	3,298,717	1,428,000
Agency Fees		3,000,000	1,800,000	0%	1,872,000	1,946,880	-1,200.000
Licences & Permits	4,547,100	1,547,100	4,459,108	1%	4.637.472	4.822,971	2,912,008
Transfers & Subsidies Operational	360,244,200	334,046,582	331,654,050	49%	324,159,550	338.918.900	-2.392.532
Transfers & Subsidies Capital	96.747,180	98.295.530	82,489,950	12%	62,539,449	65.377.100	-15,805,580
Other Revenue	6,838,260	33.836,264	27.375.252	495	27,099,302	28,287,275	-6,461,012
Total Revenue	681,215,688	683,564,424	677,099,736	100%	661,984,311	690,696,726	-6.464.687

Remarks;

- The revenue is anticipated to be R 677,099, 736 in the 2025/26 financial year. The adjusted budget for 2024/25 was R 683,564, 424. This is a decrease of R 6,464,687 from the current adjustment budget mainly due to decrease grants allocations. Revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be R 661,984,312 and R 690,696,725 respectively.
- The property rates amount is calculated from the current valuation roll to be implemented from 01st July 2025.
- It should be noted that capital and operating transfers and subsidies have decreased due to decreased grants allocation for the disaster response grant, equitable share, expanded public works programme and the wattle clearing grant.

Transfers and grant receipts

Description	223	2021/22	202223	2023/24	CI	ment Year 20342	25	2025/26 Mediu	2025/26 Medium Term Revenue & Expensiture Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Sudget Year +1 2026/27	Budget Year + 2027/20	
RECEIPTS:	1,2										
Operating Transfers and Grants		,									
Stational Communent		342,334	345,631	405,237	355,428	528,740	383,485	327,138	\$22,910	337,61	
Expanded Public Works Programme Integrated Gran		4,887	4,819	3,974	3,860	3,880	3,660	2,980	-	-	
Integrated National Electrication Programme Grant			48.	41,800	25,548	90		100	-		
Local Government Financial Management Grant		1,650	1,650	1,700	1,700	1,700	1,700	1,800	2,000	2,200	
Unicipal Infrastructure Grant		76,971	52,723	54,593	2,879	2,679	\$7,994	3,034	3,292	3.44	
Equipose Share		258,825	286,308	303,976	326,321	320,321	326,321	319,334	317,618	331,977	
Provincial Government:		*	16	**	4,816	5,116	46	2,850	1,258	1,39	
Specify (Add grant description)		-			1,750	2,860	-	2,850	1,250	1,30	
Specify (Add grant description)		-	-	-	3,065	3,855	-	166	ĝs.	-	
District Municipality:			-	100	-	150	ėr.	-	-		
Specify (Add grant description)		-		100	-	150		-			
Other grant providers:	Щ	-	24	er		4.	#	H	•	-	
Total Operating Transfers and Grants	3	342,334	345,491	405,337	360,244	334,647	383,485	329,988	324,160	338,91	
Capital Transfers and Grants											
SOCORDI Government		97,778	48,539	32,706	95.797	97.346	48,559	82.190	62,539	41.47	
Municipal Disaster Relief Grant		41,110	2.251	32,706	41.092	42,641	40/003	04,190	02,339	65,37	
Municipal Infrastructure Grant			1966	6671 646	56.705	54.705	7 2	57.647	62.539	65,37	
integraled National Electrification Programme Grant		97.776	46,288		94/199	94/199	24,127	81,993	06,048	99,01	
Municipal Disaster Recovery Grant		10 77 9	and and		-		24,542	24.543			
Previncial Government:		650		3,981	950	950	4,316	1,986			
Specify (Add grant description)				100	950	950		61	-	-	
Specify (Add grant description)		-	-	3,331		-	3.066	1,695	-		
Specialy (Add grant description)		650		450	-	-	1,250	500	-	_	
District Musicipality:				-	-	-	*	2	-	-	
Other grant providers:				*	_	-		Me	49		
Total Capital Transfers and Granis	5	94,428	44,538	36,687	96,747	96,296	52,905	84,156	62,539	\$5,377	
						1				1	

Remarks;

- The municipality will receive both conditional and unconditional grants of R 414,1 million, a decrease of R 42,8 million from R 456,9 million on the 2025/26 from the allocations as gazetted on Division of Revenue Act (DoRA) inclusive of provincial allocations and funds anticipated to be unspent for the Library grant of R 1900,000.
- The equitable share allocation is appropriated to fund municipal delivery of services through dayto-day operations and strategic social development programs, the allocation for equitable share has decreased by R 997,000 from the current financial year's allocation.
- Conditional operational grants (EPWP, Wattle clearing Grant & FMG) are appropriated to fund expenditures relating to EPWP programs and financial reforms respectively as per grants stipulated conditions.

- The Expanded public works incentive has been allocated a budget of R 2,980,000, which is a decrease by R 900,000 for the next budget year.
- The finance management grant has been allocated a budget of R 1,800,000, which is an increase of R 100 000 for the next budget year.
- The library support grant has been allocated a budget of R 1,250,000, which is an increase of R 50,000 for the next budget year, included in this budget is an amount of R 1,900,000 which is anticipated to be unspent from the current financial year.
- The wattle clearing grant has been allocated a budget of R 1,666,000, which is a decrease of R 1,400,000 for the next budget year.
- Conditional capital grants (Municipal Infrastructure grant and the Municipal Disaster relief grant
 are appropriated to fund capital expenditure of roads construction, maintenance of roads affected
 by disaster and local economic development projects.
- The allocation for the municipal infrastructure grant amounts to R 60,681,000, which is an increase of R 3,097,000 from the current year's allocation.
- The allocation for integrated national electrification programme amounts to R 20,549,000 and has decreased by R 6,099,00 from the current year's allocation.
- The allocation for the Municipal Disaster relief grant has been maintained at an allocation of R 24,543,00 for this budget.

Budgeted Financial Performance (operating expenditure)

REVENUE SOURCE	APPROVED BUDGET 2024/2025	ADJUSTMENTS BUDGET 2024/2025	BUDGET	BUDGET 2025/26 % ALLOCATION	BUDGET YEAR 2026/2027	BUDGET YEAR 2027/2028	2025/26 Increase
Employee Related Costs	174,999,456	174,999,456	186,700,550	31%	194.013.356	198,930,749	11,701,094
Remuneration of Councillors	26,401,344	26,401,344	24,665,902	4%	25,113,342	25,741,176	-1,735,442
Bad Debt Written Off	6,294,000	6,294,000	6,500,000	1%		6,962,313	206,000
Depreciation	52,789,752	32,839,752	22,321,875	4%	29,925,665	30,673,806	-10,517,877
Bulk Purchases	76,245,564	90,545,564	98,000,000	16%	102,410,000	104,970,250	7,454,436
Contracted Services	160,781,520	167,726,906	170,618,329	29%	171,627,199	176,359,390	2,891,423
Other Material	6,897,036	6,893,032	7,032,600	1%	6.897.000	7,069,425	139,568
Other Expenditure	80,057,640	79,566,644	78,784,388	13%	82,635,326	84,851,219	-782,256
Total Expenditure	584,466,312	585,266,698	594,623,644	100%	619,414,388	635,558,328	9,356,946

- The annual operating expenditure is anticipated to be R 594,623,644 in the 2025/26 financial year. The adjusted budget for 2024/25 was R 585,266,698. This is an increase of R 9,356,946 from the current adjustment budget. For the two outer years 2026/27 and 2027/28 the operating expenditure budget is anticipated to be R 619,414,388 and R 635,558,328 respectively.
- An increase of 4.3% has been affected on employee related costs.
- Included in the budget for employee related costs is an allocation of R 8,980,000 for the Expanded Public Works Programme, R 1,583,400 for the wattle clearing programme.
- Included on contracted service is electrification of Motsekuoa B at an allocation of R 20,549,000 to be funded from the integrated electrification grant.
- Repairs and maintenance have been allocated R 28,620,000 as follows;

Maintenance Municipal Fleet & Plant
 R 4,500,000.

Maintenance of ICT Infrastructure - R 3,400,000.

o Maintenance of Machinery and Equipment -R1 830,000.

Maintenance of Building and Facilities

Maintenance of road sidewalks
 -R 3,000,000.

o Electrical Maintenance -R 10,200,000.

• Communications, marketing and special programmes have been allocated budget of R 7,286,436

-R 5,690,000.

Local Economic Development has been allocated budget as follows;

o Cropping and Household food security -R 4,000,000.

o Livestock Improvement -R 1,500,000.

o Tourism -R 5,070,000

o SMME Support Programmes -R 4,900,000

• Indigent support budget of R 5,400,000 million has been provided for gas and solar maintenance, electricity and refuse.

2025/2026 CAPITAL EXPENDITURE PER VOTE AND FUNDING SOURCES

DEPARMENT/MUNICIPAL VOTE	APPROVED BUDGET 2024/25		BUDGET 2025/2026	BUDGET YEAR +2026/2027	BUDGET YEAR 2027/2028	Increase/ (Decrease)
Executive and Council	50,000	50,000		-		-50,000
Municipal Manager's Office	705,000	705,000	627,000			-78,000
Budget & Treasury	2,560,000	2,560,000				1,210,000
Corporate Services	3,920,000	3,920,000	3,240,000			-680,000
Community Services	16,360,000	16,360,000	8,000,000	8,000,000	8,000,000	-8,360,000
Economic Development Planning	8,705,000	8,705,000	18,855,000	21,584,800	23,686,280	10,150,000
Infrastucture	150,682,979	152,231,342	128,872,950	62,539,450	65,377,100	-23,358,392
TOTAL CAPITAL PER MUNICIPAL VOTE	182,982,979	184,531,342	163,364,950	92,124,250	97,063,380	-21,166,392
Funding Sources		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		32,124,230	37,003,380	-21,100,592
Capital Replacement reserves	86,235,799	86,235,799	80,875,000	29,584,800	31,686,280	F 200 700
Municipal Disaster Grant	41,092,380	42,640,743	24,543,000	23,364,600	31,000,280	-5,360,799
Municipal Infrastructure Grant	54,704,800	54,704,800	57,646,950	62,539,450	CE 277 100	-18,097,743
Library Support Grant	950,000	950,000		02,559,450	65,377,100	2,942,150
TOTAL CAPITAL FUNDING	182,982,979	184,531,342	163,364,950	92,124,250	97,063,380	-650,000 -21,166,392

Remarks;

- Capital expenditure is the expenditure appropriated for items to be utilised over a period longer than 12 months to generate future income and derive economic benefit for the municipality.
- The capital expenditure is anticipated to be R 163,364, 950 in the 2025/26 financial year. The adjusted budget for 2025/26 was R 184, 531, 342. This is a decrease of R 21,166,392 from the adjustment budget. For the two outer years 2026/27 and 2027/28 capital expenditure is anticipated to be R 92,124,250 and R 97,063,380 respectively.
 - The capital allocation from the Municipal Infrastructure has increased slightly by R 2,942,150 to a budget of R 57,646,950
 - Municipal reserves funding has been decreased by R 5,360,799 to an allocation of R 80,785,000.
 - Municipal disaster recovery grant has been decreased by R 18,097,743 to a budget of R 24,543,000.
 - Library Support grant funding capital expenditure has been decreased by R 650,000 to an allocation of R 300,000 for this budget.

The capital budget per municipal departments is tabulated as below,

BUDGET AND TREASURY

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
Budget Planning & Investments			80,000	80,000			
Laptop		Admin	80,000	80,000	12	74	72
Revenue & Expenditure Management			1,000,000	1,000,000			
Indigent system	New	Admin	1,000,000	1,000,000	-		
Supply Chain Management			2,660,000	2,660,000		(4)	
Municipal Fleet (Double Cabs x 4)	New	Admin	2,000,000	2,000,000		78	
Rails and Canopies for Electricity Vehicles	New	Admin	300,000	300,000			
La pto ps x2	New	Admin	60,000	60,000			
Tender Documents Shelves	New	Admin	300,000	300,000			
Financial Reporting & Assets Management			30,000	30,000			
Laptop	New	Admin	30,000	30,000		-	
TOTAL BUDGET & TREASURY			3,770,000	3,770,000			

Remarks;

• The total budget for budget and treasury is R 3,7 million to be funded from the capital replacement reserves.

MUNICIPAL MANAGER'S OFFICE

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
SPU & Communications			627,000	627,000	_		
Sound System	New	Admin	50,000	50.000	_		
Desktops x 2	New	Admin	40,000	40,000			
Tripod	New	Admin	30,000	30,000			
Camera, Camera stabilizer and flashlight	New	Admin	50,000	50,000	_		
Video Camera and its stabilizer	New	Admin	110,000	110,000			
Drone	New	Admin	32,000	32,000			
Podium	New	Admin	50,000	50,000			
Banner stands	New	Admin	20,000	20,000			
Folding table	New	Admin	5,000	5,000			
Multi-media box for streaming and podcast	New	Admin	150,000	150,000			
Camera LED video light kit	New	Admin	60,000	60,000	- 2		
Wireless microphone, covers and stands	New	Admin	15,000	15,000			
Internal Flag Stand	New	Admin	15,000	15,000			
Total Municipal Manager's Office			627,000	627,000			

Remarks;

 The total budget for the office of the Municipal manager amounts to R 627,000 to be funded from capital replacement reserves.

CORPORATE SERVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY	MDRG
			490 000	490 000			
Human Resources							
Laptop	New	Admin	150 000	150 000	-		
			150 000	150 000			
ICT SERVICES							
SURVEILLANCE CAMERAS	Upgrade	Ward 19	600 000	600 000			
PUBLIC WI FI	Upgrade	Ward 27	300 000	300 000			
UNINTERIPTED POWER SUPPLY (ups)	Upgrade	Admin	150 000	150 000			
SERVER UPGRADE	Upgrade	Admin	900 000	900 000			
IT EQUIPMENT	Upgrade	Admin	100 000	100 000			
Furniture & Equipment	Upgrade	Admin	100 000	100 000			
NETWORK Rewiring	Upgrade	Admin	450 000	450 000			
			2 600 000	2 600 000		-	
FOTAL CORPORATE SERVICES			3 240 000	3 240 000	-		

Remarks;

• The total budget for corporate services is R 3,2 million to be funded from the municipal reserves.

ECONOMIC DEVELOPMENT AND PLANNING

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
Planning							
5 x Laptops	New	Admin	160,000	160,000	-	-	
Urban Renewal	New	Admin	3,500,000	3,500,000			
survey equipment	New	Admin	580,000	580,000		-	
			4,240,000	4,240,000			
Local Economic Development							
laptops	New	Admin	60,000	60,000		-	
Completion of Silo facilities	New	19	3,000,000	3,000,000	_1		
Furniture & Equipment	New	Admin	50,000	50,000		-	
			3,110,000	3,110,000	-		
Human Settlements			11,505,000	11,505,000			
Furniture		Admin	120,000	120,000	. 1		
Tools & Equipment		Admin	375,000	375,000			
Laptop		Admin	90,000	90,000			
Town hall		19	6,000,000	6,000,000			
Upgrade Water Supply at Maggie Resha Tsiu		Admin	920,000	920,000			
Main office		Admin	4,000,000	4,000,000			
ECONOMIC DEVELOPMENT AND PLANNING			18,855,000	18,855,000			

Remarks.

 The budget for economic development and planning is R 18,5 million to be funded from the municipal reserves.

COMMUNITY SERVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY	MDRG
Public Amenities			2,200,000	1,900,000		300,000	
3 X LAPTOPS	New	Admin	100.000	100,000		300,000	
Cedarville and Harry Gwala Fencing	Upgrade	20,26	500.000	500,000			
Furniture	New	Admin	50,000	50,000	-		
Furniture (Library)	New	Admin	300,000	50,000		300,000	
Stadiums borehole	New and upgrade	19	150,000	150,000	_	200,000	
Fencing of Coffee Pot Rank	Upgrade	19	800,000	800,000	-	-	
Community halls heavy duty plastic chairs	NEW	All Wards	300,000	300,000			
						-	
Public Safety			2,800,000	2,800,000			
Construction of Licensing Offices	Upgrade	Admin	2,800,000	2,800,000	-		
Solid Waste & Enviroment					-	-	
			2,850,000	2,850,000			
Cemetery Establishment Waste Receptical	New	1,19,26	800,000	800,000			
Vaste Receptical Vature reserve fence	New	1,19,20,26	500,000	500,000			
Grass cutting Machines	New	20	500,000	500,000			
a pto ps	New	1,19,20,26	800,000	800,000			
iurniture	New	Admin	200,000	200,000		-	
urnitare	New	Admin	50,000	50,000			
Community Governace			150,000	150,000	-	-	
aptops x 1	New	Admin	50,000	50,000			
Office Furniture	New	Admin	50,000	50,000	-		
Printer	New	Admin	50,000	50,000		-	
TOTAL COMMUNITY SERVICES							
OTHE COMMONITY SERVICES			8,000,000	7,700,000	> • :	300,000	

Remarks;

• The total budget for community services is R 8 million, R7,7 million to be funded from the capital replacement reserves and R 300,000 to be funded from the Library Support grant.

INFRASTRUCTURE

PROJECT OPERATIONS AND MAINTENANCE

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
			38,521,000	13,978,000		-	24,543,000
Rhashule Bridge	New	9	2,000,000	2,000,000			
Lunda Access Road	New	10	1,400,000	1,400,000			
Nkululekweni Access Road	New	3	3,500,000	3,500,000			
Maloto Access Road	New	11	3,798,000	3,798,000			
Baxton Park Bridge	New	19	1,800,000	1,800,000			
Lugada Mahlabathini AR	New	17	10,308,000	550,000			9,758,000
Mdeni Bridge	New	3	550,000	550,000			3,738,000
Mvenyane Access Road and Bridge	New	21	14,785,000	050,000			14,785,000
Tar spray, Concrete Mixer and Tar cutter	New	01,19,26	300.000	300,000			14,783,000
Laptops	New	Admin	80,000	80,000			
				-	-		9
			38,521,000	13,978,000			24,543,000

Remarks;

• The total capital budget for the operations and maintenance unit is R 38,5 million, the Municipal disaster relief grant will fund R 24,5 million of the budget and R 13, 9 million will be funded from the capital reserves.

PROJECT MANAGEMET

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
Cedarville Internal Streets Phase 4	New	26	20,000,000		20 000 000		
Maluti iterani streets phase 5	New	1	20,000,000		20,000,000		
Mahasheng Access Road & Bridge	New	14	3,547,736		20,000,000 3,547,736		
Lekhalong Via Marema to outspan Access road	New	27	2,116,564				
Mafube to Nkosana Access Road &Bridge	New	8	3,982,650		2,116,564 3,982,650	-	
Harry Gwala Internal Streets	New	20	6,000,000		6,000,000		
Harry Gwala Internal Streets (CRR)	New	20	6,000,000	6,000,000	8,000,000		
Procurement of Specialised Vehicles	New	Whole Of Municipality	2,000,000	0,000,000	2,000,000		
Phalane to Mbizweni AR	New	22	3,725,000	3,725,000	2,000,000		
Motsekua Access Road	New	27	2,880,000	2,880,000			
Mapateng Access Road	New	2	3,590,000	3,590,000			
Upgrading of Stormwater	Upgrade	19	2,000,000	2,000,000			
Laptops x2	New	Admin	90,000	90,000			
			75,931,950	18,285,000	57,646,950		

Remarks;

• The capital budget for project management unit is R 75,9 million, a portion of R 57,6 million will be funded from the Municipal infrastructure grant and R 18,32 million will be funded from the capital.

ELECTRICITY

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
4 Transfomers , 1 RMU	New/Upgrade	19&20	7,319,410	7,319,410	7.47		32
Procurement of 1 Cherry Picker Truck	New	19&20	3,000,000	3,000,000			
FM Towerline	Upgrade	19	2,600,590	2,600,590			
Landfill site Electrification	Upgrade	19	1,500,000	1,500,000		-	
			14,420,000	14,420,000		-	

• The capital budget for electricity unit is R 14,4 million, to be funded from the capital reserves.

TOTAL BUDGET 2025/26-2027/28

	Curren	t Budget	2025/26 Medium Term Revenue & Expenditure Framework					
Description	APPROVED BUDGET 2024/2025	ADJUSTMENTS BUDGET 2024/2025	BUDGET 2025/2026	BUDGET +2026/2027	BUDGET +2027/2028			
Operating Budget	584,466,312	585,266,698	594,623,647	619,414,388	635,558,328			
Capital Budget	182,982,979	184,531,342	163,364,950	92,124,250	97,063,380			
Total Budget	767,449,291	769,798,040	757,988,597	711,538,638	732,621,708			

Remarks;

• The total annual budget is R 757,988,597; it should be noted that this is a decrease of R 11,809,443 from the current adjustments budget. The decrease is mainly as a result of decreased allocation in capital grants.

PROPOSED TARIFF INCREASES AND BUDGET ASSUMPTIONS

Property Rates

Property rates tariff is proposed to increase by 0% for the 2025/26 financial year as follows;

Categories	Rate Randages /Rand Value –	Ratio in relation to
	c/R	residential property
Residential property	0.010878	1:1
Farm property as defined in Section 8(2) (d)(i) and 8 (2) (f) (i) of the Act (being Farm property used for agricultural purposes and smallholdings used for agricultural purposes)	0.0027195	1: 0.25
Agricultural property used predominantly for commercial and / or industrial purposes	0.0027195	1:0.25
Smallholdings used predominantly for commercial and / or industrial purposes	0.0027195	1: 0.25

Commercial / Business properties	0.013054	1: 1.2
Industrial properties	0.013054	1:1.2
Public Service Infrastructure properties	0.0027195	1:0.25
Municipal properties	0.013054	1:1.2

Residential	0.010878	0
First R190 000 exempt		
40% Rebate		
Vacant Land	0.02176	0%
Commercial	0.013054	0%
15% exempt		0%
Government	0.02176	0%
Farms	0.0027195	0%
70% rebate excluding State Owned farms (Government)	6	
Industrial	0.013054	0%
15% rebate		
Municipal	0.013054	0%
100% rebate		

New Tariffs 2025/26

The following are new tariffs for outdoor advertising;

DESCRIPTION	New Tariff VAT Excluded 2025/2026
Outdoor advertising	
Monthly rental for ground and streetpoles advertising on Municipal land/property	347.83
 Monthly rental for billbards advertising (on Municipal land/property)	2608.7
Payable annually for ground, wall, roof advertising on privately owned land/property	434.79
Payable annually for billboard advertising on privately owned land/property	869.57

Service Charges

- The electricity tariff is proposed to increase by 11-16% subject to approval from NERSA.
- No increase is proposed for the Refuse tariffs and all other tariffs

Remuneration of Councillors and Employee related costs

 The municipality has provided for a 4.3% increase on both remunerations of councillors and Employee related costs as per the SALGBC salary and wage increase agreement.

Budget Related Policies

The following budget related policies have been reviewed for the 2025/26 budget,

- 1. Budget policy,
- 2. Cash management policy,
- 3. Cash shortage policy,
- 4. Credit control and debt collection policy,
- 5. Cost containment policy,
- 6. Customer care policy,
- 7. Customer incentive scheme policy,
- 8. Data backup policy,
- 9. Debt capacity policy,
- 10. Donor finance policy,
- 11. Electricity token policy,
- 12. Entertainment & refreshments policy,

- 13. Fleet Management Policy,
- 14. Unclaimed deposits policy,
- 15. Fraud prevention plan,
- 16. Gifts policy for officials,
- 17. Grants & donation policy,
- 18. GRAP framework policy,
- 19. Impairment and write off policy,
- 20. Cash-up Policy,
- 21. Fixed Assets Policy,
- 22. Payment Policy,
- 23. Petty Cash Policy,
- 24. Rates Policy,
- 25. Special Services Policy,
- 26. Strategy to improve Debtor policy,
- 27. Supply Chain Management Policy,
- 28. Tariff Policy,
- 29. Use of Credit Card Policy and
- 30. Virement Policy.
- 31. Infrastructure procurement and delivery management policy.
- 32. Indigent Policy
- 33. Banking and Investments Policy
- 34. Use of Consultants Policy

1.2 Council Resolutions

Council approves the following,

- 1. That, the annual budget of the municipality for the year 2025/26; and its indicative for the two projected outer years 2026/2027 and 2027/2028 as outlined on the report as set out in the following:
- 2. The revenue is anticipated to be R 677,099, 736 in the 2025/26 financial year. The adjusted budget for 2024/25 was R 683,564, 424. This is a decrease of R 6,464,687 from the current adjustment budget mainly due to decrease grants allocations. Revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be R 661,984,312 and R 690,696,725 respectively.
- 3. The municipality will receive both conditional and unconditional grants of R 432,7 million, a decrease of R 39,8 million from R 472,6 million on the 2025/26 from the allocations as gazetted on Division of Revenue Act (DoRA) inclusive of provincial allocations.
- 4. The annual operating expenditure is anticipated to be R 594,623,644 in the 2025/26 financial year. The adjusted budget for 2024/25 was R 585,266,698. This is an increase of R 9,356,946 from the current adjustment budget. For the two outer years 2026/27 and 2027/28 the operating expenditure budget is anticipated to be R 619,414,388 and R 635,558,328 respectively.
- 5. The capital expenditure is anticipated to be R 163,364, 950 in the 2025/26 financial year. The adjusted budget for 2025/26 was R 184, 531, 342. This is a decrease of R 21,166,392 from the adjustment budget. For the two outer years 2026/27 and 2027/28 capital expenditure is anticipated to be R 92,124,250 and R 97,063,380 respectively.
- The capital allocation from the Municipal Infrastructure has increased slightly by R 2,942,150 to a budget of R 57,646,950
- Municipal reserves funding has been decreased by R 5,360,799 to an allocation of R 80,785,000.
- Municipal disaster recovery grant has been decreased by R18,097,743 to a budget of R 24,543,000.
- Library Support grant funding capital expenditure has been decrease by R650,000 to an allocation of R 300,000 for this budget.
- 6. The council approves the employee costs of R 186,700,550 and remuneration of Councillors of R 24,665,902 with salary increase of 4.3% for both Councillors and Employees for the 2025/2026 budget.

