

2025/2026 SPECIAL ADJUSTMENTS BUDGET REPORT



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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations April 2009

MFMA – The Municipal Finance Management Act – No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives. Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Legal Framework

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

-An adjustments budget—

- a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to accelerate spending programmes already budgeted for;
- c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- d) may authorise the utilisation of projected savings in a vote towards spending under another vote;
- e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget of the current year was approved by the council;
- f) may correct any errors in the annual budget; and
- g) may provide for any other expenditure within a prescribed framework

Effects of the Adjustments Budget

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

- a) The total approved revenue budget amounted to R 677,099, 736 has been increased by R 17,385,667 to an adjusted revenue budget of R 694,485,402.
- b) The approved operating expenditure has remained at a budget of R 594,623,647.
- c) The approved capital expenditure was R 163,364, 950, this has been increased by R 17,385,667 to an adjusted budget of R 180,750,617.
- d) The total approved annual budget was R 757,988,594; this has been increased by R 17,385,667 to a total adjusted budget of R 775,374,264

SECTION 1 _ RESOLUTIONS

It is recommended that:

- 1. That, the adjusted 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 be tabled as set out in the following:
- 2. The approved budget was R 677,099, 736 for the 2025/26 financial year, this has been adjusted by R 17,385,667 to and adjustments budget of R 694,485, 402. Revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be R 661,984,311 and R 690,696,721 respectively.
- 3. The municipality's approved conditional and unconditional grants amounted to R 432,793,000; this has been increased by R 17,385,667 to an adjustments budget of R 450,178,666.
- 4. The approved operating expenditure has remained at a budget of R 594,623,647. 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 approved capital expenditure was R 163,364, 950, this has been increased by R 17,385,667 to an adjusted budget of R 180,750,617. 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.
- 6. Mngeni Bridge will be allocated R 3,892,987 of this adjustments budget.
- 7. Mdeni access road and bridge will be allocated R 2,352,082 on this adjustments budget.
- Lugada-Mahlabathini Access road and bridge will be allocated R 6,971,230 on this adjustments budget .
- Hillside-Ngcwengane access road and bridge will be allocated R 4,170,367 on this adjustments budget.
- 10. No adjustments have been made on the approved tariffs.
- 11. That, no changes have been made on the budget related policies as previously adopted.

SETION 2 EXECUTIVE SUMMARY

2.1 INTRODUCTION

The purpose of the report is to table to council the adjustments budget as required in terms of section 28(e) of the Municipal Finance Management Act 56 of 2003.

For Council to note the unspent funds from the Municipal disaster recovery grant (MDRG) to be allocated as rollover in the 2025/2026 budget.

BACKGROUND

For the 2023/2024 financial year, the municipality was allocated R 32 million , due to poor performance of a service provider appointed to construct Hillside-Ngcwengane access road and bridge appointment of a replacement contractor was done in January 2025 .From February-May 2025 the service provider could not work due to heavy rain falls which led to an amount of R 4,170,367 to be unspent for the 2023/2024 rollover allocation.

For the 2024/2025 budget, the Municipality was allocated R 24 million for the re-construction of three critical infrastructure projects that were damaged:

- 1. Lugada Mahlabathini Bridge
- 2. Mngeni Bridge (Phase 2)
- 3. Mdeni Bridge

Consultants were appointed on 16 August 2024 to undertake the designs and construction monitoring of these projects. At the time, Phase 1 of Mngeni Bridge construction was already in progress.

Delays Encountered

Regulatory Approvals (Water Use License - WULA)

The consultants immediately commenced designs and applied for Water Use Licenses (WULA)in November 2024.

Mdeni Bridge received WULA approval in November 2024, allowing work to proceed, However, the Department of Water and Sanitation (DWS)did not respond to the Lugada Mahlabathini Bridge application until late February 2025, when they conducted their first site visit.

Water use compliance enquiries were raised in March 2025, further delaying the process. As a result, construction on the Lugada Mahlabathini Bridge only commenced in May 2025.

2. Adverse Weather Conditions (January – June 2025)

- The Mngeni (Phase 2) and Mdeni Bridge projects were severely impacted by prolonged and abnormally heavy rainfalls from January to June 2025.
- This caused work stoppages, site flooding, and delays in earthworks and foundation construction, significantly affecting project timelines.

Request for Rollover

Given these unforeseen regulatory delays and extreme weather disruptions, the Municipality could not;

complete outstanding construction work affected by weather delays. Finalize compliance requirements for Lugada Mahlabathini Bridge. Ensure structural integrity and quality delivery of all three projects.

2.2 ADJUSTMENTS BUDGET OVERVIEW

ADJUSTMENTS BUDGET FINANCIAL PERFOMANCE (REVENUE AND EXPENDITURE)

						2025/26					Budget Year 2006/27	Budget Year 2027/28
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Badget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 8	S	6	ē	8	9	10		1000
Revenue by Source	÷	-	A1				Ε	P	G	H		
Exclange Revenue							1		1 1			
Service changes - Electricity	2	91,306	_	_	_	-	1	_	1 1	40.000	0.000	
Service charges - Weier	2	21,000	_	_		_	1 -	_]	91,306	94,960	98,759
Service charges - Waste Water Management	2	_			-	_	_			- 5		
Service charges - Waste Management	2	15.526		_	-	_			1 21	15.526	16,147	16,793
Sale of Goods and Rendering of Services	~	25,470	- 1	123	72	- 3		-	[]	26,476	28,186	
Agency services		1,800	-	100		9		- 3		1,800	1,872	
Interest		.,	- 3	2		-	-		1 01	1,000	1,072	1,347
Interest carned from Receivables		2,200	-	1	93	2	1 3	1 2	1 [1	2.200	2.258	
Interest current from Current and Non Current Assets	1 1	28/813	-	_		_		_		28,813	29,966	31,154
Disciplingly		-				2			1 1		40,000	
Reck on Land			_						1 1	-	30	
Revisal from Fixed America	1 1	2,220	1	2	(a)	-		*		15 (1994)		
Special Rating Levies		-,	-			- 3	1		1 :	2,220	2,309	2,401
License and pennils		4,434	- 3			_	_	-	-	-		
Operational Revenue		905	3	200		3		- 1	-	4,434	4,611	4,796
Non-Englange Revenue		200				-	-	-	-	995	915	952
Properly roles	2	61,937	_	_	_	_	_		1 -1	C4 P2P		
Surcharger and Toucs	^	CILIO	-	-		-		-		61,937	67,397	79,300
Fines, penalties and toriets		3,048							~	_		-
Licenses or service		25	3		250	3	3		-	3,048	3,170	3,297
Transfer and subsidies - Operational		331,654	3	1		-	-	-	- 1	25	28	27
bleresi		24,270	3	- 3	3	-	ē		-	331,664	324,160	338,919
Feet Levy		24,214			-			-	- 1	34, 270	25,241	26,250
Operational Revenue		麦	- 5	1 1		1	=	· ·	-	-	-	-
Genrs on disecusi of Assets							-	17.5	-	-		
Other Gains	1 1		- 8	1		-	-	-	-	-		
Discontinual Operations	11		- 0	8		-	-		- 1	-	~	-
Total Revenue (custoding capital transfers and contributions)	\vdash	594,618	-	-	-	- 4	= = .	100	-	-		
	1	204,910	-		-	_		~	- 1	594,610	599,445	625,320
Espenditure By Type									1			
Employee relates pasts	1 1	186,701	-		-	-	-	-	- 1	186,701	CITLARY	298,331
Remuneration of councillors	1 1	24,566	-	-	-	-	-	-	- 1	34,666	25,113	25,741
Bulk purchases - electricity	1 1	98,000		-	-	~	-	~	-	98,000	302,410	104,970
Inventory consumed	1 1	7,953	~	_	-	_	-	_	- 1	7,003	5,897	7,060
Delat impairment	1 1	33	-	- 3	-	-		⊞ 0	-	_	-	-
Depreciation and emortisetion	1 1	22,322	-	3	=/	12.	£			22,322	29,925	39,874
Please	ш	= =	190	=	100	-	9	4	- 1	-	350	
Contracted services		170,816		-	-	-	-	_	-	570,618	171,627	176,359
Transfers and suboulies			-	-	-	-	-	2	-	-	-	-
irrecoverable debts written of		6,500	1.7	-	127	-	-	- 1	-	6,500	8,792	6,962
Operational souls		70,704	·	-	(2)	-	= 1	2	-	78,784	12,635	84,851
Losses on draposol of Assets		-	(-	-		-	-	40	*		1.
Starten and the starten and th		16.				-	-	-		_	-	-
Total Expenditure		594,624	-	-	-	_	~	_		584,624	819,414	635,558
Surplus(Delica)	1	(14)			_					44.00	(19.970)	100000000
Transfers and subsidies - capital (monetary allocations)		82,492					-	17,386	17,5	(14)		(10,239)
Terrainte and subsidies - capital (in-land - all)	1 1	10000	- 1	- 2	2	- 3	- 3	.17,000	17,386	99,876	62,539	65,377
Surplus (Delicit) before taxation	11	82,476	-				75	17,306	17,306	20,000	60 100	-
Income Tax				- 2			_	3,7,300	17,386	99,862	42,579	55,136
Surplus/(Delicit) after taxation	I F	92,425	-	-	-	-		ON here			-	-
Share of Surplus/Deficit altrimitable to Joint Venture		1087-109.39	-	-	-	-		97,386	17,386	99,862	42,570	55,138
Shore of Surplus/Deficit albrindable to Minoribes		3.5		3	3	- 3	12			-	-	-
Surplus/(Deficit) attributable to municipality		82.476	-	_	-			17,386	17,386	99,862	42,579	59.430
Store of Surplus/Deficit allebuloble to Associate			-		-			17,480		39,862	11,100	65,138
ritercompany/Perent subsidiery trenspolions		-		2	3		- 3	*	- [-	•	•
Surplus (Definit) for the year	1	82,476	-			-		-	-	_	-	-
The state of the s	1 1	44,418		-			- 1	17,306	17,385	99,862	42,579	55,138

Remarks on Revenue;

- 1. The approved budget was R 677,099,736 in the 2025/26 financial year, this has been adjusted by R 17,385,667 to and adjustments budget of R 694,485, 402. Revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be R 661,984,311 and R 690,696,721 respectively. The increase is due to the following;
- a) Capital transfers and subsidies have increased by R 17,385,667 due unspent funds from the Municipal disaster recovery grant (MDRG).

Remarks on operating expenditure;

1. The approved operating expenditure has remained at a budget of R 594,623,647. 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.

2025/2026 ADJUSTED CAPITAL EXPENDITURE PER VOTE AND FUNDING SOURCES

DEPARMENT/MUNICIPAL VOTE	APPROVED BUDGET 2024/25	ADJUSTMENTS BUDGET 2024/25		Amendments	Special Adjustment Budget	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		627,000			-78,000
Budget & Treasury	2,560,000	2,560,000	3,770,000	-	3,770,000	-	-	1,210,000
Corporate Services	3,920,000	3,920,000	3,240,000		3,240,000		-	-680,000
Community Services	16,360,000	16,360,000	8,000,000	-	8,000,000	8,000,000	8,000,000	-8,360,000
Economic Development Planning	8,705,000	8,705,000	18,855,000		18,855,000		23,686,280	10,150,000
Infrastucture	150,682,979	152,231,342	128,872,950	17,385,667	146,258,617	62,539,450	65,377,100	-23,358,392
TOTAL CAPITAL PER MUNICIPAL VOTE	182,982,979	184,531,342	163,364,950	17,385,667	180,750,617	92,124,250	97,063,380	-21,166,392
Funding Sources					, ,	,,	51,555,550	
Capital Replacement reserves	86,235,799	86,235,799	80,875,000	-	80,875,000	29,584,800	31,686,280	-5,360,799
Municipal Disaster Grant	41,092,380	42,640,743	24,543,000	17,385,667	41,928,667	23,30 1,000	31,000,200	-18,097,743
Municipal Infrastructure Grant	54,704,800	54,704,800	57,646,950	-	57,646,950	62,539,450	65,377,100	2,942,150
Library Support Grant	950,000	950,000	300,000		300,000	22,505,150	55,577,100	-650,000
TOTAL CAPITAL FUNDING	182,982,979	184,531,342	163,364,950	17,385,667	180,750,617	92,124,250	97,063,380	-21,166,392

Remarks capital budget.

- a) The approved capital expenditure was R 163,364, 950, this has been increased by R 17,385,667 to an adjusted budget of R 180,750,617. 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.
- b) The funding from Municipal Infrastructure has remained at an allocation of R 57,646,950.
- c) Municipal reserves funding has remained at an allocation of R 80,785,000.
- d) Municipal disaster recovery grant has been increased by R 17,385,667 to a budget of R 41,928,667 due to rollover of unspent grant from the 2023/2024 and 2024/2025 allocations.
- e) Library Support grant funding has remained at an allocation of R 300,000.

6.1 <u>DETAILED CAPITAL BUDGET PER MUNICIPAL VOTE</u>

BUDGET AND TREASURY

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Amendments	Special Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
Budget Planning & Investments			80,000		80,000	80,000			
Laptop		Admin	80,000		80,000	80,000	-		
Revenue & Expenditure Management			1,000,000		1,000,000	1,000,000			
Indigent system	New	Admin	1,000,000		1,000,000	1,000,000			
Supply Chain Management			2,660,000	×:	2,660,000	2,660,000			
Municipal Fleet (Double Cabs x 4)	New	Admin	2,000,000	-	2,000,000	2,000,000			
Rails and Canopies for Electricity Vehicles	New	Admin	300,000		300,000	300,000			
Laptops x2	New	Admin	60,000		60,000	60,000			
Tender Documents Shelves	New	Admin	300,000	-	300,000	300,000			
Financial Reporting & Assets Management			30,000		30,000	30,000			7.0
Laptop	New	Admin	30,000	-	30,000	30,000	-1		
TOTAL BUDGET & TREASURY			3,770,000	-	3,770,000	3,770,000	2.		- 2

• The total budget for budget and treasury has remained at an allocation of R 3,770,000 million to be funded from the capital replacement reserves.

OFFICE OF THE MUNICIPAL MANAGER

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	AMENDMENT	SPECIAL ADJUSTMENTS BUDGET	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
SPU & Communications			627,000	-	627,000	627,000			
Sound System	New	Admin	50,000		50,000	50,000			
Desktops x 2	New	Admin	40,000	-	40,000	40,000			
Tripod	New	Admin	30,000		30,000	30,000			
Camera, Camera stabilizer and flashlight	New	Admin	50,000	-	50,000	50,000			
Video Camera and its stabilizer	New	Admin	110,000	-	110,000	110,000			-
Drone	New	Admin	32,000		32,000	32,000	-		
Podium	New	Admin	50,000		50,000	50,000			
Banner stands	New	Admin	20,000		20,000	20,000			- 2
Folding table	New	Admin	5,000	- E	5,000	5,000	- 3	-	-
Multi-media box for streaming and podcast	New	Admin	150,000	- 1	150,000	150,000	120	- 8	
Camera LED video light kit	New	Admin	60,000	74	60,000	60,000			
Wireless microphone, covers and stands	New	Admin	15.000		15,000	15,000	-		
Internal Flag Stand	New	Admin	15,000		15,000	15,000	-	-	
Total Municipal Manager's Office			627,000	-	627,000	627,000	- 2		

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

CORPORATE SEVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Amendments	Special Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY	MDRG
Public Participation									
ward office furniture	New	Various Wards	400,000	88.5	400,000	400,000			9
laptopx3	New	Admin	90,000	3.00	90,000	90,000	(4)	-	141
			490,000	-	490,000	490,000		-	- 64
Human Resources									
Laptop	New	Admin	150,000		150,000	150,000		-	
			150,000	-	150,000	150,000	-	-	74
ICT SERVICES									
SURVEILLANCE CAMERAS	Upgrade	Ward 19	1,000,000	-	1,000,000	1,000,000	. 1	-	2
PUBLIC WI FI	Upgrade	Ward 27	400,000		400,000	400,000	-		
UNINTERIPTED POWER SUPPLY (ups)	Upgrade	Admin	350,000	-	350,000	350,000	-		-
IT EQUIPMENT	Upgrade	Admin	300,000		300,000	300,000	-	_	
Furniture & Equipment	Upgrade	Admin	100,000	-	100,000	100,000	-		-
NETWORK Rewiring	Upgrade	Admin	450,000	-	450,000	450,000			
			2,600,000	_	2,600,000	2,600,000			
TOTAL CORPORATE SERVICES			3,240,000		3,240,000	3,240,000		-	

• The total budget for corporate services has remained at an allocation of R 3,240,00 million to be funded from the municipal reserves.

ECONOMIC DEVELOPMENT AND PLANNING

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Amendments	Special Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	UBRARY SUPPORT	MDRG
Planning									
5 x Laptops	New	Admin	160,000		160,000	160,000			
Urban Renewal	New	Admin	3,500,000	-	3,500,000	3,500,000	-		
survey equipment	New	Admin	580,000		580,000	580,000			
		- Ttuliiii	4,240,000		4,240,000		- 1		
Local Economic Development			4,240,000		4,240,000	4,240,000	-	-	
laptops	New	Admin	60,000		60,000	60,000			
Completion of Silo facilities	New	19	3,000,000		3,000,000	3,000,000			
Furniture & Equipment	New	Admin	50,000		50,000	50,000			
			3,110,000		3,110,000	3,110,000			
EDP Governance			-				-	-	
Human Settlements			11,505,000		11,505,000	11,505,000		-	
Furniture		Admin	120,000	7.6	120,000	120,000			
Tools & Equipment		Admin	375,000		375,000	375,000	- 1		
Laptop		Admin	90,000		90,000	90,000			
Town hall		19	6,000,000		6,000,000	6,000,000			
Upgrade Water Supply at Maggie Resha Tsiu		Admin	920,000	140	920,000	920,000			
Main office		Admin	4,000,000		4,000,000	4,000,000	-		
ECONOMIC DEVELOPMENT AND PLANNING			18,855,000		18,855,000	18,855,000	-		

The total budget for economic development and planning has remained at an allocation
 R 18,855,00 million to be funded from the municipal reserves.

COMMUNITY SERVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Amendments	Special Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
Public Amenities		-	2,200,000		2,200,000	1,900,000		300,000	
3 X LAPTOPS	New	Admin	100,000	-	100,000	100,000		300,000	
Cedarville and Harry Gwala Fencing	Upgrade	20,26	500,000	-	500,000	500,000			
Furniture	New	Admin	50.000	-	50,000	50,000			
Furniture (Library Grant)	New		300,000		300,000	50,000		300,000	
Stadiums borehole	New and upgrade	19	150,000		150,000	150,000	76	-	
Fencing of Coffee Pot Rank	Upgrade	19	800,000	-	800,000	800,000	5.4	-	
Community halls heavy duty plastic chairs	NEW	All Wards	300,000	-	300,000	300,000			
								-	
Public Safety			2,800,000	-	2,800,000	2,800,000	-		
Construction of Licensing Offices	Upgrade	Admin	2,800,000	-	2,800,000	2,800,000		3.	
Solid Waste & Enviroment			2,850,000						
Cemetery Establishment	New	1,19,26			2,850,000	2,850,000			
Waste Receptical	New	1,19,20.26	800,000		800,000	800,000			
Nature reserve fence	New	20	500,000	-	500,000	500,000			
Grass cuttin # Machines	New	1,19,20,26	800,000		500,000 800,000	500,000			
Laptops	New	Admin	200,000		200,000	200,000			
furniture	New	Admin	50,000		50,000	50,000		-	
							-	*	
Community Governace			150,000		150,000	150,000	-		
Laptops x 1	New	Admin	50,000		50,000	50.000			
Office Furniture	New	Admin	50,000	54	50,000	50,000			
Printer	New	Admin	50,000	-	50,000	50,000	-	-	
TOTAL COMMUNITY SERVICES			8,000,000		8,000,000	7,700,000		300,000	

• The total budget for community services remained at an allocation of R 8,000,000 million, to be funded from the capital replacement reserves.

INFRASTRUCTURE PROJECT OPERATIONS AND MAINTENANCE

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Amendments	Special Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY	MDRG
								30110111	mond
Rhashule Bridge	New	9	2,000,000		2,000,000	2,000,000		2.40	
Lunda Access Road	New	10	1,400,000		1,400,000	1,400,000			
Nkululekweni Access Road	New	3	3,500,000		3,500,000	3,500,000		(2)	
Maloto Access Road	New	11	3,798,000		3,798,000	3,798,000			
Baxton Park Bridge	New	19	1,800,000		1,800,000	1,800,000			
Lugada Mahlabathini AR	New	17	10,308,000		10,308,000	550,000			9,758,000
Mdeni Bridge	New	3	550,000		550,000	550,000			
Mvenyane Access Road and Bridge	New	21	14,785,000		14,785,000	1.0			14,785,000
Tar spray, Concrete Mixer and Tar cutter	New	01,19,26	300,000		300,000	300,000			
Laptops	New	Admin	80,000		80,000	80,000		-	
Mngeni Bridge Recovery	New	7	- 1	3,892,987	3,892,987		-		3,892,987
Mdeni Access Road and Bridge	New	3		2,351,082	2,351,082				2,351,082
Lugada to Mahlabathini and Bridge Recovery	New	17	-	6,971,230	6,971,230				6,971,230
Hillside - Ngcwengane A/R and Bridge					.,,				-,,200
Recovery	New	7		4,170,367	4,170,367				4,170,367
							-	-	
			38,521,000	17,385,667	55,906,667	13,978,000	-	5.0	41,928,667



a) The total capital budget for the operations and maintenance unit has increased by R 17,385,667 to and adjusted budget of R 55,906,667, the Municipal disaster recovery grant will fund R 41,928,667 of the budget and R 13,978,000 will be funded from the capital reserves.

PROJECTS INCLUDED ON THE ADJUSTMENTS BUDGET

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING		BUDGET 2025/2026	AMENDMENT	SPECIAL ADJUSTMENTS BUDGET 2025/2026	MDRG
Mngeni Bridge	New	7	-	3,892,987	3,892,987	3,892,987
Mdeni Access Road and Bridge	New	3	-	2,351,082	2,351,082	2,351,082
Lugada to Mahlabathini and Bridge Recovery	New	17	_	6,971,230	6,971,230	6,971,230
Hillside - Ngcwengane A/R and Bridge						
Recovery	New	/	_	4,170,367 17,385,667	4,170,367 17,385,667	4,170,367 17,385,667

Remarks;

- Mngeni Bridge will be allocated R 3,892,987 of this adjustments budget.
- Mdeni access road and bridge will be allocated R 2,352,082 on this adjustments budget.
- Lugada-Mahlabathini Access road and bridge will be allocated R 6,971,230 on this
 adjustments budget.
- Hillside-Ngewengane access road and bridge will be allocated R 4,170,367 on this adjustments budget.