- 7. The council approves the following tariff increases for the 2025/26 financial year;
 - Property rates tariff increase of 0% and first R 190 000 property values as exemption, 40% rebates on all residential properties, 15% rebates on all commercial and government properties, 70% on farm properties, 15% rebates on industrial properties and 100% rebates to all municipal properties.
- 8. No increase of Refuse tariffs has been affected.
- 9. Electricity tariff increase with 11 16% subject to approval by NERSA.
- 10. That all other municipal tariffs will not be increased.
- 11. That Council approved the following new tariffs;
 - 12. That Council approved the following new tariffs;

DESCRIPTION	New Tariff VAT Excluded 2025/2026
Outdoor advertising	.
Monthly rental for ground and streetpoles advertising on Municipal land/property	347.83
Monthly rental for billbards advertising (on Municipal land/property)	2608.7
Payable annually for ground, wall, roof advertising on privately owned land/property	434.79
Payable annually for billboard advertising on privately owned land/property	869.57

- 13. That, council tables the reviewed policies as listed below,
 - 13.1. Budget policy,
 - 13.2. Cash management policy,
 - 13.3. Cash shortage policy,
 - 13.4. Credit control and debt collection policy,
 - 13.5. Cost containment policy,
 - 13.6. Customer care policy,
 - 13.7. Customer incentive scheme policy,
 - 13.8. Data backup policy,
 - 13.9. Debt capacity policy,
 - 13.10. Donor finance policy,
 - 13.11. Electricity token policy,
 - 13.12. Entertainment & refreshments policy,

- 13.13. Fleet Management Policy,
- 13.14. Unclaimed deposits policy,
- 13.15. Fraud prevention plan,
- 13.16. Gifts policy for officials,
- 13.17. Grants & donation policy,
- 13.18. GRAP framework policy,
- 13.19. Impairment and write off policy,
- 13.20. Cash-up Policy,
- 13.21. Fixed Assets Policy,
- 13.22. Payment Policy,
- 13.23. Petty Cash Policy,
- 13.24. Rates Policy,
- 13.25. Special Services Policy,
- 13.26. Strategy to improve Debtor policy,
- 13.27. Supply Chain Management Policy,
- 13.28. Tariff Policy,
- 13.29. Use of Credit Card Policy and
- 13.30. Virement Policy.
- 13.31. Infrastructure procurement and delivery management policy.
- 13.32. Indigent Policy
- 13.33. Banking and Investments Policy
- 13.34. Use of Consultants Policy

Operating Revenue Framework

For Matatiele Local Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure 85 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2025/26 MTREF (classified by main revenue source):

Table 1 -Summary of revenue classified by main revenue source

Description	225	2021/22	2022/23	2023/24		Correct Ve	:# 2024US		2025/25 Medium	Framework	Expenditure
R thousand	1	Assistant Outcome	Andred Owncome	Audited Outcome	Original Budget	Adjacted Surger	Full Year Forecose	Pre-sudit outcome	Budget Year 2023(36	Budget Year *1 2026/27	Budget Year +2 2827/26
Revenue											
Exchange Revenue	П						1 11				
Service charges - Brachicity	2	56,530	59,114	67,647	76,445	75,446	76,446	65,165	91,308	94,980	98,739
Service charges - Isider	2	- E		-	-	-		-	-		-
Service charges - Waste Water Management	2	-		-	_			- 1			
Service charges - Waste Management	2	11,615	11,713	11,499	18,525	15,326	15,526	9.794	15.526	16,147	16,793
Sale of Goods and Rendering of Services		923	41,120	37,443	5,946	32,564	22,964	1,854	26,678	26,184	27,336
Agency services	ш				20	3.005	3,000	1000	1,800	1,872	3,967
Merent	ı	a a		-		dos	200		2000	5,000	alear.
Interest comed from Recoveries	1	2,166	1,313	1,667	2,200	2,230	2,200	1,616	2,239	7.258	2,380
Interest comed from Current and Non Current Assets	ш	9,509	15,166	24,961	20,813	20,815	20,813	19,278	28,813	29,966	31,164
Ovelonds			*	10	60			40	aryan r		th of soles
Rent on Lend	ı	146	206	327		-	_		100		4
Rental from Fased Assets		1,200	1,237	1,294	2,626	2,028	2,028	1,607	2,220	2,309	2,401
Licence and permits	ΙI	3,503	3,396	3,909	4,522	1,522	1,522	3.511	4,436	4,611	4,796
Special Rating Cavies	П	40	-	ev .	-		-			10-	GA.
Operational Revenue	П	263	264	635	892	992	862	354	905	915	962
Non-Exchange Revenue	Ш										
Property relies	2	48,726	48,716	90,549	61,937	61,937	61,937	57,364	61,937	67,997	70,308
Surcharges and Taxes	ш		a	-	w	6		-	_		*
Fines, penalties and forfeits	ш	2,058	2,764	2,298	25,890	1,829	1,620	3.894	3,048	3,170	3,297
boences or pennits		(96)	64	28	25	25	25	36	25	26	27
Transfer and subsidies - Operational		267,351	293,763	316,425	300,244	334,047	334,647	367,436	331/656	324,160	338,919
Interest		14,020	14.956	16,571		24,270	34,270	13,733	24,270	25,241	
Peet Levre		14,000	40	rayer c		anyote	20,210	12/123	(All the state of	20,001	26,250
Operational Revenue			-				2				
Gens on sharous of Assets			104				= =			-	- 3
Other Gains		(15)	591			-	-	-	-	-	-
Distortinued Operations		1120		-	-		-	1	-	-	7
Total Revenue jescholing capital transfers and contrib		415,570	490,664	\$35,492	584,409	548,200	305,260	\$12,633	294,610		625,330

1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No.51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio to residential properties to be 1:025. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

These are statutory levies that are levied on the properties within the jurisdiction of Matatiele Local Municipality. The rates that are applicable to a particular property are determined using the valuation roll by multiplying property market value with the Council approved tariff per category. Residential property rates are levied on a valued that is in excess of R 190 000.

Rates are determined in accordance with the Municipal Property Rates Act No. 6 of 2004 as amended in 2014.

The municipality is currently making use of the 2023 General valuation roll to levy rates from 01 July 2024 to 30 June 2029.

- 100 per cent rebate will be granted to registered indigents in terms of the Indigent Policy;
- For pensioners, physically and mentally disabled persons, a minimum total rebate of 40 per cent will be granted to owners of rateable property if the total gross income of the applicant and/or his/her spouse, if any, is the following:
- Income not exceeding R 10,000.00

In this regard the following stipulations are relevant:

- The rate-able property concerned must be occupied only by the applicant and his/her spouse.
- The applicant must submit proof of his/her age, identity and also proof of the annual income from a social pension;
- The applicant's account must be paid in full, or if not, an arrangement to the debt should be in place; and
- The property must be categorized as residential.

Additional:

- -Residential properties a 40% rebate
- -Properties categorized commercial 15% rebate on rates.
- -Farms/ Smallholdings used for agricultural purposes 70% rebates.
- The municipality may award a 100 per cent grant in aid on the assessment rates of rate-able properties of certain classes such as churches, registered welfare organizations, institutions or organizations performing charitable work, Sports grounds used for purposes of amateur sport.

In considering changes in property rates, cognizance was taken of the local economic conditions such as the gradual recovery in the property market, trends in household incomes and unemployment. Excessive increases in property rates and other tariffs are likely to be counterproductive, resulting in higher levels of non-payment and increased bad debts.

Table 2- Transfers and Grant Receipts

Description	283	2021/22	2022/23	2023/24	Cui	rent Year 2626/2	5	2025/26 Modium Yorm Revenue & Expenditure Pramework			
R thousand		Assibed Outpose	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Sudget Year 2025/26	Budget Year +1 2026/27	Budget Year + 2027/28	
RECEIPTS:	1,2										
Operating Transfers and Grants.											
National Government:		342,334	345.491	405,737	355,426	326.780	365,489	327,138	322,910	337,613	
Expanded Public Works Programma Magraton Gran	16	4,667	4,510	3,974	3,600	3.550	3.660	2 950	322,910	331,613	
Integrated National Cocardousion Programme Grant		-	-	41,000	29,546	1000	-				
Local Government Financial Management Grant		1,840	1,600	1,706	1,708	1,706	1,783	1,000	2,000	2.200	
Municipal Infratoructions Grane		79,971	62,729	54,593	2.979	2,679	27,564	3,034	3,292	3.441	
Equitable Share		268,826	296,505	303,976	320,329	320,221	320,321	319,328	317,518	231,972	
Provincial Government:		449	-	3,981	4,816	5,116	4,21%	4,516	1,259	1.304	
Library Grane		650	100	650	1,750	2,050	1,250	2,850	1,280	1,366	
Dedeat Grant		10		5,331	3,056	3,066	3,066	1.656	7,500	Patron	
District Municipality:			-	100		150	-		-	-	
Specify (Ads grant description)	L	ve .	-	100	-	150	-		-	7	
Other grant providers:		10	-	70	_	- 77	49	201	-	~	
Total Operating Transfers and Grants	6	342,994	345,491	409,318	360,244	334,647	367,861	331,654	324,160	338,919	
Capital Transfers and Grants											
Rational Government:		97,778	48,539	32,706	95,797	97.345	48,659	82 190	62.534	65.377	
Numicipal Disaster Rullet Clounc		-	2,281	33,706	41,092	42,841	80			40,017	
Municipal Infragrycome Crant		- 44	-	-	\$4,795	54,70%		57 657	62,536	65.277	
Integrated National Bactrification Programme Grant	1	97,770	46,300		-	-	26,127	_	-		
Municipal Disaster Recovery Grant				-	-		24,542	24.543	-	2	
Provincial Government:		- 27		wi	960	950	-	300		_	
Library Grant		-	-	-	990	950	20	350	-		
District Hunicipality:		~	*1	-		-	w .	-	2		
Other grant providers:	_	-	-					_	-		
Total Capital Transfers and Grants	5	97,778	48,539	32,706	26.747	98,296	45,669	162,690	62,539	65,377	
YOTAL RECEIPTS OF TRANSFERS & GRANTS	5	440.762	394 030	442.024	456.991	430 343	456.470	414.144	588 699	404.294	

The municipality operational grants budget amounts to R 331,7 million for 2025/26 year, the operational grants budget equates to 49% of the total revenue budget.

Table 3 Comparison of rated levies for the 2025/26 financial year

CATEGORY	CURRENT TARIFF	TARIFF (EFFECTIVE FROM 1ST JULY 2025)		
Residential				
Residential	0.010878	0.010878		
First R190 000 Exempted				
40% Rebate				
Vacant Land	0.02176	0.02176		
Commercial	0.013054	0.013054		
15% Rebate				
Government	0.02176	0.02176		
0 Rebates				
Farms	0.0027195	0.0027195		
70% Rebate		33321.00		
Excluding State owned Farms (Government)				
Industrial	0.013054	0.013054		
15% Rebate				
Municipal	0.013054	0.013054		
100% discount				

Table 4 Comparison between current electricity charges and increases

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	In	ew Tariff cluding VAT 24/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/2026
1	REFUSE REMOVAL CHARGES					
1.1	Domestic Removals					
(a)	Every owner or occupier of premises from which refuse is removed twice weekly shall pay the Council a fee of per bag per month.	139.19	R	160.07	0.00%	139.19
1.2	Commercial Removals					
	Each individual/separate business shall be charged a basic service charge per month.	208.77	R	240.09	0.00%	208.7
	In addition to 1.2 every owner or occupier of business premises from which refuse is removed, shall pay the Council a fee of per bag per month, removal twice weekly.	208.77	R	240.09	0.00%	208.7
	Provided that Council may at any time conclude separate agreements with commercial users who require that refuse be removed more than twice a week. The above tariff shall be the applicable tariff.					
	Removal from Separate Consumers on same Premises					
	Where refuse is removed from shops and dwellings or flats situated on the same premises such shops and dwellings or flats shall be regarded as separately occupied buildings, and the charges for the removal of refuse shall be as prescribed in applicable scales.					
	Availability Charge					
	A availability fee, is charged to any vacant commercial erven located in the town areas of Cedarville, Matatiele and Maluti.	235.94	R	271.33	0.00%	235.94
	A availability fee , is charged to any vacant domestic erven located in the town areas of Cedarville, Matatiele and Maluti.	117.97	R	135.66	0.00%	117.97

Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as fuel and oil and the employee related cost. No increase on the waste tariff is proposed from for the 2025/26 budget year.

1.2.1 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

Table 6 EC441 MATATIELE LOCAL MUNICIPALITY Table SA14 – Household bills

Description		2021/22	2022/33	2823/34	Cu	reed Year 20240	ès	2825/26 Med	śwa Term Plever:	ue & Expensitur	Framework
	SHE	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Pull Year Forecast	Sudget Year 2020/26	Budget Year 2025/26	Sudget Year +1 2026/27	Budget Year + 2827736
Fandfort	\perp							% inor.			
Monthly Account for Housened - Widdle Income	3										
Range	1 1		- 1			- 1					
Rains and services charges:	1 1					- 1					
Property rates	1 1	323,00	566.00	356,00	412.00	412,00	412.00	3,20%	425.00	425,00	425.0
Electricity: Sasic levy	ш	219.00	245,00	248,00	-	254,00	287,00	0.00%	322,00	322.00	322.0
Secricity: Consumption	1 1	960,00	745,00	745.00	-	765,60	865.00	0.00%	968.00	968.00	968.0
Worth Basic say	1. 1	-	-	-	-	-	-	0.00%	_		
Water: Consumption	1 1	-			-	41	-	0.00%	-	21	
Santation	1 1	- 1		- 1		- 2	44	0.00%	-		1.0
Refise removali	1 1	51,00	116.00	132.00	135.00	139.00	139.00	3,60%	144.00	144.00	\$44.00
Other	ΙL	~	*			-	-	0.00%	-		,
sub-total	l l	1,253.00	1,467,86	1,491,00	951.00	1,579,00	1,713,80	237,4%	1,059.00	1,000,00	1,859,84
VAT on Services	l L	-	rija.	- ~	-	-	-	0.00%	1,0000000	Character	4,000,000
Fatal Green Novembers with:	ΙF	1,263.06	1,467,66	3,495,06	361.00	1,579,00	1,793,68	207,4%	1,055,00	1,009.00	LIMSON
% increased-decreases	ш	-	17.1%	1.0%	862.8%	304.9%	8.9%	(99,8%)	9.2%	.,	Central
	2		_	1.000	40000		01010	(arrange)	240		
Marchhir Account for Household - "Affordable Range" Rules and services charges: Properly rates Brichioly: Basic levy Brichioly: Basic levy Brichioly: Consumption Water Consumption Water Consumption Sanitation Relice remotals Other		323,00 219,00 650,00 	386.50 246.50 745.00 116.00	395,00 246,00 745,00 	412.00 288.00 775.00 139.00	412.60 291.90 876.00	412.00 291.00 076.00	3,20% 26,40% 26,50% 6,00% 0,00% 3,60% 0,00%	425.00 326.00 981.00	425.00 326.00 981.00	425.00 336.00 983.00
VAT on Services		1,200,99	1,7007.00	1,691.98	1,504.34	1,718,00	1,718.30	18.4%	1,876,00	1,876.00	1,076.00
otal small repusched bilt:	h	4 000 00	2 407 44			-	-	0.00%	-	34.3	-
		1,263.06	1,467.90	1,487.86	1,564,00	1,718.00	1,716.60	19.4%	1,876.00	1,876.00	1,876.00
% incressed decrease			17.1%	1,0%	7.0%	4.9%	-	(100.0%)	9.2%	-	76
	_			-0.94	6.29	0.22	-1,00				
Monthly Account for Household - "Indigent" Household acetying free basic services tales and services charges:	3										
Property rates Decirioty: Stasic levy		39,000.00	50,000.00	65,000.00	66,500.60	66,000.00	66,000.00	192.30%	190,000.00	190,090.00	190,000.00
Begroty: Consumption		F		- 40	*		29	0.00%			
Violer: Basic fevy		50.00	80.00	50.00	99,00	59.90	50,00	0.00%	50,00	50.00	50,00
Water: Consumption		~]	~	**	~	-	>	0.00%			
Sanitation		-	10	20	-	-	77	0.00%	-	(2)	
Plakse removal					-	-		0.00%	2		2
Cities		72,814.00	76,454,00	132.00	198.00	139.00	139,00	3.60%	144,00	144,00	144,00
sub-total	-	***			-	, al	. Asr	0.00%			
VAT on Services		102,864.00	104,504,00	55,162.40	65,109.00	65,199.00	65,199.00	191.0%	190,194,00	196,194,06	190,194,00
cital small household bit:	-		No.	-		-	**	0.00%	-		
% increased deceases		102,864.00	106,504,00	55,182.00	85,180.00	65,189,40	65,199.86	191,9%	196,194.00	190,194.00	128,194,00
75 OF THE PERSON NAMED OF	- 1		3.6%	246,293	98.1%		1.20	(100.0%)	191.8%	039	

Operating Expenditure Framework

The Municipality's expenditure framework for the 2025/26 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Strict adherences to the principle of no project plan no budget.
- Cost containment regulations.

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

Table 7 Summary of operating expenditure by standard classification item

EC441 Matatiele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	101	2021/22	2022/23	2023/24		Current Ye	at 2024/25		2825/26 Medium	Term Revenue & Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2029/27	Budget Year +2 2827/28
Expenditure	+										
Employee related costs	2	128,507	146,840	198,279	176,999	174,999	174,999	137,960	186,701	194,013	198,931
Removeration of pouncillars		25,444	20,872	22,360	25,401	25,401	25,401	20,254	24,686	23,113	25,741
Sulc purchases - electricity	2	58,161	58,345	74,157	76,245	90,546	90,544	66,924	95,000	102,410	104,970
Prientlary compumed	8	6,075	5,748	5,531	6,897	6,893	6,693	4,602	7.033	6,097	7,099
Dett imprement	1	-	-	-	-	-	-	(-)	-	-	- 1400
Degreculian and amortisation		55,094	65,413	89,273	52,790	32,840	32,840	31,765	22,322	29,926	30,674
Friencyt		35	534	1,529	-	-	-	-	-		-
Contracted services		180,450	134,293	139,811	160,782	167,727	167,727	116,808	170,618	171,627	176,359
Transfers and subsidies			-	-	~			-	*		-
Procoverable debts smillers off	1 1	17,651	13,361	24,017	6,2514	6,294	6,294		6,500	6792	6,962
Operational dosts		49,957	99,820	\$7,003	80,056	79,567	79,567	52,716	78,784	52,635	84,851
Losses on disposal of Assets		76,219	2,633	13,499	2		-	-			-
Other Losses		-		254	-	-	-	-	_	-	
Total Expendeure		516,193	516.032	603,793	554,466	505.267	585,267	431,041	934,636	917,414	535,580

The budgeted allocation for employee related costs for the 2025/26 financial year totals

R 186,7 million, which equals 31 per cent of the total operating expenditure. The municipality has affected an increase of 4.3 % for the 2025/2026 budget year.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 85 per cent and the Debt Write-off Policy of the Municipality. For the 2025/26 financial year this amount equates to R 6,5 million and escalates to R 7 million by 2027/28. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R 22,3 million for the 2025/2026 financial and equates to 4 per cent of the total operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other material comprises of amongst others materials for maintenance.

For 2025/26 budget year the appropriation against this group of expenditure is by 1 per cent and is maintained at 1 per cent for the two outer years.

Other expenditure comprises of various line items relating to the daily operations of the municipality. The appropriation for this group of expenditures equates to 13 per cent for 2025/26.

1.2.2 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2025/26 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the Municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value) is 2.6% which is below the norm of 8%, the municipality will strive to allocate more budget to the upgrading and maintenance of infrastructure.

The table below provides a breakdown of the repairs and maintenance in relation expenditure items:

Table 8 Repairs and maintenance by expenditure item

Description	steet	2021/22	2022/23	2023/34	۵	urrent Year 2434:	ls .	20/20/24 Stediu	H Yerst Heroman Framework	3 Esperations
R Shortwand:		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget	Pull Year Forecast	Dedget Year 2025/26	Designt Year +1 202507	Budget Vear
	- 1	*******	4.01416	200,000	WHILE THE	WWW.PRIME.	4.46/400	0.000	No. of Lot Asia	
EXPENDITURE OTHER ITEMS	1.1	74,026	71,225	82,187	81,276	65,739	60,739	\$8,572	58,362	99.77
Desgraphical Control	7	54,936	95,483	88,882	52,790	32,640	32,840	22,322	29,926	30,67
Recoins and Standardson by Asset Chase	3	19,000	14,743	18,305	28,480	27,890	27,350	28,259	29,936	30.09
Ploads infrastricture Storil water infrastricture	- 1 1	4,813	205	3,025	3,500	5,500	3,500	3,100	3,239	3,32
Enchair American	- 1 1	90	-	-	-	-	-		-	
Water Supply Infrastructure	- 1 1	-	8	-	-	-		_	-	
Sanitation introductive	- 1 1	-	~	-	-			-	-	_
Sold What infranceure	- 1 1	~	-	*	-	1.	90	-	-	-
	- 1 1	~	-	-		-			-	
Rani Infraenteitus	- 1 1	-	- 1	-	-	-	-	ja ja	_	
Coaste Infestrictive	- 1 1	~	-	~		-		-	-	-
Information and Continuescation sylvactricisms Informations			_ ^					-	-	106
Community Facilities	- 1 1	4513	305	1,025	3,500	3,369	3,500	2,100	3,250	3,32
Sport and Recrusion Packages		1,491	1,064	800	2,580	2,580	2,580	2,790	3,494	3,55
open and resonance rachines Community Access	1 1	7,821	7,434	7,685	8,500	8,500	8,500	9,700	10,137	10,39
Heritage Apolits	- 1 1	8,014	8,406	8,005	11,650	11,859	15,000	12,466	13,631	13,84
		~	-	-	-	-	9.1	**	-	-
Revenue Generality	- 1 1	-		~		-	2	5	- 1	12
Non-revenue Generating	-					-	re l	, and	-	
Investment properties Operational theirings		~	~		- 24	-	-	-	No.	-
	- 1 1	715	393	1,185	4,750	4,610	4,510	4,080	2,606	2.45
Housing Other Assets	1 -	-					-	-	-	
Biological or Cultivated Assezia	- 1 1	715	383	1,165	4,750	4,016	4,070	4,000	2,494	2,49
Serve clas	- 1 1	**	-	*	-	-	-	-	-	_
Licences and Richts	-1 1	- [-	-	-		~	-		-
Intracible Assels	- I - I-	-		-	-	-		- 1		a de
Computer Equipment	- 1 1		-	*	-	-	~	-		ut.
Purniture and Office Equipment	- 1 1		-	-		~			-	-
Machinery and Equipment	1 1	1277	1,380	-	~			-	-	- 04
Transport Assisia		3,570	4,297	825	3,790	3,330	3,336	4,496	4,254	4,370
Land	1.1	2079	4,01	3,784	5,496	5,450	5,466	4,700	6,399	5,997
Zoo's, Marine and Mon-biological Architate				1	~	*	-	~	-	~
Makes		- [- 1	-	- 1	~ 1	-	-
in the second			-13	1	- 1				19	
Living Mesourons	1 -		- 4	- 3						
	_ - -									
OTAL EXPENDITURE OTHER ITEMS		74.026	71,226	82,187	81,270	69.730	91/30	91,572	59,362	40,772

For the 2025/26 financial year repairs and maintenance is budgeted at R 28,3 million this equates to 5% of the total operating budget.

1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services, the households are required to register in terms of the Municipality's Indigent Policy. The target is to register 12 039 or more indigent households during the 2025/26 financial year, a process reviewed annually.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.3 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 09 2025/26 Medium-term capital budget per vote

Vote Description	252	202472	200200	2023/24		Corrent Vi	car 2004/25		2025/26 Media	in Term Revenue Framework	1 Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 262926	Budget Year +1 2026/27	Budget Year +
Capital expenditure - Viste						100					
Multi-year expenditure, to be appropriated	2				1 1						
Vote 1 - Executive Cource		-	tie .	- 2	-	-	29		~	<u></u>	-
Vote 2 - Finance and Admin.	- 1 - 1			12	-	54	- 4	-	_	-	-
Vote 3 - Corporate		-		-		30		-	-	-	-
Vote 4 - Development and Planning	- 1 - 1			-	-		-	-	_	-	_
Vote 5 - Community			10		-	-	~		_	300	
Vote 6 - Infrativative				*							
Vote: 7 - Internal Audit			-	-		-		-			100
Vote & -	- 1 1			· ·		Ass		40			25
Vote 9 -	- 1 1	~	*					~			
Vote 10 -	- 1 1	12	in the	-			a				
Welt-	- 1 1	100	3%	_				_			
Vote 12 -	- 1 - 1						1		_		
Vote 13-		-	-		-				_		
Vote 14 -	- 1 - 1	-	136	*	.				_		1
Vote 15 -	- 1 - 1	-	-	*	-				400		[]
Capital anda-year expenditure oub-social	17	-	*	-	-	-	-	-	-	-	-
Single-year expenditure to be appropristed	2										
Vote 1 - Executive Council	-1-1	74		56	90	90	95	25		_	
Vote 2 - Estance and Admin	- 1 - 1	952	3,867	3,322	3,225	3,225	3.225	1,779	4,397	_	
Vote 3 - Corporate	- 1 1	4,696	1,754	1,983	3,920	3,920	3,920	1014	3,240		
Vote 4 - Development and Planning	- 1 1	163		116	8,705	8,705	8,705	2,085	18,856		
Vote 5 - Community	- 1 - 1	2,484	2.797	5,715	16,360	15,360	16,360	2,937	8,000		
Vote 6 - Infreshucture	- 1 - 1	181.979	91,727	118,710	150,663	152,231	152.231	\$1,538	128,673	92,124	97,063
Voes 7 - Internal Audit	- 1 - 1	-		46					-		7,700
Vote 5 -		-			المال		2		_		
Vote 9 -	- 1 1		*								
Vote 10 -						1				"	
Vote 11 -	1 1][- 1		-		
Vote 12 -			w			1	_ [-		
Vote 13 -			**	_		- [-		-
Vin 14-			_				-	- 1	-	-	102
Vole 15 -				2			*	*	-	-	
apital single-year expenditure pub-torol	1 1	189,960	100,064	129,966	(82,90)	184,531	186336	10.541	463,365	12.124	47.457
ocal Capital Expenditure - Vote	\rightarrow	189,560	100,084	129,956	182.963	184.531	184.531	89,548	163,365	12.124	97,863 97,863

1.4 Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2025/26 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

MBRR Table A1 - Budget Summary

Description	2821/22	2022(2)	2023/24		Current Yo	Nar 2024/25		2025/26 Medica	m Term Revenue Przesework	& Expenditure
R browsands	Audited Oulcome	Audited Outcome	Andited Outcome	Original Budget	Adjusted Budget	Pull Year Forecast	Pyr-audit pulcome	Elvelget Year 2025/26	Dudget Year +1 2626/27	200 201 Year
Financial Performance						1 0100001	Continue	2003-20	11 202021	*4 X84(11.08
Property rates	48,726	48,716	50,549	61,937	61,937	51.937	61937	61.937	67,597	70,500
Senice charges	66,146	70,826	79,146	91,972	91.972	91,972	91,972	106.834	111,107	115,551
TWESTHER INVENUE	9,399	19,146	24,861	28.813	26,613	28.813	28.513	28,813	29.966	31,166
Transfer and subsidies - Operational	267,351	293,763	316,426	360,244	334,047	334.047	534.047	351.654	324,160	338,919
Other countrevenue	24,248	66,296	64,211	41,500	68,501	86,501	66.501	65.372	66,616	69,385
Total Revenue (encluding capital transfers and	418,070	496,558	535,492	584,469	585,269	585,269	585,269	394,610	899.445	625.325
Contributions]										
Employee casis	128,507	145,840	166,279	174,999	174,999	174,909	174.996	186,701	194,813	198,931
Remoneration of councitors	21,446	22.872	22,360	25,401	25,401	25,401	25,601	24,655	25,113	25.741
Depreciation and amortestion	55,594	65,413	89,273	52,790	32,846	32,540	32,540	22,372	29,926	38,674
Priorest	35	134	1,529	1	-		GE (340)	22,002	29,3400	39,974
Neembry consumed and bulk purchases	64,236	64,088	79,686	83,145	97,439	97.439	97.430	105,633	109.307	107.50
Transfers and subsidies	-	94	70,000	-	31,700	31,000	21,740	103,040	(100,00)	112,040
Other expenditure	245.877	217,485	244 574	347,133	253,506	253,566	253.586	255 903	281.055	200 420
Total Expressions	516,193	516,832	903,793	384,456	585,267	585.267	585,257	994,624	519,414	268,173 635,558
\$urples#(Deficit)	(98,134)	(18,174)	(58,210)	2	2	3	2	(14)	(19.970)	(10,299
Transfers and subsidies - capital (monetary allocations)	166,532	62,066	65,464	95,747	98,296	96,296	50.472	62.490	62,539	65,377
Transfers and subsidies - capital (in-land)		-	7,388	and a	200	**			00,040	40,001
	67,408	43,891	7,633	96,749	98,298	96,296	60.474	82.476	42.570	55,136
Surplusi(Deficit) after capital transfers & contributions			,,,,,,			1.2.7		44,414		900,000
Strare of Surplus/Delicit attributable to Associate		-	40	-				-		_
Surplusification the year	67,408	43,891	7,633	96,749	98,296	96,296	60,474	82,476	42,570	55,136
Capital expenditure & funds sources	_									
Capital expenditure s tunds sources										
	189,960	100,084	129,966	182,963	164,531	184,531	59.543	163,366	92,124	97,063
Transfers recognised - capital	141,045	50,798	60,493	96,747	98,296	96,296	51,866	82,490	62,539	65,377
Barrowing		-	79		-	-		-	-	Tip.
Internally generated funds	47,709	45,945	69,463	86,236	86,286	84,236	37,961	80,875	29,545	31,686
Total ecuroes of capital fields	189,354	99,714	129,985	162,963	184,531	184,531	89,648	163,366	92,124	97,963
Financial position										
Total current assets	420,246	387,248	302,990	481,343	461,993	461,393	495 685	430.240	512,356	576,097
Total non current assuts	990,825	985,962	1,050,546	986,611	1.010,110	1,010,116	1,106,528	1.275,562	1.337,760	1.404,150
Total current liabilities	190,317	127,144	164,413	198,395	198,366	195,306	162 025	201.988	218,654	235,967
Total non current liabilities	43,429	44,860	40,326	38,250	38,290	39,280	40,325	22,501	22,501	22,501
Community wealth/Equity	1,207,325	1,201,186	1,238,896	1,232,317	1,233,666	1,233,866	1,400,591	1,481,313	1,608,961	1,721,759
Cash flows								1,001,010	.,,,,,,,,,,	171 m a 74 mm
Net cash from (used) operating	\$40,998	390,640	391,510	177,947	157.245	157,265	400040			
Het Cash from (used) sivesing	(188,241)	(143,199)	(167,906)	(182,963)	(164,551)		157 245	131,601	86,834	102,363
Het cash from (used) Entercing	(100,001)	1140/198)	(101,300)	£ 102,30-3	(104,551)	(184,531)	{184,531}	(163,388)	(92,124)	(97,063)
Cabbitcook oggivalents at the year one	377,179	484.373	478,391	290,162	267,912	267,912	267 912	230,836	007 554	200 000
Cash backing/surplus reconciliation		100,011	777 00,000.7	599,796	207,312	201,312	201,912	2,311,11-20	227.535	232,836
The state of the s			_							
cash and investments avoidable:	236,732	254,787	258,146	290,162	267,912	267,912	334,915	230,836	227,536	232,836
Total Application of cash and investments:	492,514	529,794	569,314	218,973	196,022	196,022	(504,953)	72,582	(39,623)	(80,553)
Satance - surplies (encirtical)	(255,752)	(275,007)	(302,159)	79,100	71,880	71,890	838,986	158,295	267,359	313,388
Asset management										
Asset register summany (NOV)	905,956	910,916	928,644	242,540	863,422	963.422	863 A22	1,154,258	1,104,732	1.074,059
Depreciation	54,936	56,488	63,862	52,790	32,640	32,840	32,843	22,322	29,926	30,674
Renewal and Upgracing of Existing Assists	32,993	35,604	41,715	75.243	77,103	77,103	77:103	36.258	2,805	3,006
Repairs and Maintenance	19,009	14,743	18,325	26,480	27,890	27.890	27 890	28.250	29,955	30,098
Tee services	-				-					40,030
Cost of Price Basic Services provided	_									
Revenue cost of free services provided	1 5/1		-	ga	FD - 60	, T				
Havenhald bully minimum thy ce town	~		~	20,127	20,127	20,127	20.127	20,865	21,700	22,568
deliner:										
Santation/sewerage		~	-	~		-	*	-	-	w
Energy		- 1		~	-	-	*	-	-	-
Relise:	1	*	-	-0	-	-	- P.	-	~	4,
- remaining a		-	~	₩.		-	₩)	-	-	Av.