PROJECT MANAGEMENT

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Amendments	Special Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
Cedarville Internal Streets Phase 4	New	26	20,000,000		20,000,000		20,000,000		
Maluti iteranl streets phase 5	New	1	20,000,000	-	20,000,000		20,000,000		- 2
Mahasheng Access Road & Bridge	New	14	3,547,736		3,547,736		3,547,736		
Lekhalong Via Marema to outspan Access roa	New	27	2,116,564		2,116,564		2,116,564		
Mafube to Nkosana Access Road &Bridge	New	8	3,982,650	367	3,982,650	-	3,982,650	-	
Harry Gwala Internal Streets	New	20	6,000,000	(6)	6,000,000		6,000,000		
Harry Gwala Internal Streets (CRR)	New	20	6,000,000		6,000,000	6,000,000	- 3	-	
Procurement of Specialised Vehicles	New	Whole Of Municipality	2,000,000	8:2	2,000,000		2,000,000		
Phalane to Mbizweni AR	New	22	3,725,000	1.0	3,725,000	3,725,000		-	
Motsekua Access Road	New	27	2,880,000	285	2,880,000	2,880,000		-	
Mapateng Access Road	New	2	3,590,000	[a]	3,590,000	3,590,000			
Upgrading of Stormwater	Upgrade	19	2,000,000		2,000,000	2,000,000		-	-
Laptops x2	New	Admin	90,000	35	90,000	90,000			
			75,931,950	-	75,931,950	18,285,000	57,646,950		

 The capital budget for project management unit has remained at a budget of R 75,931,950 million, a portion of R 57,646,950 million will be funded from the Municipal infrastructure grant and R 18,2 85,000 million will be funded from the capital reserves.

INFRASTRUCTURE SERVICES ELECTRICITY SERVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	AMENDMENTS	SPECIAL ADJUSTMENTS BUDGET	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
4 Transfomers , 1 RMU	New/Upgrade	19&20	7,319,410		7,319,410	7,319,410		(/ <u>4</u>)	
Procurement of 1 Cherry Picker Truck	New	19&20	3,000,000	-	3,000,000	3,000,000		- 10	
FM Towerline	Upgrade	19	2,600,590	-	2,600,590	2,600,590	-	-	
Landfill site Electrification	Upgrade	19	1,500,000	-	1,500,000	1,500,000	-	-	
			14,420,000	197	14,420,000	14,420,000	•		

• The capital budget for electricity unit has remained at an allocation of R 14,420,000 million, to be funded from the capital reserves.



Grants Receipts

	2025/2026 Medi	um Term Revenu Framework	e and Expenditure		
Description	Approved Budget Year 2025/26	Amendments	Adjustment Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:					
Operating Transfers and Grants					
National Government:	347 687	_	347 687	342 910	358 517
Local Government Equitable Share	319 324		319 324	317 618	331 972
Intergrated National Electrification Programme	20 549	1	20 549	20 000	20 904
Expanded Public Works Programme Integrated Grant	2 980	l †	2 980	-	_
Local Government Financial Management Grant	1 800	l }	1 800	2 000	2 200
Municipal Infrastructure Grant (MIG)	3 034	,	3 034	3 292	3 441
Provincial Government:	2 616	_	2 616	1 250	1 306
Capacity Building and Other: Library	950		950	1 250	1 306
	1 666		1 666	_	_
Other grant providers:	- 1				
DEDEAT	1 666		1 666	_	_
Total Operating Transfers and Grants	350 303	-	350 303	344 160	359 823
Capital Transfers and Grants	82 490	17 386	99 876	62 539	65 377
Municipal Infrastructure Grant (MIG)	57 647		57 647	62 539	65 377
Disaster Recovery Grant	24 543	17 386	41 929	- 1	_
Capacity Building and Other: Library	300		300		_
Total Capital Transfers and Grants	82 490	17 386	99 876	62 539	65 377
TOTAL RECEIPTS OF TRANSFERS & GRANTS	432 793	17 386	450 179	406 699	425 200

Remarks grant and subsidies;

The municipality's approved conditional and unconditional grants amounted to R 432,793,000 million, this has been increased by R 17,386,667 million to an adjustments budget of R 450,179,667 million.

- The equitable share has remained at an allocation of R 319,324,000 million.
- The Expanded public works incentive has remained at an allocation of R 2,980,000.
- The finance management grant has remained at an allocation of R 1,800,000.
- The library support grant has remained at an allocation of R 1,250,000.
- The wattle clearing grant has remained at an allocation of R 1,666,000.
- The allocation for the municipal infrastructure has remained at an allocation of R 60,681,000.
- The allocation for integrated national electrification programme has remained at an allocation of R 20,549,000.



• The approved allocation for the Municipal Disaster recovery grant was R 24,543,000, this has increased by R 17,385,667 to a budget of R 41,928,667 due to rollover of unspent grant for the 2023/2024 and 2024/2025 allocations.

7. TOTAL ADJUSTMENTS BUDGET 2025/2026

	Current	t Budget		
Description	APPROVED BUDGET 2025/2026	ADJUSTMENTS BUDGET 2025/2026	BUDGET +2026/2027	BUDGET +2027/2028
Operating Budget	594 623 647	594 623 647	619 414 388	635 558 328
Capital Budget	163 364 950	180 750 617	92 124 250	93 866 630
Total Budget	757 988 594	775 374 264	711 538 638	729 424 958

Remarks on Total Adjustments budget;

• The total approved annual budget was R 757,988,594; this has been increased by R 17,385,667 to a total adjusted budget of R 775,374,264 due rollover of unspent disaster recovery grant.

SECTION 3_ANNUAL BUDGET TABLES

EC441 Matatiele - Table B1 Adjustments Budget Summary - 19 August 2025

Description					2825/26					Sadget Year 2025/27	Photograf Year 2027/28
жинен органия	Original Bodget	Prior Adjunted	Acoum. Funds	Multi-year capital	Uniform. Steamoist.	Mat, or Prov. Govt	Other Adjects.	Total Adjusts.	Adjusted Endgel	Adjusted Budget	Adjunted Budget
R thousands	A	1 At	2 8	3	4	5 E	€ F	7	8		
Financial Postomanco	^	At	D	C	D	-		G	H		
	24 057								F4 667	C7 C93	
Properly rates	61,937	-	_		-		-	-	61,937	67,597	79,30
Service charges	106,834	-	-	-	-	-	-	-	106,834	111,197	115,5
invesiment revenue	28,813	m r	-	-	-	-	-	-	28,613	29,966	31,1
Transfers recognised - operational	331,654	-	-	-	-	-	-	-	321,654	324,160	338,9
Other over revenue Total Revenue (excluding capital frameform and contributions)	55,372 594,610	-	-	-		-	-		65,372 594,616	65,516 599,445	69,3 625,3
Employée cosés	186,701	-	-	-		-	_	_	186,701	194,013	198,9
Remuneration of councillors	24,666	_		_					24,666	25,113	25,7
Depreciation & asset impairment	22,322		_	_	_				22,322	29,926	30,6
Finance charges	12,02	_							ELIME	23,320	30,0
inventory consumed and bulk purchases	165,033	_		_		177	1	_ [9/JE 000	100 107	***
Figure 2 and subsidies	700,000	_	[_	_ [105,033	109,307	112,0
Other expenditure	255,903						_		255,903	261,055	GET.
Total Agendiare	594,634			_	-		- 1		250,903 594,624	519,414	268,1 635,1
Cour Experimente Surphani(Dufficit)		-	-								_
Transfers and subsidies - capital (sometary allocations).	(14)	IV II		_	-	-	-	43.844	(14		(10,2
	82,490	-	-		_	-	17,386	17.386	99,876	62,539	65,3
Transfers and subsidies - capital (in-kind - all)	83.636		-				47 7457		-	-	
Numberel Delicity after capital transfers & contributions	82,476	-	-		-	-	17,366	17,256	99,862	42,570	55,1
Share of surplest (delicit) of associate		-			-						-
Surplant (Deficit) for the year	2,475	-					17,366	17,386	99,862	42,570	55,
Capital expenditure & funds sources											
Capital expenditure	163,365	-	- 1	-	-	-	17,386	17,386	188,751	92,124	97,0
Transfers recognised - capital	82,490	~	-	-	-	-	17,385	17,566	99.876	62,539	65,3
Serroring		-	-	_	-	-1	***	-	-	-	
Internally generated funds	80,675	-	-	-	_		_	-	80.875	29,585	31,4
Total advices of capital funds	163,365	-	-	-	-	- 1	17,386	17,305	186,751	92,124	97,8
Firmesiat psoition											
Total current assets	430,240	- 11	_	-	-	_	8	c	430,240	512,356	576,0
Total non current assets	1,275,562		_ [_	_	_	17,385	17,386	1,292,947	1,537.760	1,604,1
Total curvent habilities	201,986	_ (_	_	_	~		,	201,588	215,654	285,9
Total non-current liabilities	22,501	~	_	_		380			22,501	22,501	22,5
Community wealth Equity	1,461,313	-	_	_	_	_	17,306	17,306	1,498,699	1,606,961	1,721,7
Cash flows	1								1,000	1,000	192.1
	104 091	_	_		_		17 600	47.000	230.000	C4 000	70.7
Net cash from (used) operating Net cash from (used) investing	104,931		[-		1 3	17,386	17,386	122,316	61,295	73,7
	{ POS,303}	~	_	_		[]	(17,386)	[17,386]	(180,751)	(92,124)	(917.4
Net cash from (used) fleancing	204,366	_	-	_	_		1994		-		
Captificanti equivalents at the year end	254,500						(0)	(8)	204,356	200,007	294,
ant backingles plus reconciliation											
cash and investments available	239,836	-	-	-	-	-	20	-	Z30,836	227,536	232,0
application of cash and investments	72,582	-	-	-	-	-	-	-	72,582	(39,623)	(80,
Salance - eurytus (etnetžali)	158,255	-				J 1	-	-	158,255	267,360	313,
esset Massganiant											
Asset register summary (WDV)	1,134,258	-	-	-	_	-	_		1,134,258	1,104,732	1,074,
Depreciation	22,322	-	_	_	_	_	_		22,322	29,926	36,
Renewal and Upgrading of Existing Assets	36,255	-	-	-		_	17,306	17,386	53.641	2,865	3,0
tepairs and Maintenance	25,250	-	-	-	-	_	-		28,250	29,936	30,
The services	1,77.23							- "		12.2	5.41
		_									
tost of Free Basic Services privided	00.000	-	_	-	-	-					327
Revenue cost of tree services provided	20,865	~	-	-	-	-1	-		20,865	21,700	22,
Committee and an arrival and a service and								.,			1
Nate:	-	-	-	-	-	-	-	-	-	-	
sarézlio/sewenge:	- 1	-	-	-	-	-	-	-	-	~	
Energy:	-	-	-	-	-	-	-	-	-	-	
lefice:	- 1	-	-	_	-	-	-	-	-	-	

EC441 Matatiele - Table B2 Adjustments Budget Financial Performance (functional classification) – 19 August 2025

Standard Discription	Ref					2825(26					Budget Vear 2026/27	Stadgel Year 2027/20
		Original Busiquit	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjustin.	Adjusted Bodget	Adjusted Bridget	Adjusted Budget
7 St			5	6	(7)	6	9	10	85:	12		
R Bostands	1,4	- A	Al	8	C	0	₹	F	G	H		
Revenue - Functional												
GOVERNANCE and administration		437,220	-	-	-	-	-	-	-	437,226	443,546	463,0
Executive and council		-	-	-	-	-	-	-		-	-	
Finance and administration		457,220	-	-	-	-	-	-	-	437,220	443,540	463,0
Internal audit		-	-		-	-	-	-	- 1	-	-	
Community and public safety		17,474	-	-	-1	-	-	-	-	17,474	13,046	13,5
Community and social services		6,546	-	-	-	-	-	-	-	8,545	3,867	4,0
Sport and recreation		-	-		-	47	-	-1	-	-	_	
Public safety		8,625	-		-	_	-	-	-	8,826	9,181	9,5
Housing		-	-	-	-	_	_	-	-	_	_	
Heath		-	-	-	-	-	_	-	-	_	_	
Economic and environmental services		90,736	-	-	_	~	_	17,396	17,386	106,122	71,563	74,70
Planning and development		5,502	_	-	_	_		-	_	5.502	5,722	5,90
Road transport		85,234	-	- 1	- 4	_	_	17,366	17,386	102.620	65,841	58,82
Environmental protection		_	_		-	_	- 1		- 1	-	-	
Trading services		131,570	-	-	-	_			_ [131,670	133,833	139,2
Energy sources		114,257	_			_	_		II _ I	114.257	117,456	122,25
Water management			_	_	_	4		_		E SAPTINE	117,9600	144,44
Waste water management		_	_	32		*				_		
Waste management		17,413	_		-	_			_ [-
Citier		17,010	_			_		-		17,413	16,377	17,05
Total Revenue - Functional	2	677,100	-	-	_		-	17,386	17,385	694,485	661,984	690,68
Expenditure - Functional												
Governance and administration		270,368	_	_	_		_	2	_	279,868	263,691	296,72
Executive and council		53,756	_		_	-1		3				
Finance and administration		232 129	_		-	_				\$3,755	54,223	35,08
niemai audit		4,944]]	-			-	- 1	232,129	243,840	249,87
Ocumentity and public safety		58,193] []	7.1		-	- 1	-	4,964	5,586	5,80
Community and social services		29,268		-			~	-	-	58/193	58,355	99,66
Sport and recreation		40,450	_			-	-	-	-	28,268	26,577	26,70
		-	-	-	-	-	-		-		-	_
Public safety		25,925	~	-	-	-	-	-	-	29,925	31,778	32,29
Housing		-	-	-	-	-	- 1	-	-	-	-	-
Health			-	-	-	-	-	-	-	~	-	-
Economic and environmental services		96,110	-		-	-	-	-	-	96,118	100,686	111,47
Planning and development		45,203	-	-	-	-	-[]	- 1	-	45,203	48,160	49,36
Road transport		50,908	-	-	-	-	-	-	-	50,906	60,529	62,11
Environmental protection		-	-	-	-	-	-	-	-		-	-
Trading services		169,452	-	~	-	-	-	-	-	169,452	164,720	174,36
Energy sources		142,991	-	-	-	-	- 1	-	-	142,991	142,913	147,93
Abler management		-	-	-	-	-	-	-	-	-	-	_
Nasie water management.		-	-	-	-	-	-1	-	-	_	_	-
Nosie management	1 1	25,461	-	-	~	-	-		-	26,461	25,808	25,41
Other		_		-		-	-		-	-	-	
otal Expenditure - Functional	3	594,624		-	_	-		_	-	594,624	519,414	635,55
terplant (Deficit) for the year		82,476	-	_		-	_	17,396	17,386	99.862	42.579	55,13

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

C441 Matatiele - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 19 August 2025

Vate Description						2505/26					Budget Year 2020/27	Bodget Year 2027/28
B1 .	Ref	Original Budget	Prior Adjusted	Accuse Funds	Muhi-year capital	Unfore. Unxesid.	Not. or Psov. Gove	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]	110.01		3	4	5	6	7.	8	9	10		
R thousands		a	A1	В	C	D	E	£	G	H		
Revenue by Yote	1							7				7
Vote 1 - Executive Council		-	-	2	-	_		-	_	_	-	-
Vote 2 - Finance and Admin	11.11	436,870		-	-		- 1	-	-	436,876	443,175	462,673
Vote 3 - Corporate	11.4	350	-	-	-	Q.		-	-	350	364	37
Vale 4 - Development and Planning		5,502	-	-	_	ú.	- 1	0		5,502	5,722	5,95
Value 5 - Community		34,867		~	-	-	-		-	34,867	29,424	30,60
Vale 5 - Infrastructure		199,491	-			_	_	17,386	17,386	216,877	183,298	191,087
Vote 7 - Internal Audit		-	-	-	_	_	-		_	_	`-	-
Vole Ũ -		-	-	-	_	_		_	_	_		l -
Vote 9 -	10.7	-	-	-	-	-	_	_	_	_	_	-
Vote 10 -	- 10 1	_	-	_	_	_	_	_	_	_	_	
Valie 11 -	- 11 1	_	~	-	- 1	- 9	_	40	_	_	l -	l -
Value 12 -		-	-	-	_	_	-	_	-	-	_	
Vole 13 -		-	_	_		_		-	_	_	_	_
Vale 14 -	- 1 1	-	_	_		_	-	_0	_	_	_	l _
Vale 15 -		_		_	_	_		_		_	_	_
Total Revenue by Vote	2	ET7,199	-	-			-	17,386	17,385	694,485	661,964	894.69
Expenditure by Vate	1											
Vote 1 - Executive Courts	11.1	33,765	_	-4-	_	_				22 200	34 203	
Vols 2 - Finance and Admin	- 11. 9	132,658						-	-	33,795	1	35,05
Age 3 - Contraje	- 11 1	99,471		-	_			-	- 1	132,656	143,163	148,35
	- 1 - 1		-	-	~	-	-	-	-	99,471	100,657	101,511
Vote 4 - Development and Planning Vote 5 - Community	- 1 1	45,203	- 1	- 1	-	_	- 1		-	45,203	48,160	49,36
Vote 5 - Communey Vote 6 - Infrastructure	1.1	84,654 193,699		-	_ [_] [64,654	84,163	85,42
Vote 7 - Internal Audit	- 1 1	4,984	-	***				_	~	193,899	203,441	219,04
Vole 8 -	11.1	4,394		~	-	-	-	-	-	4,954	5,553	5,89
Vote 5 -		-		-	~	-	-	-	_ ^	~	_	1
Vote 19 -		- 1	_	-	-	-	-	-	-	_	_	
Value 11 -		-		-	_	^	- 1	-	~	-	_	~
Vote 11 - Vote 12 -	- 1 1	-	-	-	_	-	-	_		-	_	-
Vole 13 -		-	- 1	- 1	-	-	-		-	-	-	_
	- 1 1	-	-	-	-	-		~	-	-		_
Vale 14 -		-	-	_		-		-		-		_
Vote 15 -	-					-		-	_ ^			
Total Expenditure by Your	2	994,624	-		-	~	-	_		594,624	619,414	635,55
Surpland (Beliet) for the year	2	82,476	1	-		-	-1.	17,386	17,386	99,862	42,570	55,

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

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

Supply chain management, Financial reporting and Asset management, Finance governance unit (Office of the CFO), Special programmes unit, risk management & monitoring unit, Legal services.

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

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

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

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

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) – 19 August 2025

						2025/26					Budget Year 2026/27	Studget Ye 2027/28
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Mobili-year capital	Universit.	Nat. or Prov. Gent	Other Adjusts.	Total Adjusts.	Adjusted Endget	Adjusted Budget	Adjuste Budge
R thousands	1,	a	13 A1	4 8	5 C	6 D	? E	B	g G	10 H		
Sevenue By Sewroe	+	-	EL C	4:	-		h.	F	- 0	н		_
Schange Revenue												
Service changes - Electricity	2	91,308	_	_	_	_	_	_		DJ 750	94,960	98
iewice changes - Water	2	21,200	_	_	_	_	L.			91,308	94,903	56
ienice charges - Waste Water Management	2			_		_	_	_		_	-	1
Service changes - Weste Management	2	15,526							l .			
inte of Goods and Rendering of Services	1 4					-	-	-	-	15,525	16,147	16
-	1	26,470	-	-		-	-			25,470	25,184	2
lgency services riseresti		1,800	-	74	-	-	-	-	-	1,800	1,872	
durent convent from Experientales			100	-	-	*	-1	•	- 1	72	_	
		2,200	1	5	2	-	-	-	-	2,200	2,200	
nterest carried from Current and Hon Current Assets		26,813				- 7	-	-	-	28,813	29,966	31
Privilenda		-	-	-	-	-	- 2	- 3	-	-	-	
Sent on Land		-	~	150	-	- 5	-	-	-		-	
icrial from Finesi Assets		2,220			*	-	-	=	+	2,225	2,709	14
Special Rating Lavies		-			*	=	_		-	-	-	
some and permits		4,434	-	•		-		-	-	4,434	4,511	9
Эрспийоный Revenue		905	-	2	4			2	1	965	915	
Ion-Enclange Revenue										,,,,,	7.0	
rapelly roles	2	61,937	-	-	_	_	_	_	_	61,937	67,597	70
Surcharges and Toxes			-	-	-			-	_	er jake	Gr, (C.)	
ines, penalties and forfelo		3,648	5		3					3,548	3,170	,
icanaes or pennils		25	=	-	- 5		3	. 3	ū	X	-	1
renales and autoidies - Operational		331,634	-			-	-		_	25 331,654	25	
Section of the Contraction of September 19		24,270	-		0			-			324,160	338
and Leavy					25	=		=	-	24,270	25,241	26
		-	-		, de	- 5			- 1	-	-	
Sperational Revenue		-:	2	-	-	-	-	-	-	-	-	
Genera on disposed of Astrolis		-	-	-	=	-	-	-	-	-	-	
Piner Gains		5	:=	-		-	-		-	- 1	-	
Seconfinued Operations		-			1	-		-	-	-	-	
otal Revenue (encluding capital transfers and contributions)		394,368		-	-	= =	-	-	-	594,610	599,445	625
Expenditure By Type												
religion religion custo		186,701	_	_	-	_		_	_	186,701	794,013	196
terrorrention of councillars		24,666		33				1				100
full purchases - electricity	1	2000			1.0	7	(7)		-	24,666	25,113	22
		90,000		-	- 1	-	-	~	_	96,000	102,410	104
werkery consumed		7,533	-	-	~	-	-	-	-	7,033	6,897	7
lest impairment	1			- 30	081	=	-		Α.	0.0	-	
representation and amortisation	1 1	22,322	-	-	(=	= =	37.	2.5	-	22,322	29,925	30
terest.		-	- 4	-			-		-	(4)	-	
Contracted services	1 1	170,618	-	-	-	_	_	_	-	170,618	171,627	178
renders and swinders		-	-	100	7.40	*	40	(-)	- 1	-		
recoverable debts witten off		6,300	-		3.5	-	9	-		6,500	6.792	6
Operational costs		76,794	-	-		-	-	-		78,784	82,635	84
copes on disposel of Apprils		-	-			-	1	4		- 100	92,000	
ther Lorens		12	2	24	- 4		3/	- 3		21		
otal Expenditure		594,634	~	-	-		-	_	-	584,624	619,614	635
	+							-		-004,624	100000	
urpluc(Deficit)		25.41	-	-	-	-	~	-		(54)	(49,670)	£15
renofers and suiterales - capital (matering allocations)		82,490	-	120		=	-	17,386	17,386	99,676	\$2,539	£
ransfers and subsidies - capital (in-tund - all)		-	*	(4)	-	-	- 4	-			-	
implus@lelicit) before taxation		82,476	-	-	-	-	-	17,366	17,306	95,862	42,576	55
fourse: Tass		-	-	-		-					(*)	
urplus@effeit) after taxation	1 1	\$2,476	-	-	_	-		17,306	17,386	99,862	42,579	50
have of SurplustDeficit altriputable to Joint Venture		-	= =	-	741		-	11,000	17,500	30,002	WALLEY WALL	- 35
have of Surpited Selical albinoplate to bilinguises		-		-	-	-						
orphis/Delicit) attributable to municipality	1 1	82,676	-		200	-		17,386	17,306	99.862	42,570	2.7
		0.000									12 1192 (1)	265
ture of Suspice/Deficit attributable to Associate haveorapes/Parent subsidiary beneatings		1	- 3	31		- 3	3		-	-	-	
	-	-	-					-			-	50
urplus (Deficial for the year	1 1 1	82.42%	-	-			-	17,386	47,306	99,862	42,579	

Revenue adjustments are as follows;

Remarks on Revenue;

- 1. The approved budget was R 677,099, 736 in the 2025/26 financial year, this has been adjusted by R 17,385,667 to and adjustments budget of R 694,485, 402. Revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be R 661,984,311 and R 690,696,721 respectively. The increase is due to the following;
- b) Capital transfers and subsidies have increased by R 17,385,667 due unspent funds from the Municipal disaster recovery grant (MDRG).