Explanatory notes to MBRR Table A1 - Budget Summary

- 1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- 2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- 3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
- 4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently, Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations. It is anticipated that the goal of having all obligations cash-back will be achieved by 2025/26, when a small surplus is reflected.
- 5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Functional Classification Osscription	202	2021/22	2022/23	2023/24	C	strent Year 2024(25	2025/26 Media	m Yerm Revenue Framework	& Expenditure
R thousand	- 4	Audited Outcome	Audited Outcome	Auditod Outoome	Original Budget	Adjunted Budget	Full Year Forecast	Budget Year 2025/26	Sudget Year +1 2825/27	Sudget Year 2077728
Revenue - Functional	\neg					- Cought	1 0190391	ZNESKE	200021	2021120
Governance and administration	- 1 - 1	333,981	372,820	399,813	438,117	440,124	440,824	437,220	443,548	463,05
Executive and council	- 1 - 1	//////////////////////////////////////		19	***	1999,1999	3534 650	951,269	400,040	463,85
Finance and administration	- 1 - 1	333,981	372,020	399,813	436,117	440,124	446,124	457,220	443,540	463,05
internal audit	- 1 - 1	-	*		-		440, 124	401,100	303,300	463,03
Community and public safety	-1-1	11,464	12,997	13,483	14,604	13.047	13,647	17,474	13,848	13.57
Community and social services	1 1	6.057	6,664	7.261	5.904	7.347	7,347	8,646	3,867	4.02
Sport and redecation	- 1 1	m)		int.	-	1,3-1	7,000	9,000	3,807	9,04
Public safety	- 1 - 1	5,407	6.334	6,222	5,708	5.700	5,700	8.828	9,181	9.54
Housing	- 1 - 1	40.	-	4,000	0,100	5,100	ajsua	63,0,0	9,101	
Health	- 1 1	26				_	-			-
Economic and environmental services	-1-1	68,636	\$6,977	67.621	104,104	106,007	106,697	99,736		-
Planning and development	- 1 - 1	171	(5,170)	64,1273	5.532	5.562	5,862	5,562	71,563	74,78
Rood transport	- 1 - 1	67,867	\$2,147	61,748	98.686	100.235	106,235	85,234	5,722	5,95
Environmental protection		77,741	200,000	to the soft	30,502	100,233	109,235	C. C.	65,541	68,62
Trading services		179,119	118,729	149,419	124,307	124,307	8	404.005		
Energy sources		156,620	106.919	120,443	105.494		124,307	131,676	133,833	139,29
Water management	-1-1	100,000	19973153	120,043	199,499	105,494	105,494	114.257	117,456	122,25
Waste water management	1.1			~		~	-	-	5.	*
Waste management	- 1	13.496	11,810	19,977	18,813	40.044	(3.616	100 110		
Other	4	10,000	11,014	19,975		18,813	16,813	17,418	16,377	17,03
Total Revenue - Functional	2	583,682	560.723	611,336	681.215	683.564	683.564	677,100	661,988	690,697
Expenditure - Functional	\top						***************************************	******	491,346	999,02
Governance and administration	1 1	241,968	213,137	283,925	255,851	264,711	074794	494 444	200 200	AN A 162
Executive and council	- 1 1	28,897	30,685	30,467	35,348	35.348	254,711	279,868	283,651	290,72
Finance and administration	1.1	208.587	178,881	249,298	216.649	224,499	35,548 224,499	35,755	\$4,223	35,05
memai aude		4,580	\$.571	4,159	4,864	4,864	C-10 (AL 124)	252,129	243,840	249,87
Community and public safety	11.1	35,842	46,565	54,187	55,502	\$2,353	4,664	4,984	5,588	5,80
Community and social services	1 1	15,736	24,580	41,891	29,281	25.781	52,363	58,193	58,355	59,043
Sport and recreation	1 1	10,700	E4500	41,031	C9,2001	69,101	25,781	28,268	26,577	26,709
Public safety	1 1	19,264	21,984	22,296	26,221	25,571	26.571		21.004	-
lousing	1 1	17,440	-	0.6y6.9V	69.421	20,07 5		29,925	31,778	32,295
neam					-	- 1	*	-		
Economic and environmental services	1 1	72,266	126,179	83,462	115,659	430.430	and and		**:	6
Planning and development	1 1	19,997	19,784	31,604	45,555	193,179 45.536	183,179	96,118 45,203	100,688	111,474
Road transport	1 1	52,389	106,396	51,848	66,373	54.643			48,160	49,564
Environmental protection		-	100,000	21/040	ma'94.2	54,943	54,643	50,906	60,529	62,110
Chilling services		166,961	130,981	172,149	157,844	145,824	455.004	150 450	- E-F-M TMC-M	100 000
Energy sources		141,882	114,148	150,153	151,090	,	165,824	169,452	155,720	174,354
Water management		147,000	* 10/100	221	11	145,426	146,426	142,991	142,913	147,937
West some consequence					8	-	~	-		40
Vaste management		25.079	16.604	AL AA**	40.00	n	4/ 252			-
other		20,019	19,044	21,967	25,946	24,596	24,996	26,461	25,806	26,418
olat Expenditure - Punctional	3	516,193	516,832	663,783	584,066	\$85,267	SIS 267	201.634	Cán sa a	Driver Street
urplus/(Deficit) for the year	+++							594,624	519,414	635,5%
and the state of t		67,466	43,991	7,633	96,749	96,296	94,298	82,476	42,578	55,130

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- 1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised capital) and so does not balance to the operating revenue shown on Table A4.
- 3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	223	2021/22	202223	2123/24	C	urrent Year 2024)	25	2925/25 Media	m Yerm Revenu Framework	& Exponditure
Ribourand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Pult Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +
Revenue by Vote	1							ANAMA P	arona!	4481164
Vote 1 - Executive Council		100	-		-					
Vote 2 - Pinance and Admin		333,468	371,565	399,412	437.767	439,774	439,774	456,879	443,176	462,673
Vote 5 - Corposite		533	454	401	350	350	330	350	364	57
Vote 4 - Development and Planning		283	(5,191)	(4,022)	5,502	5.852	5,852	5.502	5,722	5,95
You 5 - Community		24,963	24.007	33,460	\$3,416	31,860	31,860	34.887	29,424	30,807
Vote 6 - Infrastructure		224,375	169,087	182,086	254,180	205.729	205,729	199,491	183,298	191,067
VOR 7 - Interest April				44	- 1	*	80 W 10-7	122,041	100,630	131,002
Vom 8 -		-	-		Na				_	•
You 9-				**	**					-
Vote 10-			.					•	-	-
Vote 11-			.					•	•	*
Vote 12 -								•	•	
Vote 13 -								*	-	
Vote 14 -				A.			•	-	7.	
Vote 15 -		-			_ [- 1	-	-	-	
ital Navanse by Yole	2	583,682	560,723	811,336	681,215	603,564	643,564	\$77,100	661,986	996,567
penditure by Yole to be appropriated	1								701,000	409,031
Vote 1 - Executive Council		28,897	30,686	30,467	35,348	35.348	35,348	33.755	34,223	35,051
Vote 2 - Finance and Admin	- 1 1	144,925	106,392	167,602	125,267	130,737	130,737	132,638	143,163	
Vote 5 - Corporate	- 1 1	63,761	72.489	81,696	91,352	95,762	93.762	99,471	100,657	148,356
Vote 4 - Development and Planning	- 1 1	20.957	19.640	31,604	48,686	48,536	48,535	45.233	48,160	101,519 49,364
Vote 5 - Community	- 1 1	60.081	63,368	86,174	81,448	76.949	76,949	84,654	84,163	
Vote 6 - Infrastructure	- 1 1	193,191	220,587	202,000	197,471	195.071	195,071	193,899	203,641	85,420
Vote 7 - Internat Audit	- 1 1	4,380	3.571	4,159	4,864	4.864	4.854	1,984	5.555 FT 20	210,646
Vote 8 -	- 1 1		-	41.44	4,000	7,007	*(004)	0,335	5,588	\$,802
Vote 9 -			-					,	-	•
Vole 10 -	- 1 1		-		~			*	*	•
You If -					7		A	-	*	•
Vote 12 -					-		*	•		· ea
Vote 13 -					-	nP	*	*	ina i	-
Vote 14 ×					*	•	*	a _k	et	*
Vote 15 -		- [-	-	•	*	•	**	*
at Expenditure by Yola	2	516,193	516,832	202 1011	687.450	*	40	*	•	**
rplus/(Deficit) for the year	2	67,408	43,991	563,763 7,633	584,466 56,749	585,267 96,298	585,267 98,298	994,624 82,476	619,434 42,570	635,558 55,138

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

	ayer c	**************		myr mereness my							
Description	233	2621/22	2022773	2123/34		Correct Vo	rar 202-025		2025/26 Medium	Term Revenue & Francwork	Expenditure
R three and	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Ferenat	Pre-sudic Autome	Budget Year 2025/26	Sudget Year 41 2828/27	Budget Year 1 2027/38
Revenue											
Exchange Revenue											
Service charges - Electricity	2	\$6,530	59,114	\$7,647	76,445	76,495	76,446	65,158	91,306	94,960	98,759
Service charges - Water	2	-	12	-		-	-	-	-	-	
Servec charges - Waste Walen Management	2	-	-	-		-			-		
Service charges - Weste Management	2	11,615	11,713	11,469	15,526	15,526	15,526	9,794	15,526	15,147	16.79
Sale of Goods and Rendering of Services		923	41,120	37,443	5,546	22,544	32,564	1,854	26,470	25,984	27,33
Agency services		~	-	-		2,000	3,008		1.890	1,872	1,96
Placest					26	196	10		-		
Interest earned from Recovables		2,168	1,313	1,657	2,200	2,290	2,200	1,616	2,200	2,288	2,39
Interest earned from Current and Non Current Assets		9,560	19,146	24,861	26,813	29,813	28,813	19,278	28,613	29,966	31,16
Swdend's		•	ės.	W.	-	-	~		-	- 4	
Rent on Lens		144	296	327		- 10	+			· ·	36
Rental from Fixed Assets		1,260	1,237	1,294	2,928	2,028	2,028	1,697	2,223	2,309	2,45
License and permits		3,503	3,596	3,969	4,592	1,532	1,622	3,511	4,436	4,611	4,79
Special Rating Leves				140	4	Wi Wi	al la			•3	
Operational Revenue		283	264	635	802	802	902	364	906	915	90
ion-Exchange Revenoe											
Properly rates	2	48,726	46,716	30,849	61,937	61,937	61,937	57,364	61,507	67,597	79,300
Surcharges and Tasses	Ш	-	-	-		-	-		-	(4)	_
Frees, penalties and toricits	П	2,066	2,754	2,268	25,590	1,629	1,622	1,694	3,548	3,170	3,291
Licences or permits		(96)	54	28	25	25	25		25	25	23
Transfer and satisides - Operational		267,351	293,753	316,435	300,244	334,047	334,967	357,436	301,654	334,100	338.919
Interest		14,920	14,955	16,571		34,275	24.279	19,733	24,219	25,241	26,255
Fuel Levy		-		-	-			~~~	#67.9	23/101	
Operational Revenue		-		-	J.						-
Gains on deposal of Assats			104						- 2		-
Other Gains		(15)	591					-	-	:	-
scontinued Operations		(14)	301		- 5		-	- 3	-	-	-
otal Revenue (excluding capital transfers and contrib		414,979	496,958	535,492	584,469	\$85,269	585,299	\$33,533	984,618	-	
spenditure			-,,,,,,,			A46'903.	494,687	300,307	300,019	599,445	625,320
Employee related costs	2	126,507	146,840	166,279	174,999	174,999	174,999	137,960	\$86,791		196,931
Removement of soundless		21,666	22,472	22,360	26,401	765 AND 1	565.000			294,613	
Duk surchases - electricity Inventory consumed	2	56,161	58,340		The Control of	26,401	25,401	20,254	24,666	25,113	25,741
Date Impairment			2.744	74,157	76,246	90,546	90,546	66,924	98,000	25,113 102,410	25,741 104,970
	3	6,075	5,748	74,157 5,531	The Control of		2000		Total Control	25,113	25,741
Depression and ampringues	3	56,984	5.748 66.413		76,246 6,897	90,546 6,893	90,546 6,893	66,924 4,602	98,000 7,033	25,113 102,410 6,897	25,741 104,970 7,069
Depreciation and amortisation Interest		56,094 25	66,413 134	5,531	76,246	90,546	90,546	66,924	98,000	25,113 102,410	25,741 104,970
Desrecation and amortization Interest Contracted services		56,094	66,A13	5,531 89,273	76,246 6,897	90,546 6,893	90,546 6,893	66,924 4,602	98,000 7,033	25,113 102,410 6,897	25,741 104,970 7,069
Depreciation and amortisation Interest Confercial generals Transfers and subsidies		55,294 35 100,450	66,413 134 134,393	5,531 89,273 1,525 139,811	76,246 6,807 \$2,790 160,782	90,546 6,893 - 32,840 - 167,727	90,546 6,893 32,840 167,727	66,924 4,602 31,765 116,828	98,000 7,003 22,322 170,618	25,113 102,410 6,097 29,926 173,627	25,741 504,970 7,069 30,574 176,399
Desrecation and amortization Interest Contracted services		56,984 25 100,450	66,413 134 134,363 131,361	5,531 89,273 1,529 139,811	76,346 6,897 \$2,790 160,782	90,546 6,893 - 32,840 - 167,727 - 6,284	90,546 6,893 32,840 - 167,727 - 6,256	66,924 4,602 31,765 196,906	98,000 7,033 22,322 170,618	25,113 102,410 6,897 	25,741 104,970 7,069 30,674 176,399
Desnocation and americular Interest Conferent Conference Transfers and subsidies Transfers and Subsidi		55,294 35 100,450	66,413 134 134,393	5,531 89,273 1,525 139,811	76,246 6,807 \$2,790 160,782	90,546 6,893 - 32,840 - 167,727	90,546 6,893 32,840 167,727	66,924 4,602 31,765 116,828	98,000 7,003 22,322 170,618	25,113 102,410 6,097 29,926 173,627	25,741 504,970 7,069 30,574 176,399
Dispression and americation interest Conferent Conference Stransfers and subsidies Innecessed elebis amilian off Operational social Losses on disposal of Assets Other Losses		56,984 25 100,450 17,881 49,557 70,219	66,413 134,393 134,393 132,381 99,820 9,913	5,531 	76,346 6,897 \$2,790 160,782	90,546 6,893 32,840 	90,546 6,893 32,840 - 167,727 - 6,256	66,924 4,602 31,765 196,808	98,000 7,033 22,322 170,618	25,113 102,410 6,897 	25,741 104,970 7,009 30,674 176,391
Desneciation and americation interest Conferent Services Transfers and subsidies Operational servic Losses on disposal of Assets Officer Losses stal Expenditure		55,044 35 100,450 17,881 49,557 70,219	66,413 134,393 134,393 13,361 19,420 1,911	5,531 	76,246 6,897 52,790 160,782 6,294 80,053	90,546 6,893 32,840 167,727 6,284 79,567	90,546 6,863 32,846 167,727 - 6,256 79,567	66,924 4,602 - 31,765 - 116,805 - 52,718	98,000 7,033 22,322 170,618	25,113 102,410 6,897 - 29,526 - 173,627 - 4,782 82,635	25,741 104,970 7,009 30,674 176,391
Depreciation and amortisption Interest Controlled services Transfers and subsidies Invocoverable debts unities off Operational septs Losses on disposal of Assets Other Losses tall Expenditure replical(Deficit)	3	55,084 35 100,450 17,881 49,557 70,219 516,193 [90,124]	66,413 134,393 13,361 13,361 19,620 19,911 546,832 (68,174)	5,531 	76,246 6,897 52,790 160,782 	90,546 6,893 32,840 167,727 6,284 79,567 	90,546 6,893 - 32,843 - 167,727 - 6,254 29,567 - 586,267	66,924 4,602 31,765 116,803 52,718 431,861 182,802	90,000 7,033 22,322 170,616 6,500 78,784 994,826 [44]	25,113 102,410 6,897 29,926 - 173,627 - 4,792 82,635 - 619,414 (19,970)	26,741 104,970 7,089 30,674 176,399 6,951 84,851
Desneciation and americation interest Conferent Conference Stransfers and subsulies Innecessate deals written of Operational supposed of Assets Other Losses on disposal of Assets Other Losses Stall Expenditure replication	3	55,044 35 100,450 17,881 49,557 70,219	66,413 134,393 134,393 13,361 19,420 1,911	5,531 	76,246 6,897 52,790 160,782 6,294 80,053	90,546 6,893 32,840 167,727 6,284 79,567	90,546 6,893 - 32,849 - 167,727 - 6,296 29,567	66,924 4,602 - 31,765 - 116,805 - 52,718	90,000 7,033 22,322 170,616 5,500 78,784	25,113 102,410 6,897 29,926 173,627 	25,741 104,970 7,089 30,674 176,309 6,952 84,851
Desneciation and americation interest Conferent Conference Stransfers and subsulies Innecessate deals written of Operational supposed of Assets Other Losses on disposal of Assets Other Losses Stall Expenditure replication	3	55,984 35 100,450 17,881 49,557 70,219 546,193 [90,124] 166,522	66,413 134,293 134,293 13,361 19,620 19,913 616,832 (64,174) 62,651	5,531 - 85,273 1,529 130,811 - 24,017 67,003 13,475 284 643,743 (62,210) 66,264 7,300	76,246 6,807 52,790 - 160,782 - 6,294 80,053 - 384,466 2 96,747	90,546 6,893 32,840 167,727 6,284 79,567 2 96,287 2	90,546 6,803 - 32,840 - 167,727 - 6,296 29,567 - 985,267 2	66,924 4,602 31,765 196,008 52,718 431,841 102,002	90,000 7,033 22,322 170,616 6,500 78,764 904,656 [14]	25,113 102,410 6,007 - 29,926 173,627 - 4,792 82,635 - 619,446 (19,970) 62,536	25,741 104,970 7,089 30,674 176,399 6,952 84,851 635,558 (10,239) 65,377
Desnocation and americation betweet Confeccied services Confeccied services Transfers and subsidies Transfers and subsidies Transfers and subsidies Transfers ones Looses on disposal of Assets Other Looses stal Expenditure replical/Deficity Transfers and subsidies - cachal (monetary Transfers and subsidies - cachal (in-tind) replical/Deficity after capital transfers & intribudiens	3	55,084 35 100,450 17,881 49,557 70,219 516,193 [90,124]	66,413 134,393 13,361 13,361 19,620 19,911 546,832 (68,174)	5,531 	76,246 6,897 52,790 160,782 	90,546 6,893 32,840 167,727 6,284 79,567 	90,546 6,893 - 32,843 - 167,727 - 6,254 29,567 - 586,267	66,924 4,602 31,765 116,803 52,718 431,861 182,802	90,000 7,033 22,322 170,616 6,500 78,784 994,826 [44]	25,113 102,410 6,897 29,926 173,627 	26,741 104,970 7,089 30,674 176,399 6,951 84,851
Desnocation and americation interest Confereded services Transfers and subsidies Inecoverable debts builties Inecoverable debts builties of Operational socts Looses on disposal of Assets Other Looses tall Expenditure replace[Deficit] Transfers and subsidies - cachal (monetary Transfers and subsidies - cachal (in-land) subsidies into a subsidies and s	3	56,984 35 100,450 17,884 49,557 70,219 516,193 [90,124] 160,032	66,413 114,103 134,303 132,861 29,923 19,913 546,832 (69,174) 62,651	5,531 89,273 1,529 130,611 24,917 67,603 13,459 264 603,763 (62,218) 60,664 7,860 7,603	76,246 6,807 52,790 - 160,782 - 6,294 80,053 - 384,466 2 96,747	90,546 6,893 32,840 167,727 6,284 79,567 2 96,287 2	90,546 6,803 - 32,840 - 167,727 - 6,296 29,567 - 985,267 2	66,924 4,602 31,765 196,008 52,718 431,841 102,002	90,000 7,033 22,322 170,616 6,500 78,764 904,656 [14]	25,113 102,410 6,007 - 29,926 173,627 - 4,792 82,635 - 619,446 (19,970) 62,536	25,741 104,970 7,089 30,674 176,393 84,851 635,556 (10,239) 65,377
Depression and americation Interest Conflucted services Transfers and subsidies Invocurrente debts written off Operational posts Losses on disposal of Assets Office Losses tall Expenditure replact(Deficit) Transfers and subsidies - capital (monetary Transfers and subsidies - capital (monetary Transfers and subsidies - capital (monetary Transfers and subsidies - capital (manufic) sphact(Deficit) after capital transfers & mithusians Income Tas sphact(Deficit) after income tax	3	55,984 35 100,450 17,881 49,557 70,219 546,193 [90,124] 166,522	66,413 134,363 19,261 99,220 9,913 516,832 (68,174) 62,061	5,531 80,273 1,029 130,011 57,603 13,455 204 603,763 (62,210) 60,466 7,603 7,603	76,246 6,897 52,790 160,782 	90,546 6,893 32,840 167,727 6,284 79,567 20,388 	90,546 6,893 32,849 - 167,727 - 6,296 79,967 2 90,295 - 90,298	66,924 4,602 31,765 196,008 52,718 431,841 102,002	90,000 7,033 22,322 170,616 6,500 78,764 904,656 [14]	25,113 102,410 6,007 29,926 173,627 6792 82,635 649,444 (19,970) 62,536	25,741 104,970 7,089 30,674 176,393 84,851 635,556 (10,239) 65,377
Depreciation and amorticipation Interest Conflectiod services Transfers and subsidies Inecoverable debts suritien off Operational acids Liosses on disposal of Assets Other Liosses Interest Expenditure replicatify Transfers and subsidies - caciful (monetary Transfers and subsidies - caciful (monetary Transfers and subsidies - caciful (minut) suplicatify other capital transfers & methodisms forcome Tass Inforcome Tass Inforcome Tass Share of Susplass Deficit athinhabite to Joint Venture	3	56,984 35 100,450 17,884 49,557 70,219 516,193 [90,124] 160,032	66,413 134 134,293 13,381 99,620 9,916 516,632 (10,174) 62,553 43,801	5,531 86,273 1,529 130,611 24,017 57,003 13,459 284 643,763 (42,210) 65,454 7,603 7,603	76,246 6,007 52,790 160,782 6,294 80,055 2 96,747 96,749	90,546 6,893 32,840 167,727 6,284 79,567 265,287 2 90,388	90,546 6,803 32,840 167,727 	66,924 4,602 31,765 156,808 52,718 431,861 162,802 462,865	\$6,000 7,033 22,322 170,616 6,500 78,764 6,500 144,765 62,476	25,113 102,410 6,007 29,926 - 171,627 - 4782 82,635 649,444 (19,570) 62,536 - 42,570	26,741 104,970 7,089 30,674 176,399 6,952 84,851 635,556 (10,239) 65,377
Depreciation and amortication Interest Confercial services Transfers and subsidies Invoces and disposal of Assets Other Losses Interest Invoces Interest Inte	3	56,984 35 100,450 17,683 49,557 70,219 516,193 196,114) 166,193 67,406	66,413 134 134,393 13,383 99,820 9,918 546,332 (49,174) 62,051 43,094	5,531 89,273 1,939 130,511 67,603 13,479 264 603,763 (62,210) 60,466 7,860 7,603 7,603	76,246 6,007 52,790 160,782 	90,546 6,893 32,840 167,727 	90,546 6,893 32,846 167,727 	66,924 4,602 31,765 156,908 52,718 431,861 102,902 452,965	96,000 7,033 22,322 170,618 - 500 78,784 934,636 (144) 82,450 82,475	25,113 102,410 6,007 29,926 173,627 - 4792 82,635 - 619,414 (19,970) 62,536 - 42,570	26,741 194,970 7,089 30,674 176,309 6,851 635,558 (10,239) 65,377 55,138
Depression and americation Interest Confercial services Transfers and subsidies Invocated services Transfers and subsidies Invocated debts written off Operational acits Liasses on disposal of Assets Other Losses seated Expenditure replicatify Transfers and subsidies - caciful (monetary Transfers) and	6 6	56,984 35 100,450 17,884 49,557 70,219 516,193 [90,124] 160,032	66,413 134 134,393 13,381 99,620 9,916 516,832 (19,174) 62,553 43,801	5,531 86,273 1,529 130,611 24,017 57,003 13,459 204 643,763 (62,210) 60,454 7,603 7,603	76,246 6,807 52,790 160,782 6,256 80,555 2 96,747 96,749	90,546 6,893 32,840 167,727 	90,546 6,893 32,846 167,727 	66,924 4,602 31,765 156,808 52,718 431,861 182,865 462,965	96,000 7,033 22,322 170,618 	25,113 102,410 6,007 - 29,926 - 171,627 - 4792 82,635 649,444 (19,570) 62,536 - 42,576	25,741 104,970 7,089 30,674 176,329 6,952 84,851 635,558 (10,239) 65,377
Depression and americation Interest Confercial services Transfers and subsidies Invocated services Transfers and subsidies Invocated debts written off Operational acits Liasses on disposal of Assets Other Losses seated Expenditure replicatify Transfers and subsidies - caciful (monetary Transfers) and	3	56,984 35 100,450 17,885 49,557 70,219 516,193 [90,124] 1605,932 67,466 67,466	66,413 134 134,393 13,383 99,820 9,918 546,332 (49,174) 62,051 43,094	5,531 89,273 1,939 130,511 67,603 13,479 264 603,763 (62,210) 60,466 7,860 7,603 7,603	76,246 6,007 52,790 160,782 	90,546 6,893 32,840 167,727 	90,546 6,893 32,846 167,727 	66,924 4,602 31,765 156,908 52,718 431,861 102,902 452,965	96,000 7,033 22,322 170,618 - 500 78,784 934,636 (144) 82,450 82,475	25,113 102,410 6,007 29,926 173,627 - 4792 82,635 - 619,414 (19,970) 62,536 - 42,570	26,741 194,970 7,089 30,674 176,309 6,851 635,558 (10,239) 65,377 55,138