Remarks on operating expenditure;

1. The approved operating expenditure has remained at a budget of R 594,623,647. 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.

EC441 Matatiele - Table B5 Adjustments Capital Expenditure Budget by vote and funding

						252					Budget Year 2006/11	2027/25
Description	Rei	Original Budget	Prior Adjusted	Access. Funds	Bulti-year capital	Uniore. Unavoid.	Mat or Prov. Govt	Other Adjusts.	Total Adjusts.		Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 8	5 C	5 D	7 E	8	§ 6	10 H		
ASSETS:	-	, A	Al	0		В.	3	F	la la	П		
Current assets												
Cash and cash equivalents	Ш	230,636	-	_	-	-	7.		_	230,836	227,536	232.836
Trade and other receivables from exchange forestations	1	54,254	-	-	_			3	5	54,254	新 原4	118,454
Resembles from non-enzinge intendions	1	125,528	_			_	_	_		125,528	130,767	136,255
Current portion of non-current receivables	2		-	-	-	_	-		1	Lingaliti	0,00,1111	Ide,ca/
		3,784		-	-	-	_	-	_	3,784	3.784	3.784
TAV		10,438	1/2		-	- 4	-	-	_	10,438	59,175	79,366
Other current assets		5,400		_	-	3		341	_	5,400	5,400	5,400
Tetal summit assets		430,246	-			-	-	- 1	6	434,248	5(2,356	575,097
Mon current assets									_	7113/210	andena	Pt Ngd 25
inches			-	- 2	- 4	-	-	-	_		-	
Inschant properly		4,960	5-	-	-	-	_	-	_	4,960	4,960	4,980
Property, plant and equipment	3	1,267,968	_	-	-	-	-	17,356	17,386	1,284,954	1,329,767	1,396,156
Sological exsels			-	-	-	-	-	-	- H 1992	-	1,000,1(4)	(Jaco) eac
Living and non-king resources		-	-	-	- 20	-	_	-	-	_		_
Heringe assets		1,543	-	-	(4)	-	-	-	-	1,543	1,543	1,543
Intermible assets		1/81	100	-	100	-	-			1,491	1,491	1,491
Trade and other receivables from eachange bursochises		-	*	=	-		-		_	:	-	78.00
Non-current receivables from non-exchange horsections		-	-	-	-	040	-		_	45		
Other non-ounced accels		-	-	-	-	-	-	-	-	_	-	-
Total non current assets		1,275,562	-	-	-	-	-	17,386	17,366	1,292,947	1,337,760	1,004,150
TOTAL ASSETS		1,705,802	_	-	-	-	-	97,366	17,3K	1,723,187	1,859,1%	1,910,217
avalues												
Current Edulities												
Sock overdraft		= (1)	-	- 2		-	- 3	-	_	_	-	-
Francia liabilities		-	-	-	-	2	-	-	-	2	-	-
Consumer deposits		528			-	-	-	-	-	528	528	528
Trade and other payables from exchange barractions		65,900	-	-	-	-	-	-	-	85,900	85,906	65,900
Trade and after populates from non-exchange instructions		29,800	_	_	_			_	-	25,800	29,500	29.800
Provisions		43,960	-		-	· ·	~	720	_	43,950	43,950	43,950
VAT		51,810	-	-	-	-	-	-	-	81,816	78,476	95,809
Other current liabilities			-		_ 4	-	-		_	-	-	1787
Total correct ficialities		26,500	-		-	-	-	-		291,500	298,654	235,967
Non current izbilióes.	П											
Bortowing		-	_	_		_	_	_	_	_		
Provisions	lil	22,501	_	-	-	_	-	_		22,501	22,501	22,501
Long term position of brade populates		-	-	7.5	2	-	-	-		ELIME	ZZ JOU L	22,031
Other non-current installings		1	-	-	-	-	-	-				-
Total non current liabilities		22,591	-	-	-	-	-	-	-	22,504	22,501	22,591
TOTAL LIABILITIES		224,489	-	-	_		-	-	-	224,489	241,155	251,467
NET ASSETS	6.4	1,01,313	_	-	_	_	-	17,386	(7,366	1,696,699	1,688,961	1,721,728
COMMUNITY WEALTHEOUTY		-11						44 (47)	0.700	1/100/013	1 Agrana's	1477142
Accumulated Surplus (Delicity		1,400,438	_		_	_	-	17,386	17,386	1,417,824	1,579,376	1,690,073
Funit and Reserve		80,875						11 tago	17,000	89,875	29,585	31,685
Other		unqui d	-	1.0	-	-	- (-)		-	चयात्रा व	23,300	\$1,000
TOTAL COMMUNITY WEALTH/EQUITY		1,001,313	-	-	= 13),	-	-	17,366	17,36	1,691,599	1,628,961	1,721,758

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EC441 Matatiele - Table B6 Adjustments Budget Financial Position - 19 August 2025

			72			2025/26					Budget Year 2026/27	Budget Year 2027/20
Description	Ref	Original Budget	Prior Adjusted 3	Acoust. Funds 4	Multi-year capital 5	Unforc. Unavoid. 6	Hat. or Prov. Govt	Other Adjusts.	Fotal Adjusts.	Adjusted Sudget	Adjusted Budget	Adjusted Budget
R therecands		g.	AT	8	Ç	D	E	F	g.	žt.		
ASSETS												
Convent assets		_										
Cosh and cash equivalents		730,636	-	- 2	- 2	- 2	-	- 2	_	230,836	227,535	722,836
Trade and other receivables from eachenge transactions	1	54,254	-	~	-	-	-	0	0	54,254	66,694	118,454
Receivables from non-exchange transactions	1	125,528	_	-	-		1	-	- 1	125,528	130,767	136,255
Current parties of non-surrent receivables	2	-	0.00			-	-	100	-	`~	(4)	-
inventory		3,784	-	_	_	-	-	_	-	3,784	3,784	3,784
VAT		10,435	-	-		- 5	-	(20)		15,438	29,175	79,306
Other ownerst accels		5,400	_	- 2	-	_	-	-	-	5,400	5,400	5,400
Testal convent accepts		430,249		_	_	_	-	0	8	439,240	512,356	\$76,097
Noe current apuets												
Investments		-	7.0	-	-	E	-	16	- 1	-1	_	-
investment property		4,960	-	-	-	-	-	-	-	4,960	4,960	4,960
Property, plant and equipment	3	1,267,568	-	-	-	_	-	17,385	17,386	1,284,954	1,329,767	1,396,156
Sialogical easels		-	2.00			-	-	-	_		0-0	-
Living and non-fiving resources		-				-	-	-	-	_)		
Pierilage assets		1,543	72		3		2	2	_	1,543	1,343	1,543
intermittle assets		1,491	100	9	-	2	-	3	_	1,491	1,481	1,491
Trade and other receivables from exchange barractions		540	760	=	-	- 1	-	7=	_	12	-	
Non-corrent receivables from non-exchange transactions		-		-			-	-	_	-	-	
Other non-current senets		-	_	-		-	-		-	_	-	-
Total non carrent assets		1,275,562	-	-	-	-		17,386	57,306	1,292,947	1,337,760	1,464,158
TOTAL ASSETS		1,795,892	-		-	-		17,386	97,386	1,723,187	1,850,116	1,900,247
CLABILITIES												
Correct lishilities												
Bank meninali		4		-					h 1			
Enercial liabilities		20		5.	30				- 1	-	2/	1.0
Consumer deposits		526		-	-	1		_	-	Treis	200	538
Trade and other payables from exchange from speligns		55,800			_			-	-	528	525	65,900
Finds and other populates from non-eachange transactions		29,800	_		_	_		-		000,23	65,900	29.800
Projected		43,900	-							29,533	29,906	
VAT			-		30	100			-	43,960	43,950	43,950
Other owner! liabilities	1	21,210	- 1		7				-	<i>6เลเ</i> ช	78,476	95,809
Total current liabilities		204 000	-			-	-		_ ^	40.000		400.000
	-	204,50%					-	-	-	201,908	218,654	235,967
Mon current l'abilities		. 11					1		1			
Sonowing	1	-	-	-	-	-	=	-	-	-		_ ^
Provesions	1	22,501	-		-	_	-	-	-	22,51%	22,501	22,501
Long term portion of trade payables		-	-	-	3	-	3		-	-	8	-
Other non-current liabilities				-	-	-	-	~			- 2	
Tetal non nursent linkilities		22,501		-	-	-	-	-	-	12,564	22,591	22,581
TOTAL MARILITIES		224,489	_	-		-	-	-01	-	224,489	241,455	258,487
NET ASSETS	2	1,481,313			_		-	17,386	17,306	1,490,699	1,600,961	1,721,759
COMMUNITY WEALTHIEQUITY												
Accountained Surplus (Defect)		1,400,438		-	_	_	- 1	17,386	17,386	1,417,824	1,579,376	1,690,073
Funds and Reserves		80,875	_	-	_	_	_	_	-	80,875	29,585	31,686
Oliner			-		-		-	-			-	
TOTAL COMMUNITY MEALTHREGATY		1,401,313	_	-	_	-	-	17,385	97.386	1,496,699	1,600,961	1,721,759