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- 1. Total revenue is R 594,6 million (excluding capital and escalates to R 625.3 million by 2027/28.
- 2. Revenue to be generated from property rates is R 61,9 million in the 2025/26 financial year and increases to R 70,3 million by 2027/28 which represents 9 per cent of the own operating revenue base of the Municipality and therefore remains a significant funding source for the municipality's own revenue.
- 3. Services charges relating to electricity and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R 106,8 million for the 2025/26 financial year and increasing to R 115,6 million by 2027/28. For the 2025/26 financial year services charges amount to 16 per cent of the total operating revenue base. This growth can mainly be attributed to the increase in the bulk prices of electricity.
- 4. Transfers recognised operating includes the local government equitable share and other operating grants from national and provincial government. The percentage share of this revenue source increases each year as per the allocations on the DORA.
- 5. Bulk purchases amount to R 98 million and increases to R 105 million for 2027/28. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.
- 6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description		2029/22	2022(2)	2023034			Year 2000/25			um Taran Revenu Framework	
R thousand		1 Audited Outcome	Audited Outcome	Audited Outpome	Original Budge	Adjusted Budget	Full Year Forecast	Pre-sudit	Budget Year	Budget Year #	f Budget Year
Capital expenditure - Vere Multi-year expenditure, to be appropriated						- Sunger	L DESCRIPTION	concense	2825/26	2426/27	2827/28
Vote 1 - Essoutive Course	- 1	2	1		1	1		1	1	¥.	
Vote 2 - Finance and Admin.			1 "		- 100	-	2				1
Vote 3 - Corposate			-	-	-	-	-				1 -
	J	-	-							1	-
Vote 4 - Development and Planning Vote 5 - Community	- 1	-		-	-	-	-	1 02	-	-	-
	- 1	-	-		F#1		_	1 -	-	-	-
Vote 5 - Infrastructure	- 1	-	-		7-			_	-	-	9
Vote 7 - Internal Audit	- 1		1 -			1		-	-	196	-
Voer 6 -	- 1	-			-			_	-	-	-
Vote 9 -	- 1				1		-	-	-	-	-
Vote 10 -	- 1	11 -			w	~	-		-	40	-
Vote 15 -		1 6	1		-	-		-	-	_	_
Vole 12 -	- 1		1 3	-	*		-	-		- 0-	
Vote 13 -	- 0				-	-	-	-		-	
Vote 14 -	- 1	1 *	-	-		-	-	-		_	
Voir 15-	- 1		-		-						
Capital multi-year expenditure sub-total	- 1	7 -	-	-		-	-				-
	- 1	-				+	**	+			-
Single-year expenditure to be appropriately		2	l	1							-
Vote 1 - Essecutive Course		74		64				1			
Voie 2 - Finance and Adopti	- 1	562	3,867		90	98	90	25	~	- 2	1100
Vote 3 - Cornorate	- 1			3,322	3,225	3,225	3,225	1,779	4,397		
Vote 4 - Development and Planning	- 1	4,696	1,704	1,963	1,920	3,920	3,920	1,014	3,240	_	
Volte 5 - Community		163	-	116	8,786	8,706	8,765	2,068	18,856	9	
Voix 6 - Infrabracture		2,484	2,787	5,715	16,386	16,366	16,360	2,937	8,900	·	
Vote 7 - Francial Audit		141,579	91,727	118,710	150,983	152,231	152,231	81,038	125,573	92,124	
Vote 8 -	- 1	.05	-	46		- 1	*	4,200		9.77	97,063
	- 10	-	-	-				- 1		-	17
Vote 9 -		-00	200		1	- 1		-	~	~	1.5
Visite 10 -			-					-	**	-	-
Vote 11 -		-	-			-	-	-	~	24	39
Vote 12-		190		l I		- 1	-	-	-	-	-
Vote 13 -	- 1					~		~	-	-	9-1
Vois 14 -		- 1			~	- 1	~		-	-	-
Vola 15 -			~	-	-	-	-	-11		- 1	
apital single-year expenditure (sch-total	1	400.460	100 001	- W	-	*	-	-			
otal Capital Expenditure - Voly	+	189,960	100,084	129,356	182,963	194,534	184,531	39,548	163,365	92,124	97,043
	_	700,000	190,004	129,956	182,963	184,531	184,531	89,648	163,365	92.124	97,063
mini Espendeure : Furniseral		1 1				- 1					
Governmence and editionistinglishs		5,334	5,571	5,415	7.236	7,235	7.432	20/0		- 1	
Executive and councit	- 1	74	er.	54	90	90	7.23%	2,018	7,637		
Finance and administration	1	5,260	5.571	5,305	7,145		10	25		-	-
internal south	1	-	5,40.1	46	1,140	7,145	7,146	2,792	7,637	-	100
Community and public subty	1	1,36%	2,456	4.345	***	po -			40	-	7.42
Community and social services		166	243	861	10,415	10,567	19,567	999	5,150	-	-
Sport and recreation	1	100	(5.6)	491	2,510	2,857	2,857	762	2,350	-	7.6
Public sefety		1 100	4 700		44	1367	-	-		- 1	-
Housey		1,199	1,793	3,495	7,900	7,700	7,799	258	2,800	- 1	
Nesth			Vit	**	40	40		-			
		-	47	-	-			-	21	7.1	*
Someonic and environmental services		84,200	88,739	100,683	149,736	149,232	149,232	76,251	1,000	-	-
Planning and development		163	-	216	8,786	8,706	4,785		133,366	92,124	97,863
Road transport		84,947	89,736	100,577	141,033	140,527		2,086	10,006		-
Enterormental protection		-			141,000	Sept. Spring	140,527	74,196	T14,453	92,124	97,063
Trading paraises	1	99,056	3,318	19:503	15,680	17,507		- 41	de l	-	ele
Energy sources		97,933	2,967	18,133	9,560		17,507	9,581	17,276	-	-
Solder management						11,706	11,704	7,643	14/09		-
Librate Management		100			-	-44	-	-	- 1	-	
Histe management		1,119	330	4.700			-	-	-	-	~ .
Other	1	6,628	200	1,369	5,960	5,858	5,803	1,938	2.850	-	
al Capital Expenditure - Functional	3	189,960	-	-	-	-	-		-		
	1	199,960	100,084	129,956	182,983	154,531	184,531	89,648	163,365	92,124	97,063
ded by				-							27,000
National Government		141,545	50,769	60,493	95,797	62.000	200 0.00				
Provinced Government		-	-		950	97,346	97,346	51,119	82,198	62,539	55,377
Defect Managedity		-	-			990	950	547	300	-	-
Tunniers and subsidies - capital (monetary				-	-	-	-		-	-	-
allocations (Nat / Prov Departm Removes.											
Households, Non-profit Institutions, Provide											
Enlayments, Public Corporators, Higher Educ											
halikion	1 1		1.00	1 -							
ranefers recognised - capital		4.64 (2.44	-	-	-	-	-	-	-		
	16	141,545	\$9,769	88,463	96,747	90,295	98,296	51,666	\$2,450	62,536	65,327
forming	6	-	-	-	112					96,539	80,377
formulage of the state of the s	6	47,709	45.945	- 69.463	0.00	86,236	86,236	37,961	80,875	29.585	10,3//

Notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- 1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- 2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- 3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

The capital programme is funded from capital and provincial grants and transfers, public contributions and donations and internally generated funds from current year surpluses. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding).

MBRR Table A6 -Budgeted Financial Position

Explanatory notes to Table A6 - Budgeted Financial Position

Description	393		2023(2)	202304		Correct Ye	rax 2020/25		2025/25 Media	m Term Revenue Framework	& Expenditur
Riskousand		Audited Outcome	Audited Outpease	Audited Outcome	Original Budget	Adjusted Budget	Full Year Yearsaut	Pre-pudit descores	Budget Year 2025/56	Budget Year 41 282607	Budget Year 2027/26
ASSETS									404,040	CHEMIS	ZONE, I 1-QUI
Convent assets											
Coalt and seah equivalents	116.4	236,732	254,787	255,145	290,162	267,912	267,912	334,015	230.536	227,536	232.6
Trade and other receivables from exchange transactions.	1 1	(20,836)	(27,588)	(43,578)	125,504	128,804	128,864	(34,013)	54,354	36,894	118.4
Receivables from non-exchange beroactions	3	126,487	143,549	154,305	37,680	37,751	37,751	173,37£	125,528	139.757	136.2
Current potion of nen-owners receivables	1	-			*	-	-	-	-	1000101	- 449
inventory	2	1,674	3,685	4,413	3,941	3,041	3.041	4,332	3.784	3,794	3.7
VAT		71,006	9,577	11,159	18,638	19,836	18,836	12,928	10,438	99,175	79,3
Other current assets	4.50	4,961	5,319	6,546	5,946	5,548	5,048	5,046	5,406	5,400	5.4
Total surrent assets		420,246	387,248	392,990	481,343	461,393	461,353	495,645	430,240	512,356	576.9
Non current ascent											51 34.0
Investments		_#		400	40	-	-	-		-	
investment property		4,960	4,960	4,560	4,960	4,960	4,960	4,960	4,960	4,960	49
Properly, plant and squipment	3	976,789	978,548	1,043,570	961,457	1,002,365	1,002,365	1,101,535	1,267,368	1,329,767	1,396,1
Salogical esseis		-	-	44		-	-	de de	and the same	TO CONTRACTOR	1,4994,1
Unitig and non-firing resources		-	200	-	44	***	-				
Meringe seeds	1 1	679	150	1.543	1,543	1.543	1,543	1,543	1,543	1,543	
Interptile access		206	911	573	662	1,282	1,282			- 1	1,5
Trade and other receivables from prohating transactions	11 1			10.4	100			491	1,481	1,401	1,0
Non-owner's receivables from non-exchange beneations	1 1		21	1		-	-	*	**	40	
Other nemountarit excepts	11		- 31			5		-		, u	- 4
Total non current agosts	+	900.025	986,962	1,000,645	309,544	4 0 10 110	1000 100	-	(#)		
TOTAL ASSETS	+	1,401,072	1,373,210	1,443,636	1,459,954	1,010,110	1,010,110	4,100,528	1,275,962	1,337,768	£,404,55
LIABLITIES	+	1,000	THE PERSON NA	1,944,000	1,409,504	YATT SUE	1,471,502	1,604,213	1,705,802	1,850,116	1,960,24
Current labilities	1 1					1					
Bers: cuertraft	1 1		-		10	- 2					
Financial liabilities	- 1	-	9	-		7.			-		
Consumer disposits	1 1	1,670	1,635	1,780	672	472	472		40.4	-	
Trade and other payables from anchange transactions	4	54,868	\$8,802	60,097	125,895	125,890		1,790	\$28	506	Ś
Trade and other payeties from non-exchange bassactions	5	12,340	6,506	21,039	20,746	20,746	126,590	36,163	65,956	65,300	65,90
Provener.	1.1	11,380	11,016	23,809	29,593	29,993	20,746	43,579	29,500	29,800	29,80
var	1 1	98,921	47,576	54,725	20,285	20,295	29,993	26,780	49,950	43,950	43,95
Other garrent faintailes		2,961	2961	2,981	89,200	29,130	20,286	84,385	61,810	78,476	95,80
Total surrent liabilities		150,317	127,146	154.413	198,386	198,386	198.386	162,025	201,988	A	****
for current lichibities				10,010	100,000	1,50,500	170,260	104,923	AN1,300	218,654	235,96
Francel (abilities	6		- 1			1				- 1	
Provide	7	28,825		*		-	-			-	
Long territor of bade panables	1 '	20,523	30,362	23,766	39,256	36,230	39,250	23,768	22,591	22,501	22,50
Other represent lightfridge	1 1	14,501	14,497			*	-	-		-	-
acd year current fishilities	+	43,429	-	16,586	14.444	-	-	16,556	-	-	-
TOTAL LIABILITIES	+-+	153,745	44,006 172,024	294,737	36,250	39,250	39,260	46,325	22,591	22,391	22,54
IET ASSETS	+	1,207,325	1/2,024	1,238,896	1 232 317	237,637	237,637	202,350	224,485	241,153	250,48
COMMUNITY WEALTHEQUITY	1	1,007,003	1,291,198	1,236,090	1,232,317	1,233,866	1,233,666	1,401,863	1,481,313	1,608,961	1,721,75
Accumulates surdicultiefolt	0	811,542	835,436	843,099	# 0 #D 0#F					Tana day	
Reserves and funds	9	395,394	366,760		1,848,369	1,147,010	1,547,638	1,004,702	1,490,438	1,579,376	1,690,00
Oliver and strates	7	390/365	566/185	395,839	86,236	95,236	86,236	365,839	80,873	29,585	31.68
	1	-		-	- 0	-	De .	-			
OTAL COMMUNITY WEALTHEIGHTY	16	1,207,325	1,201,106	1,334,395	1.032,347	1,233,845	1,233,866	1,400,501	1.401,313	1,600,961	1,321,75

- 1. Table A6 is consistent with international standards of good financial management practice, and improves understand ability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- 2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table A7 - Budgeted Cash Flow Statement

Description	222	2021/22	2022523	2023/24		Current Ye	# 700462S		2025/26 No dia	m Tacsa Revenue Framework	& Expenditure
R Housand		Audited Outcome	Audited Outcome	Audited Oulcome	Original Budget	Adjusted Budget	Pull War Forecast	Pre-audit	Budget Year 2025/26	Studget Year +1 2825/27	Budget Year +
CASH PLOW PROM OPERATING ACTIVITIES	П					- Donagen	- Constant	ONE-COMP	2012/3/29	ANCHELI	205214200
Photographs	1 1					- 1					
Property rates	1 1	36,620	43,708	52,679	\$2,646	\$2,546	52,646	52,546	52,646	57,457	59,755
Service charges	1 1	62,021	70,125	85,259	89,376	78,176	78,176	78,176	90.809	94,441	98,219
Other revenue	1 1	15,705	21,974	22,975	84,903	87,131	87,131	67,131	84,321	75,429	78.223
Transfers and Subsidies - Operational	131	266,202	293,564	346,670	360,244	334,047	334,947	334,047	331,664	324.160	100
Transfers and Subsidies - Capital	1 8	174,749	119.841	114,954	96.747	98,296	96,256	95,295	52,490	- 0.000	338,919
PrincesE	1 1	4.385	18,991	24,009	26,813	53,033	\$3,080	53,083		62,539	65,377
Dividends	1 1	*4		-	200710	- Selection	20,000	32,660	55,265	57,494	59,794
Payments	1 1				-		~	. 40	- 1	~	-
Suppliers and employees	1 1	(218,685)	(177.965)	C295.045)	(529, 59.5)	(546,133)	(545,133)	MAN AND			
armere pr	1 1	-	4		leaning and	frantised.		(546, 133)	(565,602)	(382,696)	(597,922
Transfers and Subsidies	1 1	-	- 0				*	; da	-	-	-
MET CASH FROM (USED) OPERATING ACTIVITIES		349,996	300,540	301,510	177 947	157,345	157,245	157,246	131,401	66.534	102,363
EASH FLOWS FROM MARKING ACTIVITIES	П					P.M. 20-13	101,000	7/07,0000	627,407	194,6494	762,363
Paccomb	1 1				- 1	- 1					
Proceeds on disposal of PPE	1 1	-	-		-						
Decrease (increase) in non-current reconsistion		-	- 1	12	2	- 1	-	-	-	-	-
Decrease (norsess) in non-current investments	1 1	-	-	- 2	3	- 5	5	*	- 1	596	~
Payments	1 1					-		5/1	~		-
Capital asseris		(188,241)	(143,199)	(167,906)	(182,965)	/184.5319	(154.501)	CHES PRO	15.000 0.000	-	
NET CASH PRODUCED) INVESTING ACTIVITIES		(188,241)	(143, 199)	(167,906)	(182,963)	(154,531)	(184,531)	(184,531)	(163,365)	(92,134)	(97,063
CASH PLOWS PROM PRIANCING ACTIVITIES					((14/44)	(100,001)	1309/2011	[100,200]	(92,124)	[97,063
lacoials.	1 1		1	- 1	-				- 1	1	
Stori arm bass	1 1	-	-							- 1	
Borrowing rang terminelinancing	1 1		11		-	-	-	-	~	-	-
increase (decrease) in congumyr decosts	1 1			-	-	-	-	-	-		-
Primeria	1 1		-	*	-	-	-	-	~	- 6	•
Recognerated borrowing	1 1	-							1		
ET CASH FROM/USEDI FINANCING ACTIVITIES		-	-	-	-	:	-	-			
RET INCREASES (DECREASE) IN CASH HELD	\top					-	-		-	-	
Cashycash equivalents at the year begin:		152,757	247,641	223,604	(5,036)	(27,286)	(27,286)	(27,286)	(31,964)	(3,300)	5,300
Cast/Cast equivalents at the year end	2	224,422	236,732	254,787	295,199	236,199	295,780	295,199	262,86%	230,836	227,516
ANNUAL MANAGED WAS ARREST	2	377,179	414,373	478,391	290,162	267.912	267.912	267,912	230,836	227.536	232,836

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

- 1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- 2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- 3. The 2025/26 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
- 4. The estimated surplus for the 2025/26 MTREF is based on enhancing the going concern principle of the municipality, the cash and cash equivalents is estimated at R 230,8 million and R 232,8 million in 2027/28 outer year.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2021/22	2022(2)	20204		Compat Ve	# 202025		2625/26 Media	w Torse Plevenue Framewook	& Expenditure
Ribotand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Foregast	Pre-audit	Budget Vear	Budget Year 11 2006/27	Budget Year +2 2027/26
Cash and investments available	П					-	- desirement	-	20020	EHCHL!	2011/20
Conhident equivalents at the year and Other served investments = 90 days	1	377,129 (140,447)	494,373 (229,590)	478,395 (220,247	290,162	367.512	257.972	267,912	230,836	227,536	232,836
Non current investments	4	177	(maining)	Salate Aprel		-	-	66,193	(2)	(0)	迎
Cash and investments available	+	234.722	254.787	-	-		-	~	-		-
	+	400,144	294,/6/	250,145	290,162	267,912	267,912	334,015	230,836	227.536	232,836
Application of cach and investments Unsport conditional transfers Unsport company		12,300	4,904	21,038	20,746	20,746	20,746	43,979	29,800	29,800	29,800
Statutory requirements	2	77,577	122,173	125,143		01	-	-			-
Character spid represents	5	23,552			1,443	1,449	1,449	[126,032]	51,372	19,301	15,440
Ohw provious	1,		23,205	21,631	72,549	57,598	57,596	(31,399)	(133,415)	(162,459)	(202,430)
Long term investments convolted	L	14,310	14,776	26,769	25,993	29,993	29,963	(25,759)	43,950	43,950	41,950
Reserves to be institud by contributed type in	1 4	-	-	-		-	-	-	-	-	
	3	364,732	364,732	351,732	65,236	86,236	85.236	(364,732)	80.875	29.585	31,686
otal Application of cash and investments:		492,514	\$25,754	560,314	210,973	196,022	196 822	(504.953)	72,582	(39,623)	(84 563)
kurpius(shortfall) - Excluding Non-Current Creditors Trf to Debt Rekel Benefits		(205,782)	(275,087)	(東)西	79,189	71,850	71.890	838,968	190,250	267,359	31389
Dreditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-			-		313,309
Amphus shordall - Including Non-Current Creditors Tiff to Debt Relief Benefits	_	(253,782)	(275,007)	(302169)	79,189	71,890	71,890	836,968	156,255	267,359	31339

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 Funding a Municipal Budget.
- 2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- 3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
- 4. Considering the requirements of section 18 of the MFMA, it can be concluded that the tabled 2025/26 MTREF is funded.
- 5. As part of the budgeting and planning guidelines that informed the compilation of the 2025/26 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

A9 - Asset Management

Description	201	2021/22	3822/23	2023/24		Nament Year 2004	25	2025CK No.6s	ra Term Revenue Pramework	4 Opendi
housed		Audited Oulogue	Audited	Audited	Original Budget	Budget	Pall Year	Dudget Year	Chadget Year 41	
PITAL EXPENDITURE				-	1,51,	Dauge	Forecast	2025236	202627	2027(3
Yotal New Assets	1	156,967	64,481	86,361	107,740	107,426	107,428	127,110	89,319	93
Philips infragrupure	- 1	47,311	44,575	53,601	80,044	59,916	39,914	40,648	89,319	90
Storm water infrastructure	- 1		~	-	1,000	1,000	1,000	2,800		_ ^
Steam anthropyching	- 1	97,236	6,239	10,308	2,680	2,655	2,698	4,101	1	
Hater Supply Intradiculare	- 1	-	- 1	468	400	403	400	150		
Sinision Informative Sour meete introducture		~	-		-	**	-		- 1	
Pail officereby		- 1		630	1,700	1.663	1,663	-		
Coasta infessiona		- 1	-	~	-	-	-	-	-	
Internation and Communication Informative		-	-	-	-	- 1	-	- 1	- 1	
infrastructure		898	343	221	950	586	550	600	-	
Community Pacifics		145,645	51,196	65,250	66,366	98,967	84,167	87,406	80,310	83
Sport and Recreation Facilities	- 1	907	- 1	-	2,536	2,735	2,735	1,800		
Community Apples	- 1.3	1,634	92	5,904	1,185	661	681	3,500		
Haritago Assetts	- 11 - 1	2,541	82	5,864	3,730	3,416	3,416	5,380		
Revenue Generating	100		-	-		-			-	
Non-revenue Generating		~	*	~	40	-	-		-	
Investment grapering		-	-		-	-	*	-		
Operational Business		*		-	-	**	91	-		
Housing		2,464	2,918	1,063	6,900	6,290	6,250	10,600		
Obter Assets		0.004		-	-	~	W	-		
Biological or Cultivated America		2,464	2,918	1,063	6,000	4,259	6,250	10,000	-	
Services	- 1 1	~	-	-	-	-	-	-	-	
Conces and Rights	- 1 1			-	-	-	-	-	.96	
Internation Appels	- 1 1	50	- 4	~	300	900	900	6,000		
Computer Equipment	- 1 1	50	~	^	300	269	900	1,000		_
Purniture and Office Equipment	- 1 1	4,328	1,757	2,402	4,116	3,686	3,666	3,000		
Machinery and Equipment	- 1 1	305	225	573	1,475	1,315	1,315	3,737	-	
Manaport Assets	- 1 1	1,837	3,283	4,004	7,000	10,836	16,626	8,594		
Land	- 1 1		4,760	8,365	17,811	14,893	14,893	7,300	-	
Zoo's, Warney and Ston Stoneyord Animals	- []		376	9.1	-	**		-	2	
Line	- 1 1	-	-	- 1	-			-	-	
TOTAL OF	- 1		-	~	- 1		-			
		-				-				
Living Resources			- 1							
tel Pleasure of Existing Assets	2	-	4,460	14,297			-			_
Roads infrastructure	"		4,469	14.297	\$1,292	53,201	53,301	590	605	
Storm water indigate cause	- 1 1	-		36,3297	51.290	53,241	53,241	559	1905	
Section infrastronie	- 1 1	-			-	- 1	-	-	-	
Weter Supply Intradructure	- 1 1				-	-	~ .	-		
Sandation Infragrupaire	- 1. 1	~	_		-	-	-	-	550	
Sold Waste Introducture	-11			1	-	-	-	-	3.50	
Plant Infrastructure	- 1 - 1	-		~	-	-	-	- 1	5. - 1	
Coastal Inflastructure	-11			-	-	-	-	-		
Information and Communication Intrasaucture	1.1			-	-	-	~	-		
kalinaskruchere	1 -	-	4,400	44 307	7/017	-	-		-	
Community Facilities	1.1		4,000	14,297	51,202	53,341	53,241	250	005	0.0
Sport and Recreation Facilities	1.1		- 4	-	~	7	~	-	· ·	
Community Adepto	1111	-				-	-	*	1%	
	1 1			-	561.118				-	
	1.1		-		*	10-	-	374		
Heritage America		*		-	*	7.5	-	Der 1	-	
		os Os	**	-	*	*	-			
Horizago Ameria Revenue Generaling Non-revenue Generaling		× %	~	-		1.75 140 141	-	i w	-	
Heritager Americs Provenue Generating Non-invenue Generating			-	40 40 50 70	-	*	**	ja ja	-	
Non-Averus Generating Non-Averus Generating Provolution of Englands Provolution of Englands		% 0- 4- 4-	#7 70 70 80	100 200 200 200 200		70 70 70	-	-	**	
Neverue Generaling Non-virtue Generaling Non-virtue Generaling Involviment proportion Operations Buildings Housing		% % %		opin sala. sala sala sala sala sala sala sal	100 pri 200 200 400	99 90 90 40	60 91 pr	107 104 105 105 105 105 105 105 105 105 105 105		
Pervious Generaling Non-invenue Generaling Involuntit proportios Operations Buildings Housing Other Assets Notogical or Cultivated Assets		% 0- 4- 4-	#7 70 70 80	obs	10 mm	99 99 99 40 40	40° 10° 10° 10° 10° 10° 10° 10° 10° 10° 1	(a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	00 00 00 00 00 00 00	
Province Generaling Non-diverse Generaling Indo-diverse Generaling Involutional Buildings Positional Buildings Position		90 	97 99 97 97	obs		20 20 20 20 20 20 20 20 20 20 20 20 20 2	100 101 100 100 100 100 100		00 00 00 00 00 00 00 00 00 00 00 00 00	
Pervising Americs Pervision Generaling Non-revenue Generaling Involument proportion Operations Buildings Provising Other America Notogical or Cultivated America		00 00 00 00 00 00 00	# 17	40 40 40 40 40 40 40 40 40 40 40 40 40 4	-	20 20 20 20 20 20 20 20 20 20 20 20 20 2	100 100	PF		
Povercus Generating Pon-virtue Generating Pon-virtue Generating Poveliment proportion Operations Buildings Pousing Poter Accels Rological or Cultivated Accels Serviscles Licences and Pognes		00 00 00 00 00 00 00 00 00 00	# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 10 10 10 10 10 10 10 10 10 10 10 10 1	**************************************	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	10 10 10 10 10 10 10 10 10 10 10 10 10 1	197 19- 10- 10- 10- 10- 10- 10- 10- 10- 10- 10	00 00 00 00 00 00 00 00 00 00 00 00 00	
Province Generaling Non-divinue Generaling Indo-divinue Generaling Involutional Buildings Poulsing Diver Accels Solvojaca or Cubivalva Accels Servidades Licences and Rights		OX OP OP OP OP OP OP OP OP OP	# 17	40 40 40 40 40 40 40 40 40 40 40 40 40 4	-	20 20 20 20 20 20 20 20 20 20 20 20 20 2	10 10 10 10 10 10 10 10 10 10 10 10 10 1	197 196 196 197 197 197 197 197 197 197 197 197 197		
Heritage Aireuts Reverue Generating Non-Heritage Generating Involument proportion Operations Buildings Poulsing Other Adeets Sidogistal or Cuttivated Aceets Servitacles Licences and Pogres Hampiter Aceets Sampiter Aceets	-	X (p)	# 1	70 00 00 00 00 00 00 00 00 00 00 00 00 0	# P P P P P P P P P P P P P P P P P P P	19 19 19 19 19 19 19 19 19 19 19 19 19 1	10 10 10 10 10 10 10 10 10 10 10 10 10 1	197 196 197 197 197 197 197 197 197 197 197 197		
Pervising America Pervising Centeraling Non-invente Centeraling streetment proportion Operations Buildings Prousing Other America Streetment or Cultivated America Servisions Licences and Points Interpretate Ceptiment Servisions Ser		W 6	67 17 18 18 18 18 18 18 18 18 18 18 18 18 18			77 78 78 79 70 70 70 70 70 70 70 70 70 70 70 70 70	10 10 10 10 10 10 10 10 10 10 10 10 10 1			
Heritage Ainests Reverue Generating Non-inverse Generating streetment proportion Operatorat Busings POUSing Ober Annels Stotogical or Cultivated Annels Stotogical Objects Stotogica	-	W 6	#	70 00 00 00 00 00 00 00 00 00 00 00 00 0	-	20 00 00 00 00 00 00 00 00 00 00 00 00 0				
Heritage Airests Reverse Generating Non-reverse Constrainty Streetment groperation Operations Buildings Prousing Other Accels Sicrogical or Cubinoted Accels Sicrogical or Cubinoted Accels Scribudes Licences and Points Microgibte Accels Computer Equipment Partitions and Office Equipment Streetment and Office Equipment Streetment and Office Equipment Streetment S	-	* * * * * * * * * * * * * * * * * * *			-	17 17 17 17 17 17 17 17 17 17 17 17 17 1				
Heritage Aireuts Reverue Generating Non-inverse Generating Investment groporation Operations Buildings POUSing Other Aneets Richaginat or Cuttivated Accels Servitudes Licenses and Pogres Mongliste Accels Computer Equipment Inchinery and Equipment Inchinery and Equipment Inchinery and Equipment Inchinery and Equipment						27 27 27 27 27 27 27 27 27 27 27 27 27 2				
Heritage Airests Reverse Generating Non-reverse Constrainty Streetment groperation Operations Buildings Prousing Other Accels Sicrogical or Cubinoted Accels Sicrogical or Cubinoted Accels Scribudes Licences and Points Microgibte Accels Computer Equipment Partitions and Office Equipment Streetment and Office Equipment Streetment and Office Equipment Streetment S		W (b)				1.77 1.78 1.78 1.78 1.79 1.79 1.79 1.79 1.79 1.79 1.79 1.79				
Perettus Cerecting Non-revenue Cenerating Non-revenue Cenerating Providend Empression Operations Buildings Pousing Differ Accels Sological or Cubinated Accels Servitudes Licences and Fights Intergible Accels Immittee Accels Immittee Cepipinated Servitudes Empression Empression Immittee Cepipinated Servitudes Inchinery and Equipment Temport's Accels And Do'n, Ritarine and Mon-biological Animals		* * * * * * * * * * * * * * * * * * *				177 178 178 179 179 179 179 179 179 179 179 179 179				

Total Upor sing of Existing Associa	6	32,993	31,135			Ĭ	Î.	1	1	ř
Aback infrastructure	- 1 ~	\$2,536		27,419	1				- Injuri	2,42
Storm water infrastructure			20/063	10,010	14,613	13,91	1 17	100	2,200	2.43
Beceical infrastricture		240	1	4,029	1,600	100			-	
Water Supply Infrastructure			,,	4,003	1	2,01			-	-
Sandation Introductive		-				-	1	920	1	-
Sold Wede Infractionare		217						1 -	-	-
Rail Infrastructure	- 1					-	1 -	-	-	+
Constal intraspruçuim						_	T	-	- 1	•
Information and Communication Infrastructure				_	_		-	-	-	
Infraetructure	-1	32,983	28,472	22,845	MUNICI	15,02	6 4740	7 40 700		
Community Facilities	- 1	-			1.500	1,500	1.47.0		2,300	2,43
Sport and Recreation Pacinies		-	2.663	4,443	4,436	4,438		4.1-2	-	-
Community Assets		-	2,003	4,443	5,898	5,83	+		-	
Haritago Aeouts	- 1	-		~	44000	3,83		2	-	-
Amenue Generalies	- 1	-		_				-		Pa.
Mon-teveruse Generating		-			_		1	^	~	-
Inventment properties		*	-	-		-			-	-
Operational Buildings	-	_		130	2,000	2,908	A 844	-	-	-
Housing		-		1500	2,000	1,21,51			- 1	-
Other Assight		-				4.500	-	-	-	-
Biological or Cultivated Assets			-	f30 	2,000	2,000	4000	-	~	
Servicutes			3		-		-	-	-	
Licinices and Rights				•	-	-	-	- 1	-	-
Intingitie Assets		-		~	-	-	-	-	-	-
Computer Equipment		*	-	~	-	*	-	-		-
Partiture and Office Equipment			72		*	-	-	- 1	-	-
Michinary and Equipment				*	*	-	-		-	-
Transport Assets		- 1	.	-	~	ale	de	-	-	-
Land			-01		*	•		-	-	**
Zoo's, Marine and Hon-Sixtosjica Animals	1.1			-		9	*		-	96-
Make	1 1	- 1			*	~	w	:	200	***
imranae	1 1	-	*	*	*	9	*			*
		-								20
Living Recources	1 1				5					,
Total Capital Expenditure		180,966	100,084	140.027	494 494		5000			
Floads Intrastructure	1 1	79,847	75,521	129,956	182,983	184,531	184,531	163,365	92,124	97,863
SEXTS HORSE PRINCIPLE	1 1	1 37,000	70,021	85,714	125,749	127,065	127,068	109,983	92,124	97,063
Electrical Inflatationaline	11	97,476	8,234	54 900	1,005	17,000	1,000	2,000	-	-
Water Supply Intractructure	1 1	01,010	19,63%	14,338	4,250	4,663	4,661	4,101	~	- 1
Sanitation Infrastructure			a	460	400	403	400	1,070	74	-
Sold Weste Infastricture	1 1	217		-			-	- 1	*	-
Pail Infrastructure	1 1	211	-	650	1,700	1,663	1,663		-	140
Coastal Enhancemen	1 1	2	-	*	*	180	-		-	
PROPRIEGY and Communication Ministructure			844		19-	40)	-		-	-
Infrastructure	1 1	696	343	221	550	550	550	600	-	-
Community Facilities	1 1	178,436	84,000	902,302	133,040	(15,132	135,332	117,754	92,124	97,063
Sport and Recognize Pacifies	1 1	907			4,035	4,235	4,235	7,800	-	-
Committee Address	1 1	1,634 2,541	2,754	10,347	5,623	5,118	5,118	3,500	-	-
Heriago Asosta		2347	2,754	19,347	£463	8,333	4,863	11,300	-	16
Reverue Generaling		-	-	~	~	~	~	-	-	-20
Non-revenue Generaling		-	-	-	-			-	-	
Problem sroperios	1 +	- 00	-		-	-	-		**	
Operational Buildings		-	-	-	~	-	**	-	i = .:	-
Houses		2,464	2,918	1,182	8,900	8,290	8,250	10,800	14	- 12
Other Appells	1 ⊦		-			~			-	
Slotogical or Cultivated Aspets		2,464	2,519	1,182	8,000	3,280	8,259	10,000	-	-
Services		M21	-	-	-			-	-	*
Lighters and Rights			-	-	-	~	40	-	-	-
Intangible Assets	-	96		۵	300	900	900	1,000		-
Computer Equipment		50	-		300	200	909	1,800	29	-
Fornitare and Office Equipment		4,398	1,757	2,482	4,110	3,688	3,660	3,000	-	-
Machinery and Equipment		391	225	573	1,428	1,315	1,315	3,797	· ·	4
Transport Assets		1,637	3,263	4,694	7,000	10,230	10,326	8,594	-	-
Land		*	4,760	8,365	17,811	14,393	14,893	7,300	-	-
Zoo's, Mante and Non-biological Animals		-	374	-	- 16	-	-	-	-	-
THE THE PART WHAT THE PART OF		-	-	~	-	~	-	-	-	-
-					1	- 1	- 1			- 1
Manufe		No.	* 1	,		- 1	e 10	- 3000	- 1	11.62
Motife Innotice		50							- 1	139.7
Manure	-	- 1								

ASSET REGISTER SUMMARY - PPE (NOV)	. 5			928,84	842.50	0 301,43	2 083,42	1,134,258	8 404 700	1.00
Ploads Infranciary Storm water infranciaries		495,806		1931,000						1,674
Decora imparcane		(2,282	(2,38)	(2,28)			(partition)	fuelan	(90,272)	(64
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CONTRY PROPERTY.			40.	-	-	-			24.	
Information and Communication Intracructure		371	371	271	201				5	
infraetructure		504,074	463,891	500,799		11 11 11 11 11 11	100		-	
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Other Assets		4,960	4,960	4,960	4,980	4,96	4,960	4,960	4,960	4
Biological or Cultivated Associa	- 1	167,005	160,607	123,898	510	510	510	(20)	(61)	
	1	-	-	-		1		60-03		
Intangible Assets	- 1	205	921	873	680	4.00			49	
Computer Equipment	- 1	00.040				1	1,252	1,401	1,491	t
Furniture and Office Equipment	- 1	23,516	17,382	21,302	3,600			1,004	1,465	1
Machinery and Equipment	- 1	5,600	\$,099	4,678	667	1,181	1,157	2,937	2,957	2
		2,612	6,057	7,138	1,386	2,790	2,793	2,078	2,223	2
Transport Assets		30,086	23,220	31,247	16,846	16,926	15,928	23007	100000	
Land		52,736	55,561	86,961		POCAGO		1,612	(4,318)	£10
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Place Infrarricam		4,513	205	3.025	3,950	3,903	27,400	26,250	29,936	34
Storm water intratacione				-	2,300	3,500	3,506	3,100	3,239	3,
Electrical infrastructure			_		12	-	-	-1	9	
White Supply intrassuctions			_			-	-	-		
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Community Facilities	1 1	4,513	205	3,825	3,590	3,589	3,500	3,100	3,230	3.3
Sport and Recreation Facilities	1 1	1,491	1,054	800	2,550	2,580	2,560	2,790	3,494	3.5
Community Assets	1 1	7,523	7,434	7,686	8,500	8.500	8,500	9,700	10,137	10,3
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Transport Assets		1,277	1,350	825	3,796	3,330	3,330	4,600	4,264	4,3
Land		3,578	4,297	4,794	5,000	5,460	5,900	4,500	6,399	5,91
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Has a % of PPE	1 1	60.1%	63.0%	66.3%	142.8%	254.8%	234.8%	762 4%	2.7%	80.2%
	1	2.7%	1.6%	2.0%	3.4%	3.2%	3.2%	2.6%	27%	28%
owal and approxing and FALM as a % of FIPE		5.8%	5.6%	6.0%						

Explanatory notes to Table A9 - Asset Management

- 1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- 2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

Table 19 MBRR Table A10 - Basic Service Delivery Measurement

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Explanatory notes to Table A10 - Basic Service Delivery Measurement

- $1. \quad \text{Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.}$
- 2. The budget provides for 12 093 households to be registered as indigent in 2025/26 and therefore entitled to receiving Free Basic Services. The number is to be maintained at 12 093 households given the rapid rate of in-migration to the Municipality, especially by poor people seeking economic opportunities.
- 3. It is anticipated that these Free Basic Services will cost the municipality R 5,4 million in 2025/26, increasing to R 9 million in 2027/2028. This is covered by the municipality's equitable share allocation from national government and Interest receivables from electricity.

2 Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

On 29th July 2024, the IDP and Budget process plan as required by section 21 of the MFMA was submitted and approved by Council to ensure that municipality does not fail to prepare and approve its credible budget within the legislated time frames.

IDP review

As per the approved plan, the municipality on the 21-23 October 2024, conducted its public consultative meetings with all 27 wards to review IDP for 2022-2027. The reviewed IDP has been used by the municipality to inform the draft budget for 2025/26 to 2027/28 (MTREF) for consideration. The tabled draft budget will then be subjected for comments and suggestions by stakeholders and public. The Municipal Departments are aligned with the 5 Local Government Key Performance Areas. The Department's strategies are therefore linked to the 5 KRA's Details of the Budgets allocated to the various departments are reflected in schedules SA4-6.

The Departmental SDBIP contains projects and programmes listed in the IDP. The General Manager's performances plan is linked to the Departmental SDBIP.

The SDBIP marries the Performance Management System with the budget and the IDP. Thus the strategic Direction mapped out in the IDP is matched with financial resources and delivery of services as specified in the PMS.

The SDBIP allows the budget to be implemented fully as it identifies:

- The Strategic Imperative Through link with the IDP.
- The Financial Imperative Through links with the Budget
- The Performance Imperative Through links to the PMS

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South Africa society can only be realised through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A Municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in

the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst other, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with Nation and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality, strategically complies with the key national and provincial priorities.

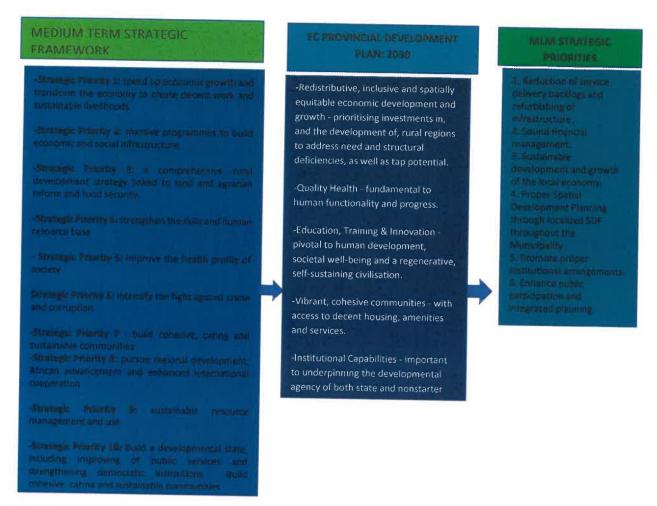
The aim of the revision cycle was develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provision priorities, policies

- Green Paper on National Strategic
- Government Programme of Action
- Development Facilitation Act of
- Provincial Growth and Development
- National and Provincial Spatial Development Perspectives;
- Relevant Sector plans such as transportation, Legislation and policy;
- National Key Performance Indicators (NKPI's);
- Accelerated and Shared Growth
- National Spatial Development
- The National Priority Outcomes

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2022/2027 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives



In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget with that of national and provincial government. All spheres of government place a high priority on infrastructure development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

- 1. Provision of quality basic service and infrastructure which includes, amongst others:
 - Provide Electricity
 - Provide Water
 - Provide Sanitation
 - Provide Waste Removal
 - Provide Housing
 - Provide Roads and Storm Water
 - Provide Public Transport
 - Provide City Planning Service; and

- Maintaining the Infrastructure of the municipality
- 2. Economic growth and development that leads to sustainable job creation by:
 - Ensuring there is a clear structural plan for the municipality;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour-intensive approaches in the delivery of services and the building of infrastructure.
- 3. Fight poverty and build clean, healthy, safe and sustainable communities:
 - Effective implementation of the Indigent Policy;
 - Working with the Provincial Department of Health to provide primary health care services;
 - Extending waste removal services and ensuring effective cleansing;
 - Ensuring safe working environments by effective enforcement of building and health regulations;
 - Promote viable, sustainable communities through proper zoning; and
 - Promote environmental sustainability by protecting wetlands and key open spaces.
- 3.1 Integrated Social Services for empowered and sustained communities
 - Work with Provincial Departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme
- 4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:
 - Optimising effective community participation in the ward committee system; and
 - Implementing Batho Pele in the Revenue Management Strategy.
- 5.1 Promote sound governance through:
 - Publishing the outcomes of all tender processes on the municipal website
- 5.2 Ensure financial sustainability through:
 - Reviewing the use of contracted services
 - Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan
- 4.3 Optimal institutional transformation to ensure capacity to achieve set objectives
 - Review of the organizational structure to optimize the use of personal;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It

provides direction to the Municipality's IDP, associated scrotal plans and strategies, and the allocation of resources of the Municipality's and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building Social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals

Lessons learned with Previous IDP revision planning cycles as well as changing environments were taken into consideration in the compilation for the fourth revised IDP, including;

- Strengthening the analysis and strategic planning processes of the Municipality's;
- Initiating zoned planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

Table 20 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

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majorina reviews arrhancement through imperiences	nution a Financially viable institution that is purlainable and compline with statutes			94,285	94,295		208,345	207,710	201,006	178,626	185,773	195,70
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Table 20MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

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Vocations to other priorities												
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2.2 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

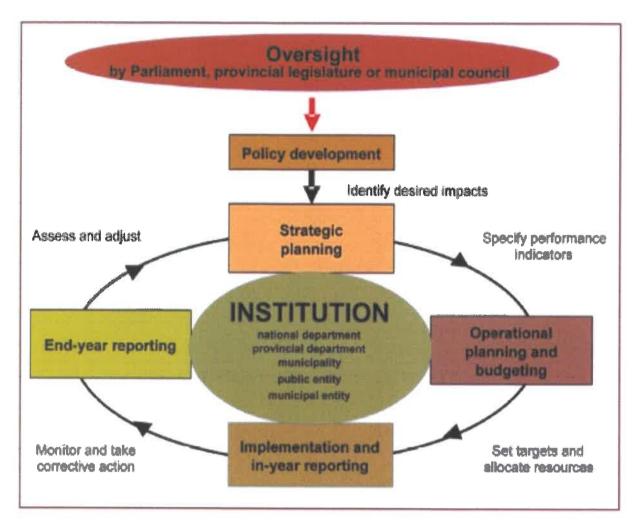


Figure 5 Planning, Budgeting and Reporting Cycle

The performance of the Municipality relates directly to the extent to which it has achieves success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitor and checking on the progress against plan);
- Measurement (indicators of success)
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (marking changes where necessary)

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the Framework of Managing Programme Performance Information issued by the National Treasury:

Figure 6 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

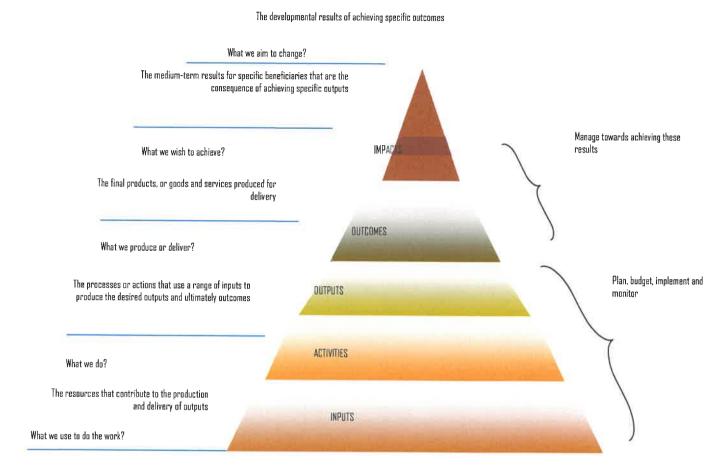


Figure 6 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

MBRR Table SA8 - Performance indicators and benchmarks	MRRR Table	SAR - Perf	ormance in	dicators and	henchmarks
--	------------	------------	------------	--------------	------------

Description of Sessorist indiasace	Storie of echnologies	2021/22	2022000	2020/04		Commit Yo	m 2024/26		3626Q6 Modern	ri Tenta Revolue Francovork	& Expenditure
Section 11		Audited Outcome	Audited Outcome	Audited Sulbone	Original Swelpet	Adjusted Swaper	Full Hear Foresast	Pro-supic guitoome	Budget Year 2025/20	Subprt Year +1 2020/21	Sudget Voor +0 2027/08
Sorrowing Hanagemere											
Credit Rolling											
Capital Charges to Caesaing Expenditure	Hiterest & Principal Park (Operating	0.0%	0.0%	2.76	0.0%	0.0%	5.0%	0.0%	0.5%	0.0%	8.0%
Charles Charges to Chin Romanue	Phance charges & Resegrators of bornseing	0.0%	0.0%	0.3%	6.0%	2.0%	2.0%	0.0%	0.0%	60%	0.0%
Someond familing of 'goet' copiled oppositions'	Serveing-Coulds expenditure pad, transfers	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.7%	20%	0.0%
Buttery of Copical											
Geering	Long Torre Bondattio Punds & Reserves	8.0%	6.0%	6.0%	4.0%	0.9%	6.0%	0.8%	6.60	9.0%	0.0%
Limitics.						1.4.1					
Current Ratio	Current accets/current backlikes	2.0	3.0	2.4	2.4	23	2.3	3.4	21	23	2.4
Dument Ratio adjusted for agod debters	Current also do late debters - 50 Gyp Corrent	2.0	3.6	2.4	2.4	2.8	23	21	21	23	2.6
Liquidity Rose	Money Assets/Current (Jeptites	1.8	1,6	13	24	2.0	2.0	5.0	9.4	1.4	1.5
Herenie Hanniement											1
Armuel Distance Collection Role (Playment Level %)	Lact 12 MPs Receipts Last 12 MPs 90ms	143.8%	101.7%	52%	125,9%	936.7%	1067%	100.2%	107.0%	110.0%	110.0%
Current Digitizes Collection Rate (Cook receipts % of		142.8%	1917%	118.3%	136.0%	994,2%	104.7%	198.7%	107.0%	110.0%	110.8%
Halleyidyer & Olfger nevypholes											
Cuttiminating Departs to Revenue	Yatar Curatanging Settlers to Annual Heyerup	46,8%	33.0%	33.0%	11.0%	13,0%	11.0%	36.7%	24.3%	23.66	15.2%
Languages Debices Bacovered	Distance > 12 Miles Recovered/Treat Debices >									-	49111 1
Creditors Management											
Destus System (Michiga)	% of Creations Paid stores Torres (added Saffact to 05/62)										
Omations to Cook the Sweetingriss		9.3%	1.0%	4.4%	7.1%	7.7%	22%	16.4%	12.0%	13,1%	12.5%
Other Indicators	1										
and the state of t	Total Volume Lagges (NR) technical										
	Total Velune Leades (100) non technical										
	Yolks Cost of Losses Ward Vote										
Entre Dentator Logies (D					1900000	1999000	1900000	1900000	1990000	1900000	1900000
	S Yorkers sends percracied and girrolated										
	1005 critis solicifunds planshased and garranged										
					1500000	1500000	1906000	1930300	1530000	1930000	1500000
	Blair Parchase	1					100000	2000	2000		190000
Wester Violances Stipple/Hispac	Motor represent works				1200000	1900000	1900000	1990000	1900000	1000000	1200000
	Neighbor 1257cycle (angletin				1500000	1500000	1500000	1000000	1930000	1500000	1500000
	Yotal Valume Leasus (NS)								-		
	Total Cost of Labous (Mana 1986)										
Amer Standardon Locales (S)	A Appeare facility brackwood and Spinordood and Spinordood and Spinordood										
Englished (SOS)	Broproport contact Tolio Resignare - zgettas	30.7%	20.7%	29,1%	29.8%	29.9%	28.9%	268%	31.6%	32,4%	31.8%
Personantia	Таки ганчилаливнустоки Явиолия - съвящ	35.9%	34.0%	36.2%	31,9%	56,8%	34.0%	36.0%	35.5%	36.6%	35.3%
Propert & Mandhards	MEMILLORX SUFFICIAL GUIDNING CHANGE	40%	3.0%	3,4%	43%	4.8%	4,8%	5.3%	4.8%	5.0%	4.2%
France creation & Depressioner	POSOrTebs Rovberk - contertovanya)	15,4%	13.7%	17,0%	9.0%	50%	5.0%	0.0%	3.0%	5.0%	42%
OF regulation financial elability indicators											
Desc courings	CTIME Cleaning Revision - Cressing	95.3	58.3	22.1	20.3	11.0	0.72	16.1	10.6	93.4	16.6
LOS BONICI CIBBRS IS REVINCE	Total and/Ministry pomics (dissipro-Smine)	598,5%	1362%	567,0%	40.0%	46,9%	HEAVE	245.0%	163,4%	138.2%	181/6%
dear revenige	(Available cost - thresonance/eventral divad	13.7	14,9	133	7,6	6.5	8,6	8.0	84	3.2	5.1

2.2.1 Performance indicators and benchmarks

2.2.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Matatiele Local Municipality's borrowing strategy is primarily informed by the affordability of debt repayment. The structure of the Municipality's debt portfolio is dominated by annuity loans.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meets its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

2.2.1.2 Safety of Capital

- The debt-to-equity ratio is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets.
- The gearing ratio is a measure of the total long term borrowings over funds and reserves.

2.2.1.3 Liquidity

- Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2025/26 MTREF the current ratio is 2.11 in the 2027/28 financial year 2.34 and 2.44 for the two outer years of the MTREF. Going forward it will be necessary to maintain these levels.
- The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately.

2.2.1.4 Revenue Management

• As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection.

2.2.1.5 Creditors Management

• The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the Municipality, which is expected to benefit the Municipality in the form of more competitive pricing of tenders, as suppliers compete for the Municipality's business.

2.2.1.6 Other Indicators

- Employee costs as a percentage of operating revenue continues to increase over the MTREF.
- Repairs and maintenance as percentage of operating revenue is also decreasing owing directly to cost drivers such as bulk purchases increasing far above inflation. In real terms, repairs and maintenance has increased slightly from the previous financial years as part of the Municipality's strategy to ensure the management of its asset base.

2.2.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For the 2025/26 financial year 12 039 registered indigents have been provided for in the budget with this figured increasing to 10 000 by 2027/28. In terms of the Municipality's indigent policy registered households are entitled to 50 kWh of electricity and free waste removal as well as a discount on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 27 MBRR A10 (Basic Service Delivery Measurement)

2.4 OVERVIEW OF BUDGET RALATED POLICIES

As listed hereunder are all the budget related policies that were reviewed;

Matatiele Local Municipality. All these policies can be viewed on the official municipal website www.matatiele.gov.za

- 1. Budget policy,
- 2. Cash management policy,
- 3. Cash shortage policy,
- 4. Credit control and debt collection policy,
- 5. Cost containment policy,
- 6. Customer care policy,
- 7. Customer incentive scheme policy,
- 8. Data backup policy,
- 9. Debt capacity policy,
- 10. Donor finance policy,
- 11. Electricity token policy,
- 12. Entertainment & refreshments policy,
- 13. Fleet Management Policy,
- 14. Unclaimed deposits policy,
- 15. Fraud prevention plan,
- 16. Gifts policy for officials,
- 17. Grants & donation policy,
- 18. GRAP framework policy,
- 19. Impairment and write off policy,
- 20. Cash-up Policy,
- 21. Fixed Assets Policy,
- 22. Payment Policy,
- 23. Petty Cash Policy,
- 24. Rates Policy,
- 25. Special Services Policy,
- 26. Strategy to improve Debtor policy,
- 27. Supply Chain Management Policy,
- 28. Tariff Policy,
- 29. Use of Credit Card Policy and
- 30. Virement Policy.
- 31. Infrastructure procurement and delivery management policy.
- 32. Indigent Policy
- 33. Banking and Investments Policy
- 34. Use of Consultants Policy

Overview of Budget Assumptions

Arising from the above Overview of Economic Analysis, the following Budget Assumptions were made and are affected in the 2025/26 budget:

- Lestimate Salary Increases
- 2025/26 4.3%
- \bullet 2026/27 = 4.3%
- 2027/28 4,0%
- Lebt Impairment: the overall collection levels are estimate around 85% overall for the MLM. Payment levels for the following revenue streams have been estimated as follows:
- Property Rates (85% in 2025/26)
- Electricity (85% in 2025/26)
- Refuse (85% in 2025/26)
- Other expenditure: In order to accommodate the increases in salaries, bulk purchases, debt Impairment and depreciation, it means that all other expenditure will increase at a reduced rate or maintained at the current levels;
- ♣ The Budget is based on current service levels.
- ♣ Government grants for the years 2025/26- 2027/28 are as per the Division of Revenue Act, assuming that all allocations will be received;
- Growth in staff related costs has been provided for in the budget at 4.3% per annum, growth in the remaining expense items range from 0% to 10%;

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Breakdown of the operating revenue over the medium-term

Description	223	2021/22	20022/23	2823/24		Current Ye	ner 202425		2025/26 Medican	Term Revenue & Feamework	Expenditure
R throughout	4	Audited Outcome	Audited Outsome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-suitie outcome	Sudget Year 28/25/36	Bedget Year +1 2020/27	Budget Year +2 2027/26
Revenue											
Exchange Revenue											1
Service charges - Electrolly	2	56,530	99,154	87,647	76,446	75,446	76,446	66,168	91,308	94,960	96,759
Service changes - Walter	2		~		9	-				-	- 2
Service charges - Waste Water Management	2			39		-		44	_	-	
Service charges - Winste Management	2	11,615	11,713	11,499	15,526	15,526	15,526	9,794	15.526	15,147	16,793
Sale of Goods and Rendering of Services		923	41,120	37,443	5,945	32,944	32,544	1,854	26,470	25,184	27,335
Agency services		**	-	40	-	3,000	3,000		1,800	1,872	1,547
Interest				-		er.		2		127	
Interest comed from Recovables		2,166	1,313	1,687	2,200	2,200	2,200	1,416	2,200	2,288	2,380
Interest earned from Current and Non Current Assets		9,599	19,146	24,961	26,613	28,813	28,913	19,278	28,813	29,966	31,164
Dividents		-	~ ~	4	- 10	-	in land	-		-	0.7
Rent on Land	ш	144	205	327				-	001		
Rental from Fixed Assets		1,260	1,237	1,294	2,928	2,028	2,029	1,697	2,229	2,309	2,401
Licence and permits		3,583	3,596	3,969	4,922	1,522	1,822	3,511	4,438	4,611	4,796
Special Rating Levres		dist.	-	W .	-	990	-	80	-00		100
Operational Revenue		283	264	436	892	802	892	354	908	915	952
Hon-Exchange Revenue											
Property reles	2	48,726	48,716	55,849	61,937	61,937	61,937	57,364	61,937	67,997	70,300
Swicherges and Taxes		: e	-	-	- 1	1961	SHI		-	- 10	40%
Pines, penalties and folicits		2,058	2,754	2,288	25,890	1,020	1,626	1,594	3,048	3,170	3,297
incences or pennity		(96)	64	28	25	25	29	30	25	26	27
Transfer and subsatiles - Operational		267,351	293,763	316,436	360,244	334,647	334,947	357,436	331.656	324,160	338,919
Filerest		14,020	14,956	16,571	(=	24,270	24,275	13,733	24,270	25,261	26,290
Fuel Levy		-		-		200	-	-	evalue a	Nondepos a	1/4/A/00
Operational Revenue				-	-			2			
Gerns on disposal of Assets		-	104								
Other Georg		(15)	591	2			0		1	3	
Discontinued Operations		1,00	471					1		-	-
Total Revenue (excluding capital transfers and contrib		418.076	494,643	\$36,492	504,469	506,289	\$86,369	533,533	984,610	599.445	625,339