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

EC441 Matatiele - Table B7 Adjustments Budget Cash Flows - 19 August 2025

						2025/26					Budget Year 2625/27	Budget Year 2027/26
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Value. Varend.	Hat, or Prov. Gavt.	Other Adjusts.	Total Adjusts.	Adjusted Sudget	Adjusted Budget	Adjusted Budget
R thousands		a l	3 A1	4 B	5 C	6	7 8	8	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES							_		3			-
Receipts									1 1			
Properly retes		52,646	- 2	~	-		- 2	V Z	_	53,646	\$7,457	59,755
Service changes		90,809		-	-	_	-	727		90,809	94,441	98,219
Other revenue		84,321	-	-	-	_		1 4		84,321	75,429	
Transfers and Subsidies - Owerstoppel	2	331,654		-	2	-		-	_ [327,654	324,160	338,915
Exercisers and Subsidies - Capital	1	82,496		_	<u> </u>			17.386	17,386	99,876	62,539	65,377
Interest		28,313	2		-		-	17,200	17,500	28,813	29,956	31,164
Dividends.		20,0710	- 5						1 1	24,814	,	
Payments		18		3.0			3		-		-	123
Suppliers and employees		(565,802)	- 2	- 20			<u> </u>	100	_	(566,802)	(582,696)	(997,922
Finance charges		1111		-	-			- 2	_ [faneleeri	faechan)	faa i tarri
I moders and Subsidier	1			_	_		-		_ [7.5
NET CASH FROM USED OPERATING ACTIVITIES		184,931	-		-			17,386	17,386	122,316	61,296	73,733
CASH FLOWS FROM INVESTING ACTIVITIES								17,2000	52,000	122,070	01/130	10,730
Receipts									1 1			1
Proceeds on disposal of PPE		- 20		553								
l ·	- 1 1	*	-	140		-		(7)	-	-	-	
Decrease (increase) in non-current receivables			-	(2)	-		=	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	3	- 1	-	=	-
Payments												
Captal assets	_	[153,365]		- Sec. 1	-	- 2	-	[17,386]	(17,366)	(180,751)	(92,124)	(97,063
NET CASH FROM USED INVESTING ACTIVITIES	\rightarrow	(163,365)	-	-	-	-	-	(17,386)	(17.386)	(188,751)	(92,124)	(97,063
SASH FLOWS FROM FINANCING ACTIVITIES												
Receipts	- 1 - 1								1 1			
Short term foons	- 1 - 1	=	-	-	-	520	2	-	-	-		-
Somowing lung termshelinencing		-	-	3	- 4	-		-		_	-	-
Increase (decrease) in consumer deposits		-	-	-		40		- 3	_		-	-
Payments									-			
Fit payment of acrossing			-3	-		**	*	-	-		-	-
MET CASH FROMYUSED) FINANCING ACTIVITIES		-	-	-	-	-	-	~	-	-	-	-
MET INCREASE/ (DECREASE) IN CASH HELD		(51.43/6)	_	-				page.	(2)	(58,434)	(30,829)	(23,330
Cost/cosh equivalents at the year begin:	2	262.501	541		741	20	-	(4)	(4)6	262,821	230,836	(23,336) 227,536
Ceshicash rounderts of the year end.	2	204,366	-	-	_	-	_	(0)	(0)	204,366	200,007	204,206
The same of the same of the same	-1-2	50°F,40°C	_			-	_	[47	(0)	234,300	200,007	274,275

Table B7 reflects on the cash flow projections after the adjustments and also considering the midterm cash flows.

The projected cash and cash equivalents reflecting a positive R 204,4 million and increase to R 204,2 million in the 2027/28 MTREF.

$EC441\ Matatiele\ -\ Table\ B8\ Cash\ backed\ reserves/accumulated\ surplus\ reconciliation\ -\ 19\ August\ 2025$

						2025/26					Budget Year 2929/27	Budget Year 2027/29
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unavoid.	Hat or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjunted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	8	e l	D	E	F	ı e l	н		
Caph and investments available												
Cashicaeh equivalents al the year end	1	204,366				_	_	(0)	(0)	204,386	200.007	204,206
Other current investments >90 days		26,470	_				_	0	0	26,470		
Non current assets - Investments	1			_	_	_						
Cash and investments available:		230,836	_					_		230.836	227,536	232,836
Applications of cash and investments												
Unspert conditional transfers	10.01	29,800	_		_					29,800	29,800	29.800
Unspent borrowing		Zajowo		-			-		_ [23,000		25.00
Statutory requirements		51,372					- 1			E4 272	19,301	16,440
Other working capital requirements:	2	(133,415)			- 3			= =	-	51,372	10115	
Other provisions	"	43.953		200				-	~	(133,415)	and the same of th	100000
	10.04	43,330	-	721	-	-			-	43,990	43,950	43,950
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		80,875								80,875	29,585	31,686
Total Application of cash and investments:		72,582		-	_	-	_	_	-	72,582	(39,823)	(80,553
Surplus (shortfalt)		159,256	-	-	-	-	-	-	_	158,255	267,350	

EC441 Matatiele - Table B9 Asset Management – 19 August 2025

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

$EC441\ Matatiele$ - Table B10 Basic service delivery measurement – 19 August 2025

	Ĩ					205729					Budget Year 2028/27	Budget Year 2027/28
Dessriptings	Rei	Budget	Price Adjusted	Accum. Funds	Multi-year capitat g	Unitere. Decaraid.	Rat. or Prov. Govi 11	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Sudget	Adjusted Budget
House, old service to gets	3	A		. 8		. 0	E	F	9	Ħ		
The state and addition to	1.											
Pined doller leader durilling									_	1.0		
Fired uniter mode years (but not in dwelling)									1	_		
United problet top lot least min service arresty	6								-	-		
Other water housely (at least min-service level). Advanture Service Level and Above min-level.		_						1		-		
Listing public step (< znin.cornicz lovel)	3		_		-	-	-	_	- 1	-	-	-
Other works awayly (< wist.netvice west)	3,4								11	- 7		
No sister mapply Batter Manners Saryer Level sup-agent									-	-		
Total number of households	5	-	-	-	-	-	-	-	_		_	-
San to then berry rain:	1	-		•	-	-	-	-	-	-	-	-
First late! (connected to severage)										_		
Plant lailet (with peptic lank)										_		
Chemical trifet									-	(a)		
Pt todet (versitoired) Citrer todet (versitoires (> mitr. pervice (exet)									-	-		
Universated (Principles) > Hillscholes (evel) Minimum Sarvice Laviel and About sols-total			-	_	_				_			
Bucket lidel		_			_		-	-	-		-	-
Differ safet provisions i < min_service level)									1	-		
No latest provingings										_		
Esite Mineman Serat Level aspissiol Total number of Innocessiolis		-	-	-	-	-	-	-	-	-	-	-
	5	-	-	_	-	-	-	-	-	-	-	-
Emerge: Glectricity (et less) inits, persice sover)												
Broznay - propolit (> min.pendos terefy									-	_		
Memore Survey Level and Abose me-intel		-	-	-	-	-	-				-	
Electricity in minuservice levels									- 1	_		
Becaldly - propelt /- retr. service levely Other energy sources:									-			
Below Minerally Servic Level and Aple!		-	-	-					-	-		
Tetal number of households	4	-		-	-		-	-		-	•	-
Before:				_	-	-	- 1	-	1			-
Removed at least once a week (valuervice)												
Viminum Senice Level and Above sub-lists:		_	-	-	-	-	-	-				
Removed less trappently than once a week										-		
Lights over refere theres									-			
Other rubblish disposal									-	g		
lar oppie desiden pi												
States tillearrases Server Level mits tinhil			-	-	-	-	-	-		-	-	
Tytal number of households	8	-	-	-	-	-	-	-1	-	-	-	-
Inscholds receiving Free Basis berviot	15											
Nater W atoliers per household per month;		-		-	-		-	_			_ [,
Amiliation (fide values are tole) senter)		-	-	-	- 1	-	-	-	-	-	-	
Sectificity/other energy (50km) per haasehald per nemiti) Reflate (removed at least since is areals)		-	- (- 1	-		*2	-		-	-	J 1
olama Schlements		-	-	_	-	-	31	-		-	-	-
Cast of Free Black Services provided (W100)	16											
Maker Ministries per Indigent household per month;		-	-	-	-	-	-	-	_	-	_	-
Sen listers (free sentialism service to indigent households)		-	-	-	- 1	-	-0.0	-	_	-		_
ecisicily/other everyy (Sillion per indigent household per month)		-	-	-	- 1	-		-	-	-		-
Telese personal over a meet for indigent townships		-	-	-1	-	-	-	- 41	-	-		_
Cost of Free Basic Dervises provided . Informal Formal Settlements (8:300)	ļ		-	-		-			- 1	-	-	_
ortal sect of FBB provided		-	-	-		-	-	-	-		-	_
Salest level of the service provided toporty rates (RYSS) value treestate												
Topicing rates on their water sees recognitive									-	-		
lantinition followers per household per margini										-		
an lation (Rand perhoeshold permonth)		- 30							- 1	50	92	50
Secticity (has per trousestraid per ments)		134							- 1	139	138	136
iclass (average liter per sergi)	-	20,381,000								20,386,000	22,348,000	25,768,000
evenue agot of free corvers provided (F100)	17											
reperty rains (Indif edjectment) (expertriscoline values jidr section 17 of MPRA)		20,885,200							-	28,885	21,700,000	22.569,000
CONTRACT SCLOOL 1 / DE 1897GA1		-	-	-	^	-	-	-	-	-	-	-
		-		-	-	-	-	^	-	-	-	-
EST (In excess of 8 Motions per indigent household per mants)						- 1		- 1	- 1	-	-	•
initiation (in excess of 8 abolines per indigent rousehold per month; antitation (in excess of free sanitation service to Indigent households)		-	-		- 1							
History for exactes of 8 salvatives per indigent revisionals per manels; Anitation for excess of their sanitation sender to indigent households; Societally where energy (in excess of 50 sent per undigent household per mon		-	-	-	-	-	-	-	-	-	-	-
initiation (in excess of 8 abolines per indigent rousehold per month; antitation (in excess of free sanitation service to Indigent households)		-	-		-	-		-	-	-	:	-
William for encodes of 8 statistics per involgent revocable per pseudo; admission (in process of three sentanties sentace to indigent house-leading) inchesional per concept (in excess of 50 teats per indigent incursivals per reventor) totace (if it excess of one removate a vect for indigent incursionalism) functional Houseling - remain rebases	0	-				- 1	1.0	~	-	2		-
William for encodes of 8 statistics per involgent revocable per pseudo; admission (in process of three sentanties sentace to indigent house-leading) inchesional per concept (in excess of 50 teats per indigent incursivals per reventor) totace (if it excess of one removate a vect for indigent incursionalism) functional Houseling - remain rebases	6	-				- 1	1.0	*	-	-	-	-

SECTION 4 SUPPORTING TABLES

8. OVERVIEW OF BUDGET RELATED POLICIES AND BUDGET ASSUMPTIONS

Budget Related Policies

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

Budget Assumptions

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

Tariffs

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

Budget Funding

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



EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts – 19 August 2025.