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as electricity and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

- The revenue strategy is a function of key components such as:
- Growth in the municipality and economic development:
- Revenue management and enhancement;
- Achievement of 85 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The tariff has 0% increases for the 2025/26 MTREF on the different revenue categories are:

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/2026
1	REFUSE REMOVAL CHARGES			II.
1.1	Domestic Removals			
(a)	Every owner or occupier of premises from which refuse is removed twice weekly shall pay the Council a fee of per bag per month.	139.19	-	139.1
	Commercial Removals Each individual/separate business shall be charged a basic service charge per month.	208.77	-	208.7
1.3	In addition to 1.2 every owner or occupier of business premises from which refuse is removed, shall pay the Council a fee of per bag per month, removal twice weekly.	208.77	-	208.7
	Provided that Council may at any time conclude separate agreements with commercial users who require that refuse be removed more than twice a week. The above tariff shall be the applicable tariff.			
	Where refuse is removed from shops and dwellings or flats situated on the same premises such shops and dwellings or flats shall be regarded as separately occupied buildings, and the charges for the removal of refuse shall be as prescribed in applicable scales.			
	Availability Charge A availability fee , is charged to any vacant commercial erven located in the town areas of Cedarville, Matatiele and Maluti.	235.94		235.9
	A availability fee , is charged to any vacant domestic erven located in the town areas of Cedarville, Matatiele and Maluti.	117.97	-	117.9
2	BUILDING PLAN FEES			
	The fees payable for plans of any building submitted in terms of the building regulations shall be calculated at R6.00 per R1 000 or part thereof in respect of total estimated cost of the work, subject to a minimum charge of R1 000. Building			
	Cost is calculated at R2 500 per m ² . This caluculation is used to calculate the building plan fees for buildings in excess of 100m2 and major alterations to existing buildings.			
2.1.1	Building less than 80m ² .	813.39	-	813.3
	Building less than 100m2.	2 051.23	-	2 051.2
2.1.3	Building more than 100m2. Tariff 2.1 is applicable			
2.1.4	Hoarding Permit			
	Commercial (for 3 months)	264.02	_	264.0
	Residential (for 3 months)	234.57	-	234.5
	Industrial (for 3 months)	455.94	-	455.9
	CBD Buildings (for 3 months)	714.89	-	714.8

2 BUILDING PLAN FEES 2.1 The rises payable for plans of any building submitted in terms of the building regulations shall be calculated at R8.00 per R1 000 or part thereof in respect of total estimated cost of the work, subject to a minimum charge of R1 000. Building Cost is calculated at R2 500 per m². This calculation is used to calculate the building plan foes for buildings in excess of 100m2 and major alterations to existing buildings. 2.1.1 Building less than 80m². 2.1.2 Building less than 80m². 2.1.3 Building less than 80m². 2.1.4 Hoarding Permit 2.1.4 Hoarding Permit 2.1.5 Building less than 100m². 2.1.6 Cornecical (for 3 months) 2.1.7 Farif 2.1 is applicable 2.1.8 Building less than 100m². 2.1.9 Building less than 100m². 2.1.1 Cornecical (for 3 months) 2.1.2 Cornecical (for 3 months) 2.1.3 Building less than 100m². 2.1.4 Cornecical (for 3 months) 2.1.5 Demolishing fee for all buildings 2.1.5 Demolishing fee for all buildings 3.1 Building less than 100m². 3.1 Au	813.3 2 051.2 264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4' 39.86 511.7'
regulations shall be calculated at R8.00 per R1 000 or part thereof in respect of total estimated cost of the work, subject to a minimum charge of R1 0000. Building Cost is calculated at R2 500 per m².This calculation is used to calculate the building plan fees for buildings in excess of 100m2 and major alterations to existing buildings. 2.1.19 building less than 80m². 2.1.29 building less than 100m2. 2.1.30 building less than 100m2. 2.1.40 Hoarding Permit Cornercial (for 3 months) Residential (for 3 months) CBD Buildings (for 3 months) CDD opp of Buildings 2.1.50 Demolishing fee for all buildings 2.1.60 Demolishing fee for all buildings 2.1.60 Demolishing tee for all buildings 2.1.70 Demolishing fee for all buildings 2.1.80 Demolishing fee for all buildings 2.1.90 Demolishing fee for all buildings 2.1.90 Demolishing fee for all buildings 2.1.10 Buildings (for 3 months) 2.1.10 Buildings (for 8 months) 2.1.10 Build	2 051.2 264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4' 39.86 51.7' 784.9
total estimated cost of the work, subject to a minimum charge of Rt 000. Building Cost is calculated at R2 500 per m². This calculation is used to calculate the building plan foce for buildings in excess of 100m2 and major alterations to existing buildings.	2 051.2 264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4 39.60 51.70 784.9
the building plan foos for buildings in excess of 100m2 and major alterations to existing buildings. 2.1:19 Building less than 80m². 2.1:2 Building less than 100m2. 2.1:3 Building less than 100m2. 2.1:3 Building less than 100m2. 2.1:4 Hoarding Permit Commercial (for 3 months) Residential	2 051.2 264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4 39.60 51.70 784.9
to existing buildings. 2.1.1 Building less than 80m². 2.1.2 Building less than 100m2. 2.1.3 Building more than 100m2. Tariff 2.1 is applicable 2.1.4 Hoarding Permit Commercial (for 3 months) Residential	2 051.2 264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4 39.60 51.70 784.9
2.1.1 Building less than 80m², 2 051.23 - 2.1.2 Building less than 100m2. 2 051.23 - 2.1.3 Building less than 100m2. 2 051.23 - 3 Building less than 100m2. 3 051.23 - 3 Building less than 100m2. 3 051.23 - 3 Building less than 100m2. 3 051.23 - 3 Building less than 100m². 3 051.21 - 3 Building less than 100m². 3 051.21 - 3 Building less than 100m². 3 051.23 - 3 Build	2 051.2 264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4 39.60 51.70 784.9
2.1.3 Building less than 100m2. Tariff 2.1 is applicable Tariff 2.1 is applicable 2.1.4 Morading Permit Cormercial (for 3 months) Residential (for 3 months) Residential (for 3 months) Residential (for 3 months) CBD Buildings (for 3 months) CBD Buildings (for 3 months) CBD Buildings (for 3 months) 2.1.5 Demolishing fee for all buildings 2.1.6 Copy of Building Plan A A A B B B B B B B B B B B B B B	2 051.2 264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4' 39.86 51.7' 784.9
2.1.3 Building more than 100m2. Tariff 2.1 is applicable 2.1.4 Hoarding Permit Commercial (for 3 months) Residential R	264.0 234.5 455.9 714.8 433.0 6.11 13.20 26.4 39.86 51.76
Tariff 2.1 is applicable 2.1.4 Hording Permit Commercial (for 3 months) Residential (for 3 months) (28.02 - Residential (for 3 months) (29.02 - Residential (for 3 months) (29.05 - Residential (for 3 months) (20.05 - Residential (for 4 months only) (20.05 - Residential (for 4 months only) (20.05 - Residential (for 4 months only) (20.05 - Residential (for 5 mo	234.5 455.9 714.8 433.0 6.1 13.2 26.4 39.6 51.7 784.9
2.1.4 Hoarding Permit	234.5 455.9 714.8 433.0 6.1 13.2 26.4 39.6 51.7 784.9
Residential (for 3 months)	234.5 455.9 714.8 433.0 6.1 13.2 26.4 39.6 51.7 784.9
Industrial (for 3 months)	455.6 714.8 433.0 6.1 13.2 26.4 39.6 51.7 784.6
CBD Buildings (for 3 months)	714.8 433.0 6,1 13.20 26.4 39.8 51.7 784.9
2.1.5 Demolishing fee for all buildings	433.0 6.1 13.2 26.4 39.6 51.7 784.9
2.1.6 Copy of Building Plan A4	6,1 13,2 26,4 39,8 51,7 784,9
2.1.6 Copy of Building Plan A4	6,1 13,2 26,4 39,8 51,7 784,9
A4	13.2(26.4) 39.6(51.7) 784.9 784.9
A3	13.2(26.4) 39.6(51.7) 784.9 784.9
A2	26.4 39.6 51.7 784.9 784.9
A1	39.6(51.7) 784.9 784.9
2.1.7 Boundary Wall (Brick or Blocks) 1800mm high Boundary Wall (Precast) 1800mm high Boundary Wall (Palisade Fencing) 1800mm high. Identification of site beacons must be done by professional land surveyor. The Municipality will provide technical advice only. 2.1.8 Minor Works in terms of section 13 of the act (valid for 6 months only) Residential None Residential None Residential 715.90 2.1.9 Temporal Structures Tent Carport Container for site office or site storage during construction only 780.89 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	51.79 784.9 784.9
2.1.7 Boundary Wall Boundary Wall (Brick or Blocks) 1800mm high Boundary Wall (Precast) 1800mm high Boundary Wall (Palisade Fencing) 1800mm high Identification of site beacons must be done by professional land surveyor. The Municipality will provide technical advice only. 2.1.8 Minor Works in terms of section 13 of the act (valid for 6 months only) Residential None Residential 11.26 12.1.9 Temporal Structures 12.1.9 Tent Carport Container for site office or site storage during construction only 12.1.10 Building Plan Fee 13.24.95 14.1.05 15.1.10 Building Plan Fee 15.1.10 Swimming Pool Cocupational Certificate Second call site Inspection for the same inspection stage 16.1.10 Second call site Inspection for the same inspection stage 17.1.10 Suilders Deposits 18.1.10 The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	784.9 784.9
Boundary Wall (Brick or Blocks) 1800mm high Boundary Wall (Precast) 1800mm high Boundary Wall (Palisade Fencing) 1800mm high. Identification of site beacons must be done by professional land surveyor. The Municipality will provide technical advice only. 2.1.8 Minor Works in terms of section 13 of the act (valid for 6 months only) Residential None Residential 715.90 - 2.1.9 Temporal Structures Tent Carport Container for site office or site storage during construction only 780.89 - 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	784.9
Boundary Wall (Precast) 1800mm high Boundary Wall (Palisade Fencing) 1800mm high. Identification of site beacons must be done by professional land surveyor. The Municipality will provide technical advice only. 2.1.8 Minor Works in terms of section 13 of the act (valid for 6 months only) Residential None Residential None Residential 715.90 - 2.1.9 Temporal Structures Tent Carport Carport Container for site office or site storage during construction only 780.89 - 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	784.9
Identification of site beacons must be done by professional land surveyor. The Municipality will provide technical advice only. 2.1.8 Minor Works in terms of section 13 of the act (valid for 6 months only) Residential None Residential 715.90 - 2.1.9 Temporal Structures Tent Carport Container for site office or site storage during construction only 780.89 - 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	
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2.1.8 Minor Works in terms of section 13 of the act (valid for 6 months only) Residential Anne Residential 715.90 - 2.1.9 Temporal Structures Tent Carport Container for site office or site storage during construction only 780.89 - 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2. Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	
Residential 411.26 - None Residential 715.90 - 1 715.90 - 2 715.90	
Residential 411.26 - None Residential 715.90 - 1 715.90 - 2 715.90	
None Residential 2.1.9 Temporal Structures Tent Carport Container for site office or site storage during construction only 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	411.2
Tent Carport Container for site office or site storage during construction only 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	715.9
Carport Container for site office or site storage during construction only 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	
Container for site office or site storage during construction only 780.89 - 2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	324.9
2.1.10 Building Plan Fee Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	780.8
Pre- Scrutiny Plan Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	780.8
Swimming Pool Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	000.4
Occupational Certificate Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	289.4 784.9
Second call site Inspection for the same inspection stage 2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	194.9
2.2 Builders Deposits The following deposits must be paid by building contractors/owners in a developed area, prior to the commencement of any work: (a) Extensions less than 100m² or part thereof as determined by the Building Inspector but not more than	259.9
but not more than	
(b) Extraction and the 400 2 had a size 2	250.0
(b) Extensions more than 100m² but less than 200m² or part thereof 1 135.00 -	1 135.0
(c) Extensions more than 200m² but less than 500m² 4 725.00 -	4 725.0
(d) Extensions more than 500m² or part thereof 6 615.00 -	6 615.0
2.3 Penalty Deposits will be forfeited after 7 days from date of completion certificate, should the Developer/Contractor not have the sidewalk/pavement cleared within such period.	
2.4 Exemption Certificate	
Fee payable for minor building work as contemplated in Section 13 of the National Building Regulations and Building Standards Act, 1977(Act 103 of 1977) as 115.76 amended	115.7
3 POUND FEES	
3.1 School B. Date (Company)	
Schedule B: Rate of Compensation for all animals delivered to the pound, per head.	21.33
3.2 Schedule C: Trespass on private land Description of animal	
Donkeys, Horses, Cattle, Pigs and Ostriches, per head per day 17.26 -	17.26
Sheep and goats per head per day 12.18 -	40.1
3.3 Schedule E: Pound Fees Description of animal	12.18
Donkeys, Horses, Cattle, Pigs and Ostriches, 17.26 -	47.00
	37.21
Sheep and Goats. 12.18 -	37.26
3.4 Schedule F: Sustenance fees Description of animal	
Donkeys, Horses, Cattle, Pigs and Ostriches, per head per day 28.43 -	
Shara and Guata and Anada	17.26 12.18 28.43
Sheep and Goats, per head Per day 17.26 -	12.1

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/203
6	ELECTRICITY CHARGES			
	Electricity tariff subject to National Electricity Regulator S.A approval			
	The charges payable by consumers for the supply of electricity shall be as follows:			
6 1	Scale 1: Domestic Consumers			
(a)	Basic charge, single or three phase per household per month. Plus the following	730.46	15.90%	0.40
	kWh charges per month.	750.40	15.90%	846
- 4	0-50	1.62	15.90%	1.
	51-350 351-600	2.10	15.90%	2.
	600 over	2.98	15.90% 15.90%	3.
,,,	Control Control	0.01	10.9070	4.
(6)	Scale 2: Commercial & Other Consumers			
	Basic charge of consumers with the following kVA installed per month			
	0 - 25 KVA Commercial unit charge:	810.02	15.90%	938
	Sommor of a tritt of a re-	3.17	15.90%	3.
	26 - 64 KVA	3 019.60	15.90%	3 499
	Commercial unit charge:	3.23	15.90%	3.
- 1	65 KVA and more	17 668.30	15.90%	20 477.
- 1	Commercial unit charge:	3.23	15.90%	20 477.
-				
(c)	Scale 3: Pre-Paid Metre Units			
-	Domestic;			
	That a flat rate per kWh			
- 1	0-50	1.60	15.90%	1.4
	51-350 351-600	2.09	15.90%	2.
- 1	600 over	2.96 3.55	15.90% 15.90%	3.
	Commercial Prepaid		10.00%	4.
	That a flat rate per kWh			
- 1	0 - 2000 kWh	3.23	15.90%	3.1
(d)	Scale 4: Schools/School Hostels			0
(,,	Scale 4. Schools/School Hostels			
	Schools defined as the majority of its Teachers paid for by the Government or			
ľ	State Education Department."			
	Basic Charges per month,	582.74	15.90%	675.
ľ	Plus the following charger per kWh per month			
12	2000 - and more	2.19	15.90% 15.90%	2.5
3.2	Special Agreements		10.0074	۷.۰
-	The Council reserves the right in special circumstances to enter into special			
18	agreements subject to the approval of the Premier of the supply of electrical energy o consumers.			
Į,	d consumers.			
.3	Change of Scale			
	Where a consumer elects to change from any one scale to any other scale, he shall			
- 17	Duty the Municipal Manager in writing at least 30 days prior to the date on which			
į,	he elected scale shall take effect, and shall remain on such elected scale for a period of not less than 12 months.			
1 5	Primate to Committee Commi			
. 4	Supply to Separate Consumers on same Premises			
٧	Where electricity is supplied to shops and dwellings or flats situated on the same			
0	premises such shops and dwellings or flats shall be regarded as separately accupied buildings, and the charges for the supply of electricity shall be as			
þ	prescribed in applicable scales.			
.5 F	Payment of Accounts			
- 1				
0	All accounts for the supply of electricity shall become due and payable on demand out not later than the last working day of the month following the month to which			
S	SUCH accounts relate. Any account which remains uppoid after such data shall be			
s	subject to a penalty of 1,5%. Please note that a portion of a month shall be deemed			
p) 1	The Council may disconnect the supply of electricity where any account remains			
W	ripaid at the end of the month following the month in respect of which such account	123.35	15.90%	142.
c	harge of R123.35 excl. VAT in addition to all other outstanding charges.		. 5.55 /6	142.
	Consumers shall be responsible for obtaining statements of their accounts so as to			

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/202
6.6	Deposits	2024/2023		
	Every consumer shall when making application for a supply of electricity deposit with the Council the applicable amount as tabled hereunder.			
(a)	Domestic consumers	5 136.00	15.90%	5 952.6
(b)	Small power consumers with installation not exceeding 25 KVA	12 840.00	15.90%	14 881.5
(c)	Medium power consumers with a demand exceeding 25kVA but not exceeding 64 Kva	22 470.00	15.90%	26 042.7
(d)	Large power consumers with a demand exceeding 65KVA to supply a bank guarantee equal to two months estimated average usage.		J	
6.7	Connection Fees and other Charges			
(a)	Commercial and other consumers electricity connection fees and be charged at cost of materials, labour, supervision plus 10% payable in advance.			
(b)	Domestic consumers electricity connection fees payable in advance.			
	Cost plus 10% provided that the cost be taken from the boundary of the Erf per property of the applicant.			
(c)	For a connection after a disconnection at consumers request, or in case of a faulty installation exc vat payable in advance.	682.89	15.90%	791.4
(q) l	For the testing of a metre cost plus 10%			
(e) F	or a special reading of metre R50.00 payable in advance.			
(f) F	For an investigation to establish the cause of a defect in consumers installation - R77.55 plus VAT payable in advance. (Call out fee)	77.55	15.90%	89.88
(g) F	For each inspection and testing of an installation after failure to pass the first inspection and test - R120.39 payable in advance.	129.25	15.90%	149.80
(h) (Conversion			
d	On application from a consumer to convert from the conventional electricity metre to pre-paid metre the following fee is applicable:	8 536.08	15.90%	9 893.32
(i) C a sı	On application from a consumer to convert from the conventional electricity metre or any other meter to a pre-paid metre the following fee is applicable on condition that such application and payment is made before 30 September 2004. After 30 eptember 2004 - (h) apply.			
lin.	/here supply has been disconnected as a result of unauthorized reconnection, egal bypassing of meter or for tampering; per disconnection and adiditional sum for hits stolen.	10 913.27	15.90%	12 648.48
Ta	ampering for second time	21 826.55	15.90%	25 296.97
-	ampering for 3rd time			
18	The state of the s			

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/2026
	7 CEMETERY CHARGES			
	The following fees shall be payable to the Council in respect of burials and other services in the public cemetery.			
7.1	Burial Plots - Charge per Burial Plot			
	A non-refundable charge of:			
		184.32	_	184.3
7.2	Burial Fees	1		
(a)	Adult			
(b)	Child	305.06		305.0
(0)	Crilid	305.06		207.0
7.3	Miscellaneous Charges			305.0
(a)	Exhumation of body			
- 1	·	2 307.13	-	2 307.13
(b)	Widening or deepening of grave	311,42		
(c)	Permit to erect a memorial	011,42	~	311.42
7.4	Fees for non-residents of the municipal area shall be the great it.	126.94	_	126.94
				,=0,0 ,
7.6	After hours burial request as in (7.1) plus 100%			
7.07	At least 16 working hours notice must be given of a burial			
7.61		500 1		
7 . 1	nternment of ashes in excising graves	508.75		508.75

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/2026
1	PUBLIC HALLS TARIFF			
8.	Town Hall (Matatiele)			
(a	Main hall and kitchen per 12 hour period per day.	4 374.72		
	Main hall and kitchen per function exceeding 12 hour.		-	4 374.7
		5 091.35	-	5 091.3
8.2	Town Hall (Maluti Civic Centre)			
(a)	Main hall and kitchen per 12 hour period per day.	4 374.72		4 374.7
(b)	Main hall and kitchen per function exceeding 12 hour.	5 091.35	-	5 091.3
	Town Hall (Cedarville)			
(a)	Main hall and kitchen per 12 hour period per day.	1 653.75		1 653.7
(b)	Main hall and kitchen per function exceeding 12 hour.	2 386.91		2 386.9
(c)	Old Cedarville Boardroom	450.00		
83	Harry Gwala Park Community Hall	159.86	-	159.8
(a)	Main hall and kitchen per 12 hour period per day.	716.63	-	716.63
(b)	Main hall and kitchen per function exceeding 12 hour.	716.63		716.63
8.4	Nokhwezi & Msingizi Community Hall			
(a)	Hall per 12 hour period per day			
		716.63	~	716.63
8.5	Hall per kitchen per function exceeding 12 hours Library Hall (Matatiele)	716.63	-	716.63
(a)	Hall per 12 hour period per day			
	Library Hall (Cedarville)	238.14	-	238.14
(a)	Hall per 12 hour period per day	207.27		207.07
8.7	Community Halls (Rural Area)	207.27	<u>-</u> J	207.27
(a)	Hall per 12 hour period per day	159.86	- 1	159.86
8.8	Equipment			100.00
0 0 1	The public address system per day or part thereof	438.80		438.80
	n addition to 8.1 to 8.6 above the hirer shall purchase pre-paid electricity cards for the supply of electricity.			
Įτ	Where the hall is hired there shall first be deposited with the Chief Financial Officer he following amounts which amounts shall be refunded when the premises is nanded over in satisfactory condition.			
	Fown Hall (Matatiele)	4 535.00	- 1	4 535.00
h	Fown Hall (Cedarville)	1 790.00		1 790.00
ŀ	tarry Gwala Park Community Hall			
		735.00		735.00
ľ	kokhwezi & Msingizi Community Hall	735.00	-	735.00
L	ibrary Hall (Matatiele)	245.00	- 1	245.00
	ibrary Hall (Cedarville)	192.00	- [192.00
11/6	Community Halls			102.00
LL V	he Municipal Manager has delegated Authority to hire the Community Halls to datatiele Local Registered Non-Profit Organisations/Institutions and to resident nembers of the community for memorial/personal social activities at a variable harge not less than the following amount per occassion	80.08	-	80.00

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/2026
9	MISCELLANEOUS SERVICES			
9.1	Sundry Charges Search Fees			
	Other than from the Minutos of proceedings of the Council, for any document or information required dated back:			
(b)	Between 1 to 12 months	41.00		44.0
(c)	More than 12 months but not more than 24 months.			41.0
		81.24	-	81.2
(d)	24 Months or more but not more than 48 months.	152.32	-	152.
(e)	48 months or more	304.64		304.6
9.2	Copy of valuation roll (Electronic only)	760.58		760,5
9.4	Copy of voters roll (per ward) Rates and Service clearance certificates	760.58 81.24		760.5 81,2
	Deed Search Print out Title Deed Search	31.96		31.9
	SG Diagram Search per image (1page)	141.52 18.26	-	141.6
9.5	Objections or Appeals to property valuations	71.08		
9.6	Services rendered by Council but not covered in tariffs of charges.	71.08		71.0
	Valuation Certificate	87.33		87.3
.11	Copy of estimates Amendments of conditions of approval (per condition)	325.96 286.36		325.9 286.3
.12	Vehicle pound fees on all impounded vehicles per vehicle per day plus tow-in costs	224.41		224.4
12	Impounded vehicles not released within 90 (ninety) days will be sold			
. 13	Chemical toilet hire per toilet per day: Fee	798.15		798.1
.14	Deposit per toilet Sports grounds rental	399.07	-	399.0
	Local clubs for practices per practice	89.36		89.3
	Local clubs per game	445.79		
	Outside clubs per game	668.18		445.7 668.1
	Stadium hire for non sporting events.	570.69		570.6
	Tennis Court Rental			
	PER PRACTICE			
	Practice sessions maximum of 3 hours per session Fees per team of 2 players (below the age of 18)	00.00		
	(18 and above)	26.09 95.65		26.0 95.6
İ	PER MATCH			
-	Fees per Match team of 2 players- (below the age of 18)			
-	(18 and above)	104.35 182.61		104.3 182.6
1	SEASON TICKETS (SIX MONTHS)			
	Fees per Practice per team of 2 – (below the age of 18)	191,30		191.3
	(18 and above)	573.91		573.9
ŀ	YEAR TICKETS (12 MONTHS)			
Ī	Fees per Practice per team of 2 - (below the age of 18)	486.96		486.9
	(18 and above)	973.91		973.9
.15	Pre-paid Electricity Metering cards to be purchased for the use of lights at the stadium at the Domestic Rates.			
16	A penalty will be charged for any dishonoured chaque.	200.04		200.0
18	Damage to any Council property Cleaning of over grown property after failing to respond to councils instruction to	2 173.09		2 173.0
	clean this said property. Dog Licenses	5 632.76	-	5 632.7
- 1	Dogs	22.34	- 1	22.34
	Library Fines Lost books + cost of the book.	30,47		
	Book/s per day Video/s per day	30.47		30.47
- 1	Photocopies per copy			
	Internet per 30 minutes Internet E-Mail address per 6 months.			
21	Transport & Plant Hire			
	Bomag NUF 4609 Grader			
	NCX 2721 Bobcat NCX 2661 JCB			
	Bush Cutter Petrol Saw			
	Wacker			
	_awn Mower Generator (without petrol)			
1				
	Water Pump			
1	Water Pump Angle Grinder (230mm) Oril			
1	Water Pump Angle Grinder (230mm) Oril Welding Machine (220 smp)			
	Water Pump Angle Grinder (230mm) Dril Welding Machine (220 amp) Welding Machine (250 amp) Conpressor (380 Volt)			
	Water Pump Angle Grinder (230mm) Orl Welding Machine (220 amp) Welding Machine (250 amp)			
	Water Pump Angle Grinder (230mm) Dril Welding Machine (220 amp) Wolding Machine (250 amp) Conpressor (380 Volt) High Pressure Washer Extension Lead For Spray			
22	Water Pump Angle Grinder (230mm) Dril Welding Machine (220 amp) Wolding Machine (250 amp) Conpressor (380 Volt) High Pressure Washer Extension Lead Tar Spray Fender Documents			
22	Water Pump Angle Grinder (230mm) Dril Welding Machine (220 amp) Wolding Machine (250 amp) Conpressor (380 Volt) High Pressure Washer Extension Lead For Spray		Ī	R 250.87
1 1 1 1 1 1 1 22	Water Pump Angle Grinder (230mm) Dril Welding Machine (220 amp) Wolding Machine (250 amp) Conpressor (380 Volt) High Pressure Washer Extension Lead Tar Spray Fender Documents			
22	Water Pump Angle Grinder (230mm) Dril Welding Machine (220 amp) Welding Machine (250 amp) Conpressor (380 Volt) Cligh Pressure Washer Extension Lead Tar Spray Fender Documents Fender that is less than R1 million (including VAT)			R 260.87 R 434.76 R 869.57

	DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/2026
10	BUSINESS LICENSES			
10.1	Food Vendors in caravans & carts or similar vessel	194.97	-	194.97
10.2	General Dealers	649.89	<u>-</u>	649.89
10.3	Supermarkets, Wholesalers & Butcheries	649.89	_	649.89
10.4	Restaurants, B&B's, Hotels, Guest Houses, Lodges	649.89	-	649.89
10.5	Spaza Shops	390.12	-	390.12
10.6	Funerai Parlours	649.89	-	649.89
10.7	Hawker License: Trucks & Bakkies	194.97	-	194.97
10.8	Hawker License: Street Vendors	104.35	_	104.35
10.8.1	Hawker License: Sheltered	156.52	_	156.52
	Hawker License: (Special Application – Events)	389.94	-	389.94
10.10	Clothing Shops	649.89	-	649.89
10.11	Hardware	649.89		649.89
10.12	Garages	649.89	-	649.89
10.13	Livestock Sales	259.96	-	259.96
10.14	Car wash	259.96		259.96
10.15	Laundromat/Dry Cleaning	649.89	-	649.89
10.16	Financial Institution	649.89		649.89
10.17	Beauty Parlour: Hair Salons, Barber Shops etc	259.96	_	259.96
10.18	Furniture Shops	649.89	-	649.89
10.19	Legal Practice	649.89	-	649.89
10.20	Surgeries	649.89		649.89
10.21	Transport Industry	649.89		649.89
10.22	Liquor: Bottle Stores, Taverns	649.89	_	649.89
10.23	Book Shops	649.89	_	649.89
10.24	Brokers: Insurance, Estate agents etc	649.89	_	649.89

DESCRIPTION	New Tariff VAT Excluded 2024/2025	Increase for 2025/2026	New Tariff VAT Excluded 2025/2026
15 ADVERTISING & SIGNAGE	"		1
15.1 Billboards			
non refundable application fee per board/sign (annually)	2 956.52		2 956.52
+ Approval fee per aplicant	79.13	-	79.13
15.2 Ground Signs			10,10
non refundable application fee per board/sign (annually)	272.17	-	272.17
+ Approval fee per aplicant	43.48	_	43.48
15.3 Wall Sign - Flat			
non refundable application fee per board/sign (annually)	489.57	_	489.5
+ Approval fee per aplicant	43.48		43.48
15.4 Roof, Veranda, Balcony, Canopy and Under awning Sign			10.10
non refundable application fee per board/sign (annually)	489.57	-	489.5
15.5 Estate Agent Boards			
non refundable application fee (annually)	652.17	-	652.1
+ per board/sign (annually)	53.91	-	53.91
15.6 Portable Boards / Collapsible Structures / Signs			
non refundable application fee per board/sign (annually)	272.17	_	272.1
15.7 Aerial Advertisement			
non refundable application fee per board/sign (annually)	543.48	-	543.4
15.8 Advertising Vehicles			
non refundable application fee per board/sign (annually)	1 304.35	-	1 304.3
15.9 Temporary Signs (Posters, Flags & Others)			
non refundable application fee per board/sign	53.91	-	53.91
+ non commercial fee per signs, posters, flags & others	3.48	-	3.48
+ commercial fee per signs, posters, flags & others	5.22	-	5.22
5.10 Banners			
non refundable application fee per board/sign	163.48	_	163.48

Table 1MBRR SA16 – Investment particulars by maturity

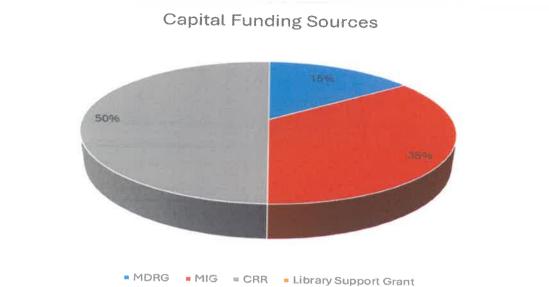
levestment type	Ref	2021/22	202223	2023/24		Current Year 28060	15	2025/26 Medi	nik Tonii Hevanue i Francuark	Expenditure
		Audited Outcome	Audited Ontrame	Andred Outcome	Original Budget	Adjusted Dedget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2829/27	Budget Year +2 2027/28
Parent municipality	+									-1
Securities - National Government	1 1							312,658	338.501	744.00
United Corporate Sonats	1 1							414,000	440,501	344,92
Deposits - Bank										
Deposits - Public Investment Commissioners	1 1									
Deposits - Corporation for Public Deposits	1 1									
Benters Acceptance Certificates	1 1									
Negotiable Certificates of Deposit - Banks	1 1									
Guarantiess Endoamant Policies (ordinal)	1 1									
Repurchase Agreements - Sanks	1 1	1								
Managel Sonds										
havingolity sub-toppi										
	11	100	194	~	*	-	-	312,858	328,504	344,921
notices.	1 1						-			
Securities - National Government	1 1									
Lated Corporate Bonds	1 1									
Deposes - Sank	1 1									
Deposits - Public Investment Commonwes	1 1						N .			
Deposits - Corporation for Public Deposits	1 1									
Burners Acceptance Certificates	1 1									
Regotable Cartificates of Deposit - Banks										
Guaranteest Endoament Policies (surfeng)	1 1									
Repurchase Agreements - Santos										
notice sub-total	1 1	-				-				

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2025/26 medium-term capital programme: Sources of capital revenue for the 2025/26 financial year

FUNDING OF CAPITAL BUDGET	2025/26
Municipal Disaster Grant	24,543,000
Municipal Infrastructure Grant (MIG)	57,646,950
Capital Replacement Reserve (CRR)	80,875,000
Library Support Grant	300,000
TOTAL	163,364,950

The above table is graphically represented as follows for the 2025/26 financial year.



External grants as allocated on the DORA fill fund 50% of the capital expenditure budget .

The following table is of the Municipality's borrowing liability, which is not applicable for the 2025/26 as we have no long term debt.

Table 2MBRR Table SA 17 - Detail of borrowings

Sorrowing - Calogorised by type	Stel	2021/22	2022/23	2823/34	۵	errorit Year 2024	Q5	2025/26 Medic	M Term Havens Framework	e & Expenditu
R Browning		Audited	Audited	Audited Oulcome	Original Sudget	Adjusted Budget	Pull Year Forecast	Sudget Year 2025/26	Budget Year +1 2020/27	Studget Year 2027/28
Parent municipality Annuity and Bullet Loans									-	Asatjas
Long-Term Loans (hon-annuity)										
Local registered stock										
Instalment Credit										
Financial Lauses										
PPP labelles										
Pinance Grantes By Cap Equipment Supplier										
Atamesticle Bonds										
Non-Marketable Bonds										
Stangers Acceptances										
Financial derivatives						1				
Other Securities							li i i i i i i i i i i i i i i i i i i			
Manacipolity auto-extra	1		- 05	-						
	1	-			~	•	-	~	-	
Entities	1				1					
Armuity and Bullet Loans										
Long-Term Loans (non-amouty)										
Local registered stock										
Inspirment Credit										
Pinancia Leises										
PFP labelies										
Pinance Granted By Cap Equipment Supplier										
Manietable Bonds										
Non-Marketable Bonds										
Sankers Acceptances										
Financial environces										
Other Seguides										
Philipse sub-local	1	-								
	1		-	**	*			7**	*	-
otal Borrowing	1				-	-	т.	-	_	Tax Tax
Inepent Sorrováný - Calegorised by type										
CONTRACTOR OF THE PROPERTY.							- 1			
Long-Term Loans (annuity restacing balance)										
Long-Term Loans (non-snruby)										
Local registered stock	1.1									
Instalment Credit Financial Leases										
APP LEADING	1 1									
Finance Granes By (top Equipment Supplier										
Marketable Songs								- 1		
Non-Marketable Sonds					- 1					
Bankers Acceptances	1 1								- 1	
Financial deniatives	1 1									
Offer Securities										
principality sub-total	1	-	-	-	*	-	-	~	-	
illes.	[]									
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-arrival)										
Local registered stock										
Instalment Credit	1 1									
Financia Lasses										
Pinancia: Leases PPP (abasies										
Pinancia: Leases PPP (abities Pinance Granted By Cap Equipment Supplier				- 1						
Pinancia Leases PPP (adities Pinance Granted By Cap Equipment Supplier Mantetable Boncs										
Pinancia Leases PPP (abities Pinance Granted By Cap Equipment Supplier Mantetable Boncs Non-Manketable Boncs										
Pinancia Leases PPP (abities Pinance Granted By Cap Equipment Supplier Manietable Bonns Non-Mankeballe Bonns Saniers Acceptances										
Pinancia Leases PPP (abities Pinance Granted By Cap Equipment Supplier Mantetable Boncs Non-Manketable Boncs										
Pinancia Leases PPP (abities Pinance Granted By Cap Equipment Supplier Martetable Bonss Non-Marketable Bonss Sariters Acceptances Pinancial ceriodives	1	al	77							
Pinancia Lasses PPP fabilities Pinance Granted By Cap Equipment Supplier Mantestate Bones Bantiers Acceptances Pinancia deniatives Other Securities	1	al		en e	49	-	*	-	-	74

Table 41 MBRR Table SA 18 - transfers and grants receipts

Deporting	#		2022/23	2823424	3	Curront Year 2004/25	10	2025/25 Media	2025/26 Bindium Term Revenso & Expendium Framework	& Expenditure
R thousand		Auditon	Acceptance	Applified	Chriginal Budget	Activated	Full Veur	Budget Year	Budget Year 44	Budget Year +2
RECEIPTS:	64									TO TAKE
Operating Trans Mil 211 Clark										
Maritan Court and	-	342,334	345,491		356.428	328.780	243,446	500	200	***
Expanded Public Wates Programme transcaled Gran	N. S.	4,887	2000年	3,974	3,860	3.880	1000		The state of the s	20.03
Militariet National Electrication Programme Grand	***	dan.	4	43,600	26.648	•		And the second	P)	
LOCAL OCCUPANTAL A PRINCIPAL MONEY SERVICES COM	_	1,640	1,650	8,700	1,700	1,780	\$ 700	1,000	2 600	2 2000
Market park indicateve danse		76,975	82,723	54,593	2,879	2,879	57,984	28,625.6	282.87	
		256,826	286,308	2003 9770	329,323	320,321	320,321	319,324	417,618	3531 972
STOCKED CONSTRUCTOR		989	è	3,981	4,816	5,116	* 一	4.516	- A	1 Mar.
Library Grant.		650	i	659	1,750	2,050	1,250	2.850	1 250	1 406
Dedeat Grant		1	9	3,331	3,066	3,866	3,066	1,00%	-	-
District Municipality:			in	1400	3	150	ł			
Specify (A 00 grant Description)		1	E	100	1	150	.1	•	2.	
Check grant press design		8	k	ě	R	è		1		
Total Operating Transfers and Grania	89	342,984	345,491	409,318	366,244	334,047	387,801	331.654	324.160	278 656
Capital Transfers and Grants										
Matienal Comments of	_	877.78	\$55 S	32,708	100	27. 25	44.000	5	ALP 2.45.6	-
Municipal Disaster Reier Grand		1	2,251	\$2,706	41,092	47.641	•	2 1	Rine 70	//000
Market Water Strategies Committee)	1	1	\$4,705	\$4,705	•	ST ALC	67 640	45 610
Companies Reduction of Charles and Programme Grand	16	W. 7.70	46,288	1	ı	1	24,127			1 10000
		9/	i	1	L	!	24,642	NA NA	1	1
Provincial Good Paris		*	î	i	960	960	1	300	ř	
		i	1	1	950	096	1	380		1
	_	,	1	i	á	t	i	•	F	ř
Construction of the control of the c	1	9	,	•	1	ì	ł	ı	í	
	VP	57.778	80 X 20	32,796	26.747	30,296	48,669	82,498	62.539	65,377
TOTAL RECEIPTS OF TRANSFERS & GRANTS	60	440,762	394,038	442.024	126 957	CFE CAF	448.670	452 552	Sand Area	
						The same of the sa	and the first of the same	The same of the sa	B M C CARRO	OCN TO

2.6.3 Cash Flow Management

international standards of good financial management practice and also improves understand ability for councillors and management. Some specific features Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue., and 0
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt). 0

Table 42 MBRR Table A7 - Budget cash flow statement

Marini Parish Developan		202,102,2	26823/23	2003020		CATACON TO SECURIC	1777		Supercon Manda	Control which we have been been and the control of	A Expension
R. Welleband	4	Chelicimie	Chalcogamo	Chaffoothine	Duiginal Sudget	Adjusted	ACT	Pre-audit	(Sudiget Vage	Busher was	Suispe view +1 Sudpe view +2
Macanipus .										770717	
Phopenty rates		285,000	43.708	302.678	NS ALAK	OFF SCAR	and the state of t				
Service charges		12025	200 9:200.	Anna June	100000	District States	Control of the contro	12 CAM	32,646	2007.20	69,795
Other revenue		KAS. NOM	DA STEE	The second	200	700, T-700	10 TO	300,426	90,009	20,000	96.219
Transfers and Subsides - Operations	9	200,202	Commence of the last of the la	Carlotte Marie	STORY SHOW	10° 13%	\$100°, \$100	67,133	64,323	75,420	78.222
Transfers and Subsidies - Capital	*	VZA 7200	CONTRACTOR STATE	Date and	Sept. Market	SON DICT	336,647	1000,000	201.002	SS XS	25.00 mm
KALINASK		The same of	To the special or	State State		20077	200,2396	180 January 180 Ja	\$2,490		E. A. A. T.
Calvidances			100	STORY WAY	200,001.5	Sall (Salls)	528,0,003	520,000	96,263	57,494	700
Population				44	ş.	1	ı	ş	1	1	
Suppliers and employees		ATTAC COMP.	The same of								
Arabace 20		Complete and	(117,303)	(250,046)	(825,383)	(546,133)	(Chell, 133)	(5505, 133)	(366,802)	(2012, 59,55	C 10
Transfers and Setts inters	9				1	1	1	3	F	1	1
NET CASH PROMILISEDI CORRATING ACTIVITIES		NAS GOR	Total Bass		1	3	400	\$	1	ì	ा
			- COUNTY CHANG	291,010	177,947	157,245	100 C 100 C	2007, 700S	134,401	RE ROL	Sales Sales
Macaniple											
Proceeds on disposal of pipe		1	2	100							
Decrease (increase) in non-current recencables				118	-	1.	\$	1	ì	1	,
Decrease thereases in non-curring meaning		17	11	1	1	1	9	1	1		
Payments			il.	L	mare	1	404	7.0	Ī	1	1
Coorts			The second								
MET CAMP PROME INFORMATION ACTIONS	I	(Landing)	(143, 199)	(167,906)	(162,963)	(184,501)	(104,531)	(184.5315	(183 366)	ADD 8788	A DESCRIPTION OF SECURE
Application of the state of the	I	(106,241)	(143, 199)	(167,906)	(182,963)	(184,531)	C184, 5911	CTRA SCROOL	1000 1000		100
CASH FLOWS FROM PROAMCING ACTIVITIES									(operional)	(92, 24)	197,886.59
and a second a second and a second a second and a second a second and a second and a second and											
CATON MAN COME		í	1	4.0		1					
Stornowing tiong tensionedinancing		.1	1	4		ik	10	1	ř	ř	È
Iffichease (decrease) in consumer deposits					1	i	,	and the same of th	1	1	ě
Programments				1	dep	1	1	3	9	Ť	i
Repayment of borrowing											
HET CASH FROMIUSEDI FINDANCING ACTIVITIES					1	1	1	•	ě	9	1
AMERICAN SAMPLED A COURT AND ASSESSMENT A STATE AND ASSESSMENT OF THE PARTY ASSESSMENT OF THE PART		- Contract		-	i		1	ı	i	ì	1
THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM		TARK VEET	2007,640	123,621	(5,036)	(27,286)	277 38MB	1991 460	28-2 MARAN	100	
Constitution and the same and t	19	234,422	236,732	254,767	295,199	205.196	SHORE SHORE	-		1000000	S. 180
CANAL COUNTY OF THE VALUE OF TH	ŝ	T-8-8 O'-00					-	A SHALL NAME			Sealing Orders

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

What are the predicted cash and investments that are available at the end of the budget year?

- How are those funds used?
- What is the net funds available or funding shortfall?

with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 43 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Descripcion	3		202202			Samuel In			2023 S Med.	1023 Motion Term Revenue & Expendicing Framework	A Espendar
A neutrand		Audited	Audited	Audited	Orginal Budget	Adjusted	Fall New	Pre-audi	Budget Year	Budget Year of	Budget Year +2
Cach and investments available										790367	0317189
	gar.	の行	1	10 PM	200,002	367.9%	22,812	25.30	230,836	XX 024	210 kg
		CHOK	8	700	i	ŧ	ŧ	66.133	0		
The Content in column 1	4m	ě	3	9	1	(8	8	•			
Cach and in reconstruction and also		216,712	254,787	258,145	290,162	267,912	267.912	334045	230.836	277 576	1616
Application of eash and investments											
Unami, andional tenders		C. 340	3	27.030	3000	37.50	W. 12	67 676	200	20.870	
State H Laure,		*		,							SALAK.
and the state of t	6	27.675	200 a 200 a	476 443	4 2400	-	•		ě	ĸ	Ħ
	4 1	rad'yr	122,113	120,143	Series Control	聖	1,449	(TE)(E)	51,372	10,301	16,443
	m/g	1386	23,236	21,631	72,559	発い	57,598	(867,112)	(133,415)	(162,459)	(202,430
		14,310	87,18	2000	29,993	29,983	29,933	第7年	230527	43,660	43 000
	78			٠	¥	٠				-	The state of the s
Reserves to be becked by cookinvestments	87	MA, THE	200,000	経済	86,236	96236	86.286	1000 1000	R0 875	16484	
Total Application of cach and investments:		812 544	PBC 963	A11 032	249 475	400 000	405 000	The state of the s	a latino	cocier	
Surgical charifull - Feelinding Mondy opens Conferent Tolin Date Build Benefic	İ	COLUMN ASSESSMENT	ACC. CAME	#10'000	616,013	778/041	770'061	See Mar	72,522	39,623	(30,00)
Conference of the Party of the	1	(207,164)	(203,007)	(387,169)	79,109	71,890	71,890	878 968	150,255	267,359	313,000
Areaton's a and formation between the formation portion		1	Ř	1	i		•	,	ě	1	1
Surprost shortdaily - Including Non-Current Creditors Inf to Debt Relief Benefits		(255,162)	(275,007)	(302.169)	20 C	74,890	71.896	200 953	158 245	267 166	267.11

2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial with the funding requirements of the MFMA. Each of the measures is discussed below.

2.6.5.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

2.6.5.2 Cash plus investments less application of funds

The detail reconciliation of the cash backed reserves/surpluses is contained in Table 43, on page 84. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. It is especially important to consider the position should the municipality be faced with an expected disaster that threatens revenue collection such as rate boycotts. As part of the 2025/26 MTREF the municipalities improving cash position causes the ratio to move upwards to 4 and then increase slightly to 5 for outer years. As indicated above the Municipality aims to archive at least one month's cash coverage in the medium term, and then gradually move towards two months coverage. This measure will have to be carefully monitored going forward.

2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. consuming over the medium term.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

to determine the relevance and credibility of the budget assumptions contained in the budget. Given that the assumed collection rate was based on a 85 per cent performance target, the cash flow statement has been conservatively determined. In addition the risks associated with objections to the valuation roll need to be clarified and hence the conservative approach, also taking into consideration the cash flow challenges experienced in the current financial year. This measure and This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. Considering the debt incentive scheme and the municipality's This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt revenue management strategy's objective to collect outstanding debtors of 90 days, the provision is well within the accepted leading practice.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent timing discount has been factored into the cash position forecasted over the entire financial year. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days. 2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been be excluded.

Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (Dora) have been budgeted for. The Municipality has budgeted for

2.6.5.10 Consumer debtors change (Current and Non-current)

in current debtors and the change in long term receivables, both from the Budgeted Financial Position Both measures show a relatively stable trend in line with the The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change Municipality's policy of settling debtor's accounts within 30 days.

2.6.5.11 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being

2.6.5.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability.

Table 45 MBRR SA19 - Expenditure on transfers and grant programmes

2	.[5	- MI						
Description	H	202.1/22	202223	20232.W	0	Current Year 202425	K 3	2025/76 Mediu	2025/26 Medium Term Rievense & Expenditure Framework	* Erwindium
R thousands		Authorne	Audited	Outcome	Original Budget	Adjusted	Full Year	Budgek Vear	Budget Vest 41	Bedget Year +2
EXPENDING	ñn.								1000000	
Operating expenditure of Transferr, and Otable										
Nethernal Covernment		265,363	292,788	351,564	355,428	328,780	352.167	377.138	207 616	217.613
PARTICIPATION OF THE PROPERTY OF THE PROPERTY OF THE PARTICIPATION OF TH		4,887	4,810	3,974	3,860	3,880	8 994	2 980		ALC: YOU
THE PARTY BECAUSE BASINESS OF THE PARTY OF T	_	1	1	41,000	28 648	1	21 173	-		
LUCCOS DESIGNATION COLOR		1	1	1		1	0	1	1	1 1
LOCAL CONSTITUES FINANCIAL MANAGEMENT GODIN		1,650	1,650	1,700	1,700	1,700	1,130	1,800	2,000	2,200
Municipal Infrastructure Grant		1	1	2,660	2.879	2,879	878	3,034	3,292	3,441
Equitable Share		258,825	286,358	SEC. 570	128 421	320,321	120,321	319,324	217.618	200 1801 200 1802
Provincial Government:		2,113	348	3,646	4,816	2.1%	2,550	4.5%	1.250	All I
この日の「大津の」となる。 では、大はもんが	_	2,113	345	0	1	1	1	1	1	
Specify (Add grant description)	_	1	1	215	1,750	2 450	378	2,850	1,250	1,306
このこのしいまつ。これが、いめて、これをいい		•	1	3,331	3,066	3,066	3,170	1,666	1	
DISCOCE MUNICIPAINY		,	,	100	,	221	1,736	ŧ	ä	8
		¥.	1	100	ľ	150	1,750	1	1	4
Corn given provides	7	•	•	1	8	•	4	ä	ŧ	*
total operating expenditure of transiers and Craises.	\dagger	267,476	293,113	367,250	368,244	334,047	357,465	331,654	324,144	328,919
Capital expenditure of Transfers and Grants										
	_	165,407	100730	68,592	98,797	97,346	68,02	82,198	62,539	65,377
	_	CCT 6000	20000	20/21	41,092	3	2,286	!	1	1
	_	812.25	SON THE	20,10	8/3	E 3	62.862	176.75	62,539	65,377
Marco a Caster Report of Contract	_	2 1	1	,			1 200 44	74 549	1	1
Provincial Government.		*	*	\$	55.5	950	24 4671	300	1 1	•
Specify [Acc specification]		1	1	1	950	850	1	300		
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いのからない。「あるのないのは、「ないないのです」		1	1	f	ř.	1	(4,379)	1	1	
Specify (Add grant description)		1	ļ	48	1	1	1	1		1
District Municipality.		ı	1	å	6	ě	*	è	â	,
Cliffie grant providers.	+	1	9	•	1	*	¥		4	i
Total Capacitation of Italians and Capacitation	+	100,407	100,353	68,648	96,747	98,296	56,065	82,490	62,539	65,377
STATE OF THE PROPERTY OF STATE	$^{+}$	456 650	4000 0000	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3						
COLUMN COM CONTRACTOR DE LA PARTICIONA D	†	422,8603	C96/126	600,034	456.901	42342	413,536	414,144	266.699	404,296

2.8 Table 3MBRR SA23 - Summary of councillor and staff benefits

							TOTAL DESIGNATION OF THE PARTY	
		190						
	_			4				N
Councillors	10	L						
	4	1	200,173	42,851	1256 100	ŧ	í	PACE MARK
		í	#006'9900			ì	i	で 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一
Medica 19 Oversions Comments		i	559°55°		208,292	ì	i	1.072.684
Executive Committee	_	1			227 45B	í	i	801.47°
Total for all other councilies		ŧ	0.080,0		12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	ì	î	5 655 603
Total Councillors	4		DESCRIPTION OF THE PARTY OF THE		# 200 662	ż	1	15,451,207
	9	1	13,000,044	1,048,749	9,762,308			24,665,901
Senior Managers of the Municipatity	的							
	_	i	614,296	204,413	100 mm	CAM ACT	ı	
		1	A14.2414		SPECE AND SPECE	22.4 1.2	i	
			2864,9402	89,765	804 MA	***************************************	ğ	012 200
	_		10,000	170,410	584 544	100 mm		1,292,266
			360,1:39	145,427	40011,31459	100 miles		0000 COOC 0
			350,139	145,453	SHEN DES	62,009		1 40 a 65 a
The County of the County and the County of t								
			124,1406,6902	29,416,273	15,780,916	Sp. States, States		
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Total Benior Managers of the Municipality	6, 10	1	126,928,423	No. 740 Sex	40 MAY 000	de distant defen		
A Manding for Great mails.					The second secon	8/8/8/8/8		386,700,885
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Total lat municipal entitles	8,10	ž	i	i				
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Table 49 MBRR SA24-Summary of personnel numbers

Summary of Personnel Mosthers	20		SHOWAR		Ö	Cultient Year 2020/25	22	60	Budget Year 2025/25	922
Number	1,2	Positions	Permitanent	Conficient	Positions	Permanent	Contract		Postmanent	Contract
Municipal Council and Boards of Municipal Entities	L			and and and		New York Control	empioyees		employees	ешріоуева
Characters (Potitical Office Bearers plus Other Ozonollors)		in the	1	i.	4		8			
Board Members of managed entries	*19			6	in a	i	Poi en	er:	ì	
Municipal employees	W	1		•	*	ì	ŧ	ŧ	ì	
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		9	355	,	88	×		3 3	8	
		100	**	8	4	*	•		2	
		61	40		2 6	9 (ŧ	NO.	49	ŧ
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Continuity		i	i	9	Yes	•	£	10	10°	•
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Servization		ì	ŧ	þ	ì	ì	*	8	,	,
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Contraction Programmes		¥ 1	ğ	1	ê	ě	k	d	ì	
		pro	gra-	¥	Fire-	8%	i	4	16	,
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Merican		è	i	ŧ	ł	ě	i	•	1	£ 8
Opposit		è	40	8	977	**	è	61		
Clents (Clencia and administrative)		N	ea	ł	98	8	8	8	8	ì
Service and sales workers		è	9 :	rs :	200	88	i	20	30	ě
Skilled agricultural and father monthly			3	jes .	ł	i	•	8	8	8
Craft and related trades		¥	N	ą	4	ř	1	14	44	ŧ
Plant and Machine Operators		i 1	i i	9	•	í	ž	8	ŧ	ý
Elementary Occupations		7	n	ŧ	90° 20°	See See	•	22	\$2	8
TOTAL PERSONNEL NUMBERS	0	27.0	10	R	98	98	ŧ	2	色	9
% increases	,	***	2	8	335	2000	62	383	323	S
Choline Car Company of Choline	Ş				5.7%	(19.5%)	(*8%)	14.8%	30.1%	8.5%
	2 0	1 1	1	ł	i	ť	1	â	•	•
	G. 70	8	\$3	37	8	4	8		-	
					2.5	200	-	C 9	200	