					2025/26				Badget Year 2026/27	Sudget Year 2427/28
Description	Ref	Original Budget	Prior Adjusted	atulti-year capitat	Mail or Prev. Govt	Ofiner Atlinate.	Total Adjusts.	Adjusted Budget	Asijusted Budget	Adjusted Budget
R thousands		8	At	8	9 C	10 D	11	12		
RECEIPTS:	1, 2		- A+		<u> </u>	U	E			_
Operating Transfers and Grants	,,-									
National Government:		327,135						202 436	200 000	
Expanded Public Works Programme Integrated Grant		2,980	-	-	-		-	327,138	322,910	337,6
Local Government Financial Management Grant		1,500	3					1,800	2,000	2.2
Municipal Infrastructure Grant		3,634	_		-	-] []	3,034	3,292	3,4
Equipple Share		319,324	-	-	-	-	_	319,324	317,618	331,9
Provincial Government:		4,516	-	-	-		_	4,516	1,250	1.3
Specify (Add grans description):		2,850	-	-	9	(=	_	2,850	1.250	1,3
Specify (Add grant description)		1,565		-	-		_	1,665	08:	100
District Nunicipality:			_	_	-	_		_	_	
Other grant providers;		-	-	_	_	-			_	
Total Operating Transfers and Grants	S	331,654		-	-		-	331,654	324,160	338,9
Capital Transfers and Grants										
National Government;		82,150	_	_		17.306	17.386	99,576	62,539	65,3
Municipal Infrastructure Grant		57,647		-	-		-	57.647	62,539	65,3
Muticipal Disaster Recovery Grant		24.543		20	-	17,386	17.386	41.929	-	1012
Provincial Government:	1 1	360	-		_	COMMENT.	11,000	300		
Specify (Add grant description)		500	-		V .	-	_	300		
Dielzick Manicipality:		-	-	_	_	_		-	_	
Other grant providers:			_	_	_	_	_ [-		
etal Capital Transfers and Grants	5	82,496	-	-	-	17,386	17,386	99,876	62,539	65,37
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	414,144	_			17,386	17.386	451.530	386,699	404,29

$EC441\ Matatiele\ -\ Supporting\ Table\ SB11\ Adjustments\ Budget\ -\ councillor\ and\ staff$ benefits $-19\ August\ 2025$

Summary of restuseration	Ref					2025/26					
demonstrat y Cri Ferricolana Elicol	25004	Original Budget	Prior Adjunted	Accisis, Funds	Multi-year capital	Unform. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	chan
Di Hanasa yanda			5	6	7	8	9	10	31	12	
R thomands			Af	8	С	0	E	F.	G	H	
Councilors (Politica) Office Bearers atus Other)											
Basic Salaries and Wages	- 1	13,655	-					14.	-	19,855	0.0
Pension and Utif Contributions	- 1	956	-			-		-	-	958	3.0
Medical Aid Contributions		91	-						- 1	91	0.4
violor Vehicle Allowance		2,178	-					-	-	2,178	0.
Celiphone Allowance		2,673			1				-	2,673	8.5
icusing Alicuances		4,912	-11			-			-	4,912	0.0
Other benefits and allowances		=				-		-	- 1	-	
Rub Total - Councillors		24,666	-			_		-	- 1	24,666	8
increase			(0)		15					-	
tenior Managere of the Municipality											
Basic Salaries and Wages		2.782	51	725				-	_	5.740	0.6
ension and URF Contributions		459	5/					-		2,782	
ledical Aid Contributions		343	2	- 3		9	=	-		489	0.
brerime			=	- 1		9		=	-	343	0,
Verlormance Bonus		580				5		-	-	-	1
lotor Vehicle Allowance		2,905	-			=	-	3	-	588	0.
eliphone Allowance		2,900	-	-		-		-	-	2,965	0.
Eusing Allowances		-	=	===				-	-	-	
ther benefits and allowances		904	=	-		-		*	-	904	0.
ayments in lieu of leave		: 10	-	-		*		-	-	1	0.
		=	.*	-	_	-			-	-	
ong service awards		-	-	-		-		-	- 1	-	
ost-retirement benefit obligations	5		-	-		-		-	- 1		
Intertainment		~	-	-				-	~	-	
cardly		540	-	-				-	-	540	0.4
cing and post related allowance		-	-			-	1	-	-		
hind benefits	1 1	-	-	- 1		-		-	-	_	
Alb Total - Senior Managers of Municipality		8,543	-	-		•		-	-	8,543	0.0
increase			(49)			-				-	
ther Nunicipal Staff					-						
asic Salaries and Wages		124,147	-		-		-		-	204.442	A 11
ension and UIF Contributions		21,358	-							124,147	0.0
edical Aid Contributions		8,001				-	=		-	21,366	2.0
vertime		3,980	-	- 3		0			-	8,001	0.0
erformance Bonus		9,305		- 0			-		-	3,960	0.0
lotor Vehicle Allowance		7,060		- 1	-		8	-	-	9,305	
elphone Allowance		.,						+	-	7,060	0.0
ousing Alouances		5,221			-	-	-	-	- 1	6	0.0
The benefits and allowances		1.000	20	- 1	-	-	-	-	-	3,221	
ayments in feu of leave		1,076	-	-	-		-	-	-	1,076	6.6
		-	-	~		-	-	-	-		
ang service awards		+	-	-	-	-	-	=	-		
ost-retirement benefit chtigations	5	-	1 = 1	-	-	~	-	-	-	-	
viertainmerst		-	-	-	2/	-		=	-	-	
tarcky		-	-	-	3	-	\-	-	-	-	
Taing and post related allowance		-	-	=	-	-	1=	=	-	~	
kind benefits		-	-			-	-	-			
ub Total - Other Municipal Staff		178,157		-	-	_	-	-1	-	178,157	6.0
increase											
otal Parent Municipality		211,356	-		_	_	_		-	211,366	9.0

The supporting table B11 reflects on the remuneration expenditure , which has remained unchainged.

C441 Matatiele - Supporting Table SB12 Adjustments Budget - Monthly revenue and expenditure (Municipal vote)

Description	Ref						202	578						Medium Ten	n Revenue and Framework	d Expenditure
Gescipoon	Net	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26		Budget Year 2027/26
R thousands		Outcome	Adjusted	Adjusted	Adjusted											
Revenue by Vote	T															<u> </u>
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	_	-	_	_
Vote 2 - Finance and Admin		173,093	36,406	36,406	36,406	36,496	36,406	36,406	36,406	36,406	36,406	35,466	36,406	436,870	443,176	462,673
Vote 3 - Corporate		18	29	29	29	29	29	29	29	29	29	29	29	350	364	379
Vote 4 - Development and Planning		370	458	458	458	458	458	458	458	458	458	458	458	5.502	5.722	5.95
Vote 5 - Community		3,220	2,907	2,997	2,907	2,907	2,907	2,907	2,907	2907	2,907	2 997	2907	34.887	29.424	30,607
Vote 6 - Infrastructure		13,749	18,205	18,205	18,205	18.205	18.205	18.205	18.205	18.205	18.205	18 205	18.205	216.877	183,296	191.087
Vote 7 - Internal Audit		-	-	-		-	*			-	-	10,200	14/1000	210,011	100,130	101,00
Vote 8 -		-	140	=	-	2	-	2	4	=			_	_		
Vote 9 -		-	-		0,00	-							_			
Vote 10 -		~			-	-		_	_	_	-					
Vote 11-		-	-	-		=		12	3	12	2]]		
Vote 12-		-		-		_	-		_	1=	-]		_
Vote 13-		-		-	120	Ţ.		-					_	-	_	_
Vote 14 -		-	100	-		- ~			21	100	2		_			_
Vote 15 -		-	-	_		-	_									
Total Revenue by Vote		190,448	58,005	58,005	58,005	58,805	50,005	58,805	58,005	58,105	58,005	58,005	58,005	694,485	661,964	690,697
Expenditure by Vote	Н									.	.			,		,
Vote 1 - Executive Council		(4,353)	2,813	2,813	2,813	2813	2,813	2.813	2813	28(3)	2.813	2.813	2813	33,755	34.223	35.051
lote 2 - Finance and Admin		(1,882)	11,055	11,055	11,055	11,055	11,055	11.055	11.055	11,055	11.055	11.055	11,055	132,658	143.183	148,356
loie 3 - Corporate		(7,327)	8,289	8,289	8.289	8.289	5.289	8.289	8.289	8.289	8.289	8.289	8,289	99.471	100,657	101,519
Ante 4 - Development and Planning		(1.013)	3,767	3,767	3,767	3.767	3,767	3.767	3.767	3,767	3,767	3,767	3,767	45.203	48,190	49.364
iole 5 - Community		(5,556)	7,055	7,055	7,055	7,055	7,055	7.055	7.055	7,055	7.055	7,055	7.055	84,654	84,163	85.420
lote 6 - Infractructure		(2,256)	16,158	16,158	16,158	16,158	16,158	16,158	16,158	16,158	16,158	16.158	16.158	193 899	203.441	715 OMS
/ote 7 - Internal Audit		(429)	415	415	415	415	415	415	415	415	杨	415	415	4.984	5.588	5.802
lote 8 -	Н	- 2		_	-				-		- 10	710	774	7,007	4,440	3,000
fote 9 -	П	-	==	2	-	72			_	-		-	_		_ [
fole 10 -		-	-		-	-	-	-					-		_ [-
(2)		2	12	-	_	1-1	-			-					-	_
fote 12-	Н	-		-		-	2					-	- 1	- 1	-	-
tae 13 -		-	-	-	-	-	-	-	-			3			[]	
(= 14-		-	=	72	8	-	-		1				- 1	-	-	-
foie 15 -		-		-	-						1/25	8	-	-		-
otal Expenditure by Vote		(24,626)	49,552	49,552	49,552	49,552	49,552	48,552	49,552	48,552	49,552	49,552	49,552	594,624	619,414	635,558
iorplaal (Delicit)		215,274	8.454	8,454	8.454	8,454	8.454	8,454	8,454	8,454	8,454	8,454	8,454	99,862	42.570	55,138