2.9 Monthly targets for revenue, expenditure and cash flow

Reference Excitations Ex	7,889 7,889	8	7,000 1,000	7.600 2.206 2.206 3.70 3.70 3.70 3.70 3.70 3.70 3.70 3.70	2,200 2,200 2,200 2,200 2,200 2,200 2,000	7,000 1,120 2,000 1,000	2000 2000 2000 2000 2000 2000 2000 200	2000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	91 308 91 308 91 308 15 508 2 200 2 200 2 200 2 200 3 304 6 4 434 6 1 907 6 1 907 6 1 907 6 3 304 6 5 304 7 5	Figureworth Series Vear 41 Budget Vear 42 200726 20	2,401 2,401 2,401 4,795 2,401 4,796 4,796 4,796 4,796 4,796 4,796 4,796 4,796 4,796 4,796 4,796 4,796 4,796
### 1,284 7,600 7,		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	7,000 12,	7,5000 1,200 2,200 1,200	2,000 1,000	8.0	2 2 2	20.00	22.200 20.200 20	2,300 2,300 2,300 2,300 4,611 3,170 2,300 4,611 2,300 3,170 2,300 3,170 2,300 3,170 2,300 3,170 2,300 3,170 2,300 3,170 2,300 3,170 2,300 3,170 2,300 3,170 2,300 3,170 2,300	2007788 96,799 96,799 96,799 95,799 9
### 1,284		2 2 2	7,000 2,000	2,000 2,000	2,200 2,200 2,200 3,70 3,70 3,70 3,70 3,70 3,70 3,70 3,	. 80	2 22	0 150	91.308 15.526 16.470 1.800 1.800 2.220 2.220 2.220 2.220 4.434 4.434 5.530 8.5	2,200 2,200 2,200 2,200 2,200 2,200 4,611 815 815 815 815 815 815 815 815 815 8	20077200 90,730 1,904 1,904 1,904 1,004 2,005 1,000
### 17,800 7,800 7,800 7,800 7,800 8		2 2 2	2,200 2,200	2,000 2,000 2,000 2,000 2,000 3,000 3,000 2,000 3,000 2,000 3,000 2,000 3,000	2,200 2,000 3,000	87	4 K2	o Ed	91 308 15 556 26 470 1 880 2 200 2 200 2 200 2 200 61 907 61 907 61 907	94,900 16,147 26,184 1,872 2,200 2,300 4,611 915 67,597 67,597 3,170 2,300 4,611 915 1,500 2,300 4,611	96,79 1,947 1,947 1,947 1,947 1,947 1,947 1,947 1,047
### - Water Management 1,294			2,000 2,000	2,000 2,000 2,000 2,000 2,000 3,000 3,000 2,000	2,000 2,000 3,000	87	2	a Hu	91 308 15 508 2 220 2 220 2 220 4 434 61 907 61 907 61 907	94,960 18,147 28,167 2,309 4,811 915 3,170 3,170 3,170 3,170 3,170 3,170 3,170 3,170	98,75 1,847 1,
### 1,294 1,			2,200 2,000	2,206 2,206 2,206 2,400	1,200 2,200 2,400 1,400 2,400 2,400 2,000	. 87	2,2	a Hu	15,520 2,200 2,200 2,200 2,200 2,200 4,434 61,937 61,937 61,937 61,937 61,937 61,937	16,147 26,194 1,872 2,206 28,906 4,611 815 3,170 3,170 3,170 3,170 3,170 3,170 3,170 3,170	2,000 1,000 1,000 1,100
1,234		2 2 2	2,208 2,208 150 150 2,401 2,401 2,501 2,501 2,501 2,502 2,503 2,50	1,236 2,206 190 190 2,400 195 195 195 195 195 195 195 195 195 195	2,2000 2,2000 2,400 1,500 2,400 2,50		2 84	a Bu	2,220 1,000	28,164 1,872 2,236 22,966 28,966 28,966 4,611 815 875,597 3,770 3,70 3,	2,236 1,546
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150 150		2 8 22	2,401 2,401 370 2,503 2,	2,400 2,400 2,400 3,700 3,700 3,700 2,500	2,400 1,000		. 82	- Bu	2,200 2,200 2,200 2,200 2,200 4,34 4,34 61,907 3,048 2,500 2	2,200 2,200 2,300 4,811 915 67,597 3,170 3,170 3,170 3,170 2,204 1,504 1	27,335 1,947 2,340 1,146 1,030
Found According Countries 1,000	N. 1	2 2 2	2, 283 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	5,144 2,400 3,700 2,514 3,700 2,514	2 mm 2 mm 2 mm 2 mm 2 mm 2 mm 2 mm 2 m			7 % % % % % % % % % % % % % % % % % % %	1,800 2,200 2,200 28,811 2,220 4,434 61,907 61,907 61,907 3,046 25,331,664 28,270	1,872 2,286 28,986 4,611 915 3,170 3,170 3,170 2,587 1,587 1,587	2,366 2,366 3,166 4,799 70,300 70,300 71,306 3,287 3,287 3,287 3,287 1,796 1,7
Floor Current and Nort Current Assets 1455 14	2 2	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2,461 2,461 2,562 2,563	2,400 2,400	2-8-5 2-8-5 3-8-6 3-8 3-8-6 3-8-6 3-8-6 3-8-6 3-8-6 3-8-6 3-8-6 3-8-6 3-8-6 3-	. 84	. 87	. 84	2,200 28,8113 2,200 4,434 61,907 61,907 61,907 61,908 3,048 3,048 28,270	2,208 29,306 2,309 4,811 815 87,597 3,170 2,24,189 2,524,189	2,286 31,186 1,186 4,799 952 952 3,287 3,287 2,625 2,6
Find Assets Find A	- N	5 8 8	2,483 2,584 2,003	2,400 2,400	2,400 1,400 2,400 2,400 2,000		. 87	as Edica	2,220 2,220 4,434 61,907 3,048 3,048 25 331,664 24,270	2,206 29,906 2,300 4,611 915 815 817 3,170 2,304 15,241	2,386 31,186 4,796 70,300 70,300 23,284 23,284 23,284 24,286 26,280 26,280 26,280
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Fine d Assetts Fine d Assetts	25.2	v 182	25 25 25 25 25 25 25 25 25 25 25 25 25 2	5,144 2,27 2,288 2,003 2,003 2,003	250 200 200 200 200 200 200 200 200 200	w		, E	2.220 2.220 4.430 61.907 61.907 3.048 3.048 28.270	2,300 4,611 915 67,597 3,170 2,62 2,64 2,64 2,64 2,64 2,64 2,64 2,64	2,401 4,799 4,799 962,962 3,297 27 2,297 2,297 2,295 2,295
	S 222	v 122	25. 27. 25. 25. 25. 25. 25. 25. 25. 25. 25. 25	5,1845 2,0023 2,0023 2,0023	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	A	S 777	, , , , , , , , , , , , , , , , , , ,	2.220 4.434 905 905 3.045 3.046 25 331.664 24.270	2,300 4,611 815 87,597 3,170 26 324,180 26,241	2,401 4,796 70,300 70,300 3,287 23,385,919 26,280 7,20 7,20
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Revenue	20,000	v	257 259 250 250 250 250 250 250 250 250 250 250	5,144 2,5,144 2,003 2,003 2,003 1,111 1,11 1,11 1,11 1,11 1,11 1,11 1,11 1,11 1,11 1,11 1,11 1,1	2002 2002 2002 2002 2002 2002 2002 200	200	2 2 2 2	w Fin	61,937 61,937 3,048 3,048 25,270 28,270	4,871 915 917 3,170 2,82 2,84 2,84 2,84 2,84 2,84 3,170	328, 328, 328, 328, 328, 328, 328, 328,
Flavorense 75 75 75 75 75 75 75 7	4	3 7 88	2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	5,165 2,003 2,003 2,003	100 M 100 M	2, 2005 2, 2005 2, 2023 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	2022 2022 2023 2023	w Ed	3.045 3.045	915 977 377 324, 188 324, 188 324, 188	338.914
Secondary Seco	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3 2 83	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2, 1841 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	25 25 25 25 25 25 25 25 25 25 25 25 25 2	55, 200 2, 200 2, 200 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	25.62.2 22.62.02.2 2.00.2	55 85 85 85 85 85 85 85 85 85 85 85 85 8	3000 3,046 25 331,854 24,270	3,170 3,170 3,170 30,480 15,241	28.05.05.28.28.28.28.28.28.28.28.28.28.28.28.28.
State Stat	N. S.	2,461 22,623 2,2	27,638	5,166 256 27,238 2,003 1	2023 2023 2023 2023 2023 2023 2023 2023	2002 2002 2002 2002 2002 2002 2002 200	5/164 22/25 2/25 2/25 2/25 2/25 2/25 2/25 2/	27.628	3.046 3.046 331.664 28.270	23.770 23.770 26.730 26	20,00 12,28 20,28 20,28 20,28 1 1 1 1 1
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State Stat		2,003	27,528 2,053	2 2 2 2 2 1 1 4 4 1 1 2 2 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3	2022	25622 27,6290 2,6202 2,6	77.00	22,023	3068 331.664 24.270	12.5 20.5 20.5 20.5 20.5 20.5 20.5 20.5 2	338.97
Second S		2,023	27,538	7 207	27,023	2 27,629 2,629 2,629 1,629	7,650	27,623	3068 28 331.664 28.270	25. 25. 25. 25. 25. 25. 25. 25. 25. 25.	338,94
Perence Pere		50072 50072	27,639	4 8 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2023	2007	2002	2023	231.654	25,188	26.25
Perence 2,002 2,003 2,		887	2,0023	7,023	2002	2002	2,023	2,023	28,270	學表 / 1 1 1	26.23
Perenale			49.531	3 1 1 4 1	5207	3007	2023	2,023	28.270		28
Comparison			49.551	3: 0 p G d 19	1111	4 4 1 1 1	8 6 9	ř.	1 1 1	11.	
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15,038 1		A. S. S. A.	49.551				b	I	1		
15,036 15,056 2,065 2,		10,301		49.5%	10 651	40 624	4 44	1		ī	
of councilors 1,000 1,000 2							10000	100'00	201,620	289,445	625,320
Second S		15,356	15,500	15,238	15,558	15.556	15.558	96,653	700 307	444	
and amortication 1,080 1,980 1, which amortication 1,080 1,0		2,085	2,066	2,0055	2,066	2,065	2,066	2,065	26,656	25,30	196,93
Forty and amortication 1,000 1	Sales Sales	791.0	20,167	8,167	5, 16.7	8,167	8,167	8,167	96 000	103.410	19/07
1,060 1,060		900	900	985	986	985	988	286	7 093	0.000	25 TO
14,216 54,218 75	1850 1 1950	- mar.	1 5	6	ŝ	•	9	3	1	/00°0	200,
14,216 14		OBO's	1,000	1,860	1,060	1,880	1,040	1,860	22:322	38.6%	20.67A
Substance of Subst	94.218 s4.258	40 Deft	(100	4	i	1	ř	i	4	and and	20,00
A62 542 542 542 542 542 542 542 542 542 54		007'44	14,718	74,278	14,218	14.218	14,218	16,218	170,618	171.627	476 354
8,5865 6,5865 6,5865 et 5,065		COS	4.673	. 50	4 4	•	9	ř	. 1	1	Den'ny
49.555 49.555 149.555	6,385	X85.8	2000	20000	2 0	36	200	542	6.500	287.00	28.9
49552 49552		4	The state of the s	0,000	CORCUR	G C	9858	6,565	78,784	82,635	84.85
360 Etc. 360 Sept St.		8	- 4	1	1 0	1	ŧ.	i	I	Ŷ	Т
197	255 49,552	49,552	49,552	49.552	49 552	C35 67	639 647	10.000		T	1
Transfers and subsidies - Capital (Transfer allocations)	(4)	(1)	(1)	(1)	(1)	(1)	(1)	10,00	294.824	619.414	635,559
2574							/A		(14)	(038'61)	(10,239
a serie	5,674	8,874	6,874	6,874	6,874	6.874	6.874	6.874	000 000		
	1	-da		1	1	1	-	£20'0	26.49	62,538	65,377
Suppositional after capital transfers & contributions 6,873									1	1	1
,	6,873	6,873	6,873	6,873	6,873	6.873	6.873	6.872	en ene	40.00	
Samples of the income fax				1	1	1		O radia	074-70	44,378	30,138
an an		0,073	6,873	6,373	6,873	6,873	6,873	6,873	80 47s	42 KZ	EE 476
Combined the Company of the Combined Combined Combined the Combined Combine	1	()	1 3	10	rii	1	1	,	1	1	20,130
Character Charles of the contract of the contr	6,873 6,873	6.873	S R78	6.979	6 6799	- 4	1	ī	1		Y
Mercompany Parent subolidary transactions	1	1	1		P India	8,01.3	9,673	6,873	82,476	42,578	55,138
Surplus/Deficit) for the year 6 823 6 873	2 679		i	Ţ	:4	1	e (a	I j	1	1	ï
	6,673	6,673	6,873	5,873	6,873	6.873	6.873	8.873	# 69 CJG	40.5.04	

Table 4MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Magnet Sept. October Now. 25, 25 2,		December January 38,405	-						Service of the servic	The second of th
Section Sect	18888	sib e		The state of	- Constitution	-	H	Shadned Value	Radinal Value &	Bridgest Want 12
Planning 35,405 36,405	1 8 8 5 5 7 1 1 1 1 1 1 1 1 1		Target Land			ă	June	362,676	ZAZBZZ	74 WOLLDAY
Section Sect	# A 5 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		4							
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2,907 2,907 2,907 2,907 2,907 (6,624)	8 5 7 1 1 1 1 1 1 1 1		Ř	9 1	35 SS	38,486	38,406	436,870	443.176	462,673
2,907 2,907		G Q		R	173	8	83	320	**	379
2,613 2,813 2,813 2,813 2,813 2,813 2,813 11,105 11	3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			3	2	456	458	5,500	5722	1500.5
2,613 2,813 2,813 2,813 1,1055				2907	2900	2,507	2,907	34.867	20424	20.000
Paromised 2,613 2,613 2,813 2,813 11,005 11,		16,524	16.624 ts.624	NECK	16,624	16,624	16,624	100	183 298	194 (94)
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2,613 2,613	1 1 1 1	,	3	ŧ	6	,		1	ı.	ř
Parenting 2,612 36,425	E 1 1	1	1	٤	, 1		ı	ſ	,	ř
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1,425 36			1	1	4	ř.	ı	ř	ŧ	ł
Across 49,552 49	7 437 257 338			t	1	1	ı	ı		
2,613 2,813 2,813 2,813 1,1055	200,000	CA YE	36,62	8,03	8,65	56,475	38,035	627,199	196 199	200,000
Serving 11,055 1	4444									
Section 6,200 6,20	2,613			2,813	2,813	2,813	2,813	23.75	24 773	26 000
No. 1990	11,000		11,056 11,055	11,055	11,055	11.065	11 055	823.058	463 463	100'00
7,066 7,005	3,789		8,289	8778	8299	97.00	3 280	00 674	201,183	940,306
1,000 1,000 7,00	3,767	3,767 3,7	3,787 3,767	3.767	370	3.767	3 767	1) b C 3 y	100,000	615,19
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415 415		900	-	100 34	000°-1	000/	8	20, 20	84.163 153	85,420
49,502 49,502				Arts	A16.	0000	200.00	32,000	203,441	210,045
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795,09 524,09 525,09 525,09				ē	9	1	ŷ	ı	1	i i
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di Abenda.		200 68 200 Kg	2 C	44,5%2	49,552	49,552	49,552	100 100	819.414	254 519
6,873 6,873 6,873		6,873 6,873	5.873	500	6,873	6.873	5.873	\$7.17K	A7 87a	ER 400
The state of the s		,	Ų	100				O.L.	45,25	30,138
Share of Suphis Defet attributable to Minorities	1			į.	i:	Î	i	ij	4	ï
			1 1		1	ï	ÿ	ı	3	Ť
6,873 6,873 6,873 6,873	6.073	6873 5872	9	10.00	1 0000	,	7	1	-	9

Table 5MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	推						Shelper	Smight Vein 2020						Medium Te	Medium Term Revenue and Expensiture	Expenditure
M december		賣	Angust	35	October	3	ä	Entersor	3	1		;		Burling Yex	Profession Veneza	Budger
Multi-Year expenditure to be appropriated	-								1 1/36.	Match	April		i i	2028	70000	ANNEXT TOWNS TO BURGET FOR THE
Water 1 - Enstrative Council																
Vote 2 - Fevence and Admin				1	1	ř.	,	•	*		ì	а	i	ì		
Vote 3 - Consorate				1			1	•	1	•	- 1	,				
With A. Printerson and Disease			,	1.			1		-1	•	,	J		1	*	*
Make E. Orene Line and Louis and Lou		4)		3			,		4	- 0			•	1	ì	•
VOICE - CONTINUE				1		4	- 10)	1		•	۲	*	*
Vote 6 - Intraductive			-	,		W B			1	,	*	1	ï	¥	ä	,
Vote 7 - Internal Audio		()	7 11		'	•	•	•	•	1	1		1	k		
Vote 6.			1			1		1.	E	1		1	•	,	•	•
G 2		,	1	1	r	î	1		ř					1	3	3
		1			1	1	3	*				0	ŧ	ł	8	*
			*	1	1	1	1	10	1		ı		3	il	*	ķ
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Vote 12 -		'				1	•	•	ì	ı	1	•	٠	¥	9	
Vote 13.						ı.		ì	1	1	1	•		*	9	•
		i.		•	1	1.	1	ī	1	4	1.	1	1			•
W46 55		r		1			•	1				4		*	*	8
			1	1		1	ľ	1	1	9 ()	0 1	í	2	•	ě	F
AT THE STREET CONTRACTOR AND THE STREET	e-i	4	•	Ŷ	¥	,	1	ľ	ľ			,	•	8	,	ě
Single-year expenditure to be appropriated									1	Ì		s	ÿ	1	ź	ğ
Vote 1 - Executive Council		(1	3													
Vite 2 - France and Agrin		38	#	. 35	1 %	1 \$	1 2	81	3.	*	3		ø	à	,	•
Vote 3 - Corporate		I F	2,50	27.0	308	8, 8,			網	8	籌	高	淚	(36)	*	
Vote 4 - Development and Preming			100	201	97	077	R	8	22	200	200	270	270	3260		•
Vote 5 - Community			1 68	2 10/2	100	5	7	125	121	123	20	125	1531	250	3	
Vote 6 - infactucture		2,5	87.09	100	100	ì		199	199	88	299	198	198	8,000		•
Vote 7 - Internal Audit		Ma Proces	OF JAN	SC 7,53	27/21	10,738		10/39	10,739	10.735	10,735	版738	10,736	128 873	2010	02020
Vote 8.		n 10	•	•	1	1	1			1	•	,	P			200,10
Vote 9-		0.70	•	,	•		· C	1	1	.1	108	1	¥	6	•	•
Vote 10 -		. 1		1	,	,		1	1	1	1	. 1	ř		1	9
Vote 31 -		10 (1	į	.00	1		9	- 14		ß		i i	•
Van 12.				*	r	•	1	1	1		- 1	4	í		3	1
				ř	1	,	*	1	•	1	1			,		2
Viet 15		1		ř.	•	1	*	16	i			0. (4	1 (1	ř	9
40			1		i	1	1	٠		1		Ct - 00	,	ŧ	8	ı
School date and difference of Section Section 1	×	780.67	1	3	i)	1	1		1	1	,		1 1	•		*
	7 .	*10.01	13,614	13,614	13,614	13,614	13,614	119'01	13,514	13614	13614	13614	43.544	, ten sex	40 442	1
	7	13,614	13,614	13,614	13,614	13.614	13.614	13.614	12644	42.64	49.06.6	19061	010/2	Coc.cos	22,728	97,963
								10000000	A.V.A.Sta	14,014	13,014	15614	13,614	163,365	92.124	97 863

Table 6MBRR SA30 - Budgeted monthly cash flow

MONTHLY CARRIEDONS						Budded Yang Septime	N SOPUN								
A the same	a de la companya de l	A content											at the state of th	Wildelf Term Revolute and Expenditure Prantomers	Expenditure.
Clah Recents By Searca	in the second	and and	i i	Ochobar	THE OWNER OF THE PERSON	Dicheron	James	Petersony	Manch	-			Shifted Yage	Stational Warm As	
Property takes													2025/26	20000	Section 1
District Charles - septimon manual	787			4,387	4,367	A SMC	6.000.0	-	-				- On		444,044
Charles of the Control of the Contro	6.468	\$ 46%	6,468	6,000	5.008	8,448				4 2007	4,367	4.582	52,646	87.487	A177.000
Service Charges - sandarion resente	ğ.	t .	9	1		1		ne de	07/0	244	A. A. C. C.	6.466	77,642		82.046
Service charges - telese revenue	4		1	1	*	1	7		r)	1	1	1	1	1	
Mental of Occident and scoulants	2,700	***	1,708	1 100 K	1,700	1,100	3 400		-	8	2	k	1	1	3
	200	韓	201			365	200	100	1,100	1,708	1,100	1, 100	13, 990	15,725	200.200
The state of the s	2,401	2,483	2,401	2,400	7.407	7.461	200	2		200		146	2,220	2 500	2.000
Day Day of China	2,208	2,206	2,206	2.286	2.788	2000	2000	2,407	2,403	2,601	2,401	2,401	28,613	20 806	7 mm 2 mm 2 mm 2 mm 2 mm 2 mm 2 mm 2 mm
	l .	1	ŧ	1	1		****	2,200	7,2806	2,306	2286	対対は	26.470	977 S28	40.00
	787	250	787	ñ	Ž,	36.5	1 3	1 1	1	*	\$	ş	9	-	40.00
	272	202	572	828	6		4	N N	NA.	×	N	752	2.646	200	2000
	150	1	200	-	100	37.7	G I	272	22	27.5	272	255	7 7	4 807	
Office against a second	27,638	27,638	27.686	27 678	277 Apres		2	22	200	書	2		T. Comp.	200'8	
Control Management of the Control	6055	6,066	6,066	5,056	4000		27,538	27,638	27,538	27,938	27,836	27,638	The same	2,072	i i
	57.226	送7.88	\$1,236	58.236	10 10 E	A SHOW	8,096	990'9	990'9	8003	6,066	S. Dille	200.00		SER 600
Other Cash Flows by Source						and the same of th	37778	25,226	\$4.2.W	21,236	91.226	51,236	614.713	170 001	65,756
Tanaders and subplains - capital (monetary allocations) (National)															
Provencial and District)	4.074	*****	1												
Transfers and subsidies - Capital Bronellary affectations i done	w to di	4,874	2000	6,874	6,874	6,874	6,874	6.874	6.674	****	10000				
Coparity Agencies, Households, Monacoult Inside Inc.									a lora	9/0/0	8,674	6,654	82,490	62,539	68.377
Enterprises, Public Contembral, Après Pater Inches Contembras															No.
THE CASE OF THE PARTY OF THE PA	•	2	1	î	1	4	0								
Chart team trains	î	3	B	8			1)		!	i	1	ł	,	i	
	1	1	0	- 4		2		1	1	(i)	19	•	2 34		
CONCERNIO 1000 Mentionelinging	,		1 1	1	1	F	,	1	1	1	1	2		t:	
Photeage (decrease) in consumer deposits	.1				1	*		1	1	i		•	31	ı.	*
VAT Control (NEW ORL)	111		1	1	ı	ŗ	ï	ý	1	01			8	,	1
	1	1	L	1	1	1	/ 1				l:	•	1		£
THE PARTY OF THE P	1	,	1			0	1	i	,	1	r	,	,		
Decrease increase in non-current investments	1	1		,	1	i	1	i	1	1	,				-
Tech Cash Receipts by Source	54 180	000 VARA	SP 10.5	,				,	.1.	1	10	è	,	1	1
Cash Daymants hu Tues	and I have		500 500	N. Sec.	200, 1900	58,100	58,100	28.788	500.000	Old water			,	1	1
2000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の											20,100	54.100	687,283	671,528	706,286
Contraction of Contraction	15,558	15,898	100000	15,538	15,800	Off. Speci	and mores	and others							
TOTAL STATE OF THE	X,068	2,008	2,005	2,005	2002	2 048	S design	10,300		M, 500	18,350	15 Miles	106,701	194 012	158.044
CONTRACTOR OF THE PROPERTY OF	ż	1	7	ŧ	-		4,900	7,000	7,000	2,055	2,006	2055	24 866	36 164	Carlo Page
Actuations - water & other spendage	190	8.167	8,767	6,367	5,167	8.167	200.00	* ***	1 10 10	1	1	,	1	1	Transfer of
Control at services		198	2003	100	2000	20	2000	0.707	7,300,40	4,367	6,167	A 167	98,500	102 410	164.000
	14,218	14.218	14.218	2012/10	24 710		de la	Ŗ		986	1000	2005	7,963	6,8427	7,000
	100	F	1	1	2 :	18,510	N. Carlo	14,218	14,214	14,218	\$4.230	14.218	TABETH	120 600	EM's
Character and and an an an an an an an an an an an an an	ŧ,	3	0	-	ēl i		1	ā	q	2	1	d	nasha is	170/11/1	170,230
Cash Damento by Tues	6,565	6,988	6.565	200.7	2727	. !	1	i		t	1	1			ŧ.
	47,158	47,138	47,150	AT 1200	47 944	6,000	6,965	6,565	895'9	6,565	6,565	6.965	28.281		1
Cities Cash Flows Dayments by Type						96.1.59	47,138	47,150	47,150	47,150	47,150	47, 150	565 807	669,699 689,698	64,001
Capital assets	49.644	40.000	1 4 4 4									5	100	2007	226'365
Repayment of borcowing	100	13,014	13.614	12,614	12,614	13,816	12,614	15.61a	15 Kt. A.	46,64.4	400 0000				
Other Cash Plous/Payments			t	1	ř	ŧ	¥	-	-	and define	12,974	53,612	163,365	92,124	\$7,063
fotal Cash Payments by Type	507.62	548 75.8	400 744		-	ż	*	4	- 4	5 5	\$ 1)	17	2	(8
TV INCOGRACIONAL STATE OF THE S				10.70	Z.	Z.Z	X	60 75.4	E6 76.4	2N 9E4	All 1600 A	1		r	•
Cabbatta endicate at the south at the	(2,664)	(2,654)	(2.664)	(7,666)	(2 664)	17 66.01	-		1		100,704	36.75	729,167	674,528	694,986
	262,601	280,157	257,473	256.810	262 444	250.400	1			(2,654)	(2,654)	(2,664)	(3) 96.0	A 2000	40, 2
CONTRACTOR AND AND AND AND AND AND AND AND AND AND	280,137	257,673	256,610	252 748	268.4873	246 846		244,155			236,164	233,500	262.801	250 856	St. Jack
			and a	State Street	766/468	246,015	244.155		238,827		233.900	250 856	200,000	0.00,000	27,536
												Mark Street	677,636	27,536	232,636

10 Contracts having future budgetary implications

: In terms of the Municipality's Supply Chain Management Policy, there were no contracts awarded by

commence and experience and experien									THE MINERAL	- TITE - TITE	ביווור מ	nd capein	nure tra	mework:
Description	3	Preceding	Constant Year	2825.28 Model	2025/28 Modines Torn Revenue & Expenditure Framework	& Expenditure	Furnezant 2020629	Forecast	February 2000	Forecast 2031/12	Forecast	Forecast 2003/34	Formand	Total Contract
R Broundard	13	lotal	Original Bodget	Budget Year	Budget Year +1	2	Entimode	Extensita	of Car					
Parent Municipality: Revenue Obligation By Contract	~				Cacare	505/300						CHARGO	Entimate	Enfmats
Contract 1	i													
Contract 2 Contract 3 etc														4
Total Operating Revenue Implications			,											1
Expenditure Obligation By Contract	ed				ŧ	,	ě	1	,	š	,	¥	٠	•
Confessor 1														
Combact 3 etc														2 1
Total Operating Expenditure Implication		٠	•	,	i									•
Capital Expenditure Obligation By Contract	es						•		1	Ř	è	ì	1	ŝ
Contact 2														
Total Capital Expenditure Implication		E												à i
Yotal Parent Expenditure Implication	\top			•	•	ř		8	,	,	1	,	-	i
1	T	*	1	8	-	1	8	a	•	8	,		1	
Johnson By Contract														
	6													
Contract 2														ŕ
Contact 3 etc														i
Total Operating Revenue Implication		,		ı										•
Expenditure Obligation By Contract	64					l	•		•	,	8	1	•	*
Confact 2	_													k
Contract 3 etc														8
Total Operating Expenditure Implication		3	8	,	i									k
Capital Expenditure Obligation By Contract	6.9					-		ŝ	t	š	·	r	ř	B
Contract 2														ı
Contract 2 als														ì
Total Capital Expenditure Implication	_	•	1	,				,		R				6
Total Entity Expenditure Implication	H	,	1	1		1			•	ŧ	•	30		ŧ
	ł						7	3	à	ź	1	1		

2.13 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury uploading financial and non-financial information on the portal was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed 3 interns undergoing training in various divisions of the Financial Services Department recruitment processes are still underway for the additional 2 interns to be placed under budget and treasury.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Service Delivery and Implementation Plan

The detail SDBIP document is at a final stage and was adopted with the final budget 2025/26 MTREF directly aligned and informed by the 2025/26 MTREF.

5. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

prepared in accordance with the Municipal Finar	Municipal Manager of Matatiele Local Municipality , hereby /2026 MTREF and supporting documentation have been see Management Act and the regulations made under the Act, nents are consistent with the Integrated Development Plan of
Print Name Lizo Matiwane	

Municipal Manager of Matatiele Local Municipality (EC441)

Signature

Date

28 05 2025