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

			*				262	520						Medium Tea	Revenue and Framework	Expenditure
Description - Standard classification	Ref	July	August	Sept.	October	Nevember	December	January	February	March	April	May	Jena	Budget Year 2025/26	Bedget Year 2020/27	Budget Yea 2027128
E thousands		Oulcome	Adjusted Badget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Bodgel	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjosted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional	П													233811	araga.	- Dadgin
Governance and administration		173,100	36,425	38,435	36,435	34,435	36,435	34,435	36,435	38,435	38,435	36,635	(100,230)	437,229	443,586	463,05
Executive and council		100	-		-	-	-	-	-		(-)	*	-	-	_	
Finance and administration		173,135	36,435	36,435	38435	36,435	36,435	36,435	36,435	36,435	36,425	36,435	36,435	437.229	443.540	463.85
Internal audit		•		_		-	_	_	-	-		-	_	-		
Community and public safety		1,149	1,450	1,450	1,458	1,456	1,458	1,456	1,456	1,456	1,456	1,456	1,864	17,474	13,848	13,57
Community and social services		1,346	721	721	721	721	721	721	721	721	721	721	721	8,646	3867	4,02
Sport and recreation		18	-	=			-		-	-	-	-		-	_	
Public safety		506	736	736	736	736	78	736	736	736	736	736	736	8.826	9.181	9.54
Housing		-	-	-	100	-			3.00	-	-		_		*	
Health		-	-	2	144			-	-	2	15	- 2				
Economic and environmental services		7,442	8,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	1,142	9.262	198,122	71,583	74,71
Planning and development		370	458	458	458	498	456	400	456	458	458	458	458	5.502	5.722	5,95
Road transport	Ш	7,071	8.683	8 763	8 683	8,683	8.683	8,683	5.653	6,683	8.683	886	8.683	102,628	65.841	68.82
overcemental protection	0.0	-	40000	-		-	974.04	4,120			9,000	2,000	6,000	uncinca	90,071	98,02
Trading services		2,949	18,972	19.972	18,972	18,972	16,072	10,972	10,172	10,972	19,972	10,972	13,006	131,670	133,833	130.20
ceergy sources		6677	9,521	9.521	9521	9,521	9.521	9.521	9,321	8,525	8,521	14,012 1,221	9,521	114.257	117,456	122.25
Nater management			225		-	194.		Sym	7,000	wyar c	-Nyaka	1 86996.5	9,321	119,231	111,900	122,23
Vasie water management						-		1	- 1	50	37	120	-	-	-	-
Vasle management		1,371	1,451	1451	1.451	6451	1.004	-	-	-	-	1000			-	
Wher		1,813	1,901	1,60	1,01	1,621	1,456	1,451	1,451	1451	1,451	1,451	1,451	17,413	16,377	17,033
otal Revenue - Functional		190,440	58,005	58,005	58,005	50,005	58,005	St,865	58,605	53,005	58,005	51,965	(78,618)	89L485	691,984	990,057
Expenditure - Functional																
Sovernance and administration	1	10,001	22,572	22,572	22.572	22,572	22.572	22.572	22.572	72.572	22,572	22,572	29,548	170 040	989.454	0.0s 700
techie ad conci		4.363	2.813	2.813	2.813	2.813	2.813	2813	2813	2.813	22/312	2,813		274,868	283,051	280,72
nance and administration	Н	11,299	19,344	19,344	19,344	19.344	19,344	19,344	2,012 19,344	1934	-	19.344	2,813	39,755	34,223	35,85
terral mit		429	415	4(5	415	415	\$15	495			19,344		19,344	232,129	243,940	249,87
Community and public safety		3,372	4349	430	419 £340	4.849		.,,,	415	415	415	415	415	4,984	5,508	5,80
Community and social services		1,963	2,358	2,356	2,356	2,256	4,549 2,356	4160	4,640	6,848	4,26	4,140	5,027	58,193	50,355	50,000
oost and recreation		1,500					1 200	2,356	2,356	2,356	2,166	2,356	2,356	29,268	26,577	26.709
viblic safety		1306	2494	2.494	2494		-		- 1	175		-		-	-	-
			2/124			2,499	2,94	2,494	2,494	1494	2,684	2,494	2,494	29,925	31,778	32,29
cousing leads		-	-	1	-	**		-	-	-	-	30	- 1	-	-	~
		-	•	- 5	-	-	2	1.0	3	180	- 5	(4)	*	-	-	-
conomic and environmental services		2,522	8,900	8,000	8,000	8,100	8,600	1,000	2,000	\$,600	1,000	8,300	13,497	96,119	100,000	111,474
Sameng and development		1,013	3,767	3,767	3,767	3,767	3,767	3,787	3,767	3,707	2,757	1,767	3,767	45,203	48,160	49,364
csal transport		1,500	4,242	4,242	4,242	4,242	4,242	4,242	4,242	4,292	4,292	4,242	4,242	55,908	60.529	\$2,110
overonmental protection		-	10	- 2	-	1 = 1	•	-	-	-	- 5	2	-	-	-	-
rading services		2.531	14,121	14,121	14,121	14,121	14,121	14,121	14,121	14,121	14,121	14,121	25,711	100,452	183,726	174,354
nengy sources		147	17,915	11,918	11,916	11,916	\$1,918	11,918	11,916	11,916	11,916	11,916	11,916	142,991	142,913	147,937
late norsymen.			-	*	-	(2)			0			196	-	-		-
alle nater maragement		*	-		-	150	-	-	-	- 2	2	-	-	_	-	-
255 sanagement		176	2,205	2,205	2,215	2,205	2,305	2,205	2,205	2,205	2,285	2,205	2,205	25.461	25 808	26,418
ther				- 1	-	COC.	*	_	- 2		26	~		-		
otal Espenditure - Functional	-	3/15g	40,552	40,552	40,552	48,552	49,552	49,552	49,552	40,552	42,552	49,552	74,278	34,626	619,414	635,558
urplust (Deficit) 1.	T	185 822	8,654	8,454	1.64	8,454	8.454	LASE	8.454	8.454	8.454	1.61	(159,296)	99.862	42.570	55,138

$EC441\ Matatiele\ \textbf{-}\ Supporting\ Table\ SB\ 14\ Adjustments\ Budget\ \textbf{-}\ Monthly\ revenue\ and\ expenditure}$

Ooocription.	Ret						250	528						Median Form F	levence and Expend	lium Framework
,		July	August	Engt.	October	November	December	January	February	March	April	liby	Jähe	Budget Year 2025/26	Budget Year 2020/27	Endert Yea 2027/28
R thomands		Outcome	Adjusted Bradget	Adjusted Budget	Adjunted Budget	Adjusted Stalget	Adjusted Budget	Adjusted Surings	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Sud
Severan By Source	+				-		- angle:	Lindy.	Owngos.	Linkseger.	zandjar.	Dodge	1104900.			
Exchange Revenue																
Service changes - Sectionly		6,557	7.609	7,600	7,609	7,609	7.609	7,609	7,608	7,506	7,838	1.89	7.929	91,308	94,960	98.7
Service charges - Water						1/5	3	-	-	1,000		7,000	Z,3603	31,300	21,300	34,
Service charges - Waste Water Vanagement		-		_	2		25		_						-	
Servee charges - Waste Management		1,001	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1294	1.294	1294	5294	15.526	16,147	16.
Sale of Goods and Rendering of Services		440	2.208	2,208	2,296	2,206	2,296	2206	2206	2,296	2,206	22%	2.206	26.470	26,194	27,
femoj sinios		142	190	150	150	150	150	150	150	150	150	150	150	1,000	1,872	4,
rieres	1	-									540	100	130	1,006	1,012	12
Teres areas from Receivables		119	163	183	163	123	180	103	183	193	163	105	183	2.200	2.288	2.
nterest earned from Current and Non Current Assets		1,598	2401	141	2.001	2.401	2,461	2401	2401	2,401	2401	2401	2401	28.813	29,966	31,
Walter Inc.			0.00	200	2/40	6791	6,700	2,701	2,401	2,5981	47901	2,401	2,901	28,913	25,500	\$1,
Rent on Land				-		_								_	-	
Service From Found Assets		257)	105	165	185	195	135	185	165	195	185	195	185	2,220	2.309	2.4
cence and permits		231	370	370	370	379	370	370	370	370	370	370	370	4.434		
Special Rating Levies		231	370	370	370	379	. 378	370	310	D8	370	376	370	905	4,611 915	4,3
Operational Revenue	11	-	-	- 5		- 1		319	- 7	20	1	200	310	905	915	9
Ton-Exchange Revenue								-		- 3		2	-	940	313	,
runery raids		THE	5181	5.19	五神(5,166	5101	5.161	5,161	5,161	5,161	5.985	5.161	64 002	67.500	74.4
Paralanges and Traces			-	V. 112	dia.	0,107	4,481	2 Inter		Shari	3,163	3161	2,161	61,937	67,59 T	70,3
ines, penalles and forlets		136	254	294	254	254	254	254	254	-	-		-	-		
CERTOIS OF BERTHIS		7	2	270	2	2	2	294	274	254	254	254	254	3,048	3,170	3,2
ransier and subsides - Operatorial		134,862	27.636	27 SM	Ti COS	17.5%	27,830	27 (3)	NA SAN	-	2	2	2	25	26	
riares	11	1,236	2023	2,023	2,623	2.023	2,523	2022	27,630	27,636	27,638	27,638	27.638	331,654	324,560	338,9
Fail Levy	1.1	1,249	X,MC3	100	1	- 17	2,863	9,75	2,423	2,023	2,023	2.023	2,523	25,276	25,241	26,23
Decidoral Revenue		- 5	1 5	- 1	*	- 7	15		=	3.	- 2	-	~	-	-	
Carrs on disposal of Assets		- 1	1 1 1 1 1	.5	3	- 5		21	27	*			-	-	-	
Meter Gares		- 30				17.		:50	-	8	*	()	~	-	-	
Discontinued Operations		100	1	*	*	(*)		-	-	-	-	(#3	-	-	-	
atai Ravana		8,523	12.501	JA CIN	12.501	All Plat	40.004	40.004	-	-		1,41	-	-		
	1 1	8,3451	12,381	12,501	12,381	12,511	12,501	12,561	12,501	12,591	12,501	12,581	12,501	985,515	659,360	624,2
apendhara By Type	1 1															
replayee retailed costs		12,776	红型	15,956	15,036	15.2%	性類	15,558	15,539	15,558	15,558	15,538	15,558	196,701	194,013	196,9
Remaneration of councillors		1,974	2,055	2,0%	2,655	2,055	2,085	2,055	2,855	2,055	2,055	2,055	2,955	24,666	25,513	25,74
kulk practicises - electricity		-	8,167	£167	8,167	8,167	8,167	8,167	8,167	8,157	8,167	8,167	8,167	90,000	102,410	104,97
neday constant		128	386	36	266	598	38	586	536	586	586	586	586	7,033	6,997	7,0
ekt espainsent					*		-	-	-		-		-	-		
depreciation and assortisation			1,50	1,000	1,820	5,086	1,360	1,860	1,860	1,860	1,060	1,860	1.863	22,322	29,926	38,5
titrest		-			. =	- 1	- 3	-	-	-	12	-	-	-		
ontracteul services	11	2/95	19,210	14,213	14,216	特2個	14,218	14,218	14,218	14,218	14,218	14,218	14,218	170,618	171,627	176,25
naralus and salaides	Н	~	- 2	-	**	-		2	-	_		-			_	
recoverable delics written ell	1.1		562	542	542	542	542	542	542	542	542	542	542	6,500	6,792	6,96
perational casts	ш	5,507	4,360	6,355	6,585	6,565	8,565	6,565	6,565	6,565	6,565	6,585	6.565	79,784	82,635	84,95
asses as disposal di Assets		- 2	0.	•	-	-	-	-	-	-	-	_	- 1	- 1		
Ther Losses			-	- 5	-	750	-	-	*	+	7=		-	_	-	-
otal Expenditure		24,826	47,552	40,552	₩,552	48,552	49,552	48,552	48,552	49,552	49,552	49,532	8,52	SALEN	019,414	835,53
upha(Delcit)	П	(15,303)	(共統1)	(30,561)	(36,901)	(36,991)	(36,101)	(38,991)	(36,991)	(30,901)	(36,991)	(36,301)	(36,501)	301	(19,054)	8,21
	П	1.00.00	11,7377.4	(- alea i)	((Laplace)	feafax)	Sugina ()	[reject]	fearing c)	S-else ()	(volum)	(38,801)	er1	farme	\$1,ZI
ransfers and subsidies - capital (monetary allocations)		6,991	8,459	3,455	8,455	8,435	4,455	8,435	8,455	8,455	8,455	8,455	1450	99,876	62.539	65.37
ransfers and subsidies - capital (in-land - all)				-	-	-	-	_	=	_	120					
arphan@holicity after capital transfers & contributions		(8,426)	(28,538)	(26,536)	28,536	(20.536)	/20.530	(29.530)	(28 536)	(28.536)	(28.536)	(26.538)	(28,530)	101,707	43,855	58.00

EC441 Matatiele - Supporting Table SB 15 Adjustments Budget - Monthly Cashflow

Monthly cash flows	Ref						202	5/26						Modium Terr	n Ravanus 200 Framework	Expenditure
morning seect spre	Pater	July	August	Sept.	October	November	Cocember	Jacobary	February	March	April	May	Jone	Budget Year 2023/24	Statiget Year 2938/27	Budget Yes 2027/28
Athornando		Colpone	Adjustent Budget	Adjusted Budget	Adjusted Budget	Adjusted	Adjunted	Adjusted	Adjusted	Adjusted						
Cash Receipts By Source	3		- Sandar	manyar.	unuge	Budget	Budget	Budget								
Property pales	ľ	9715	1,403	8.468	5,461	6,468	6.468	£468	EASE	2.663	6.469	2.400	5.453	75.040	E 40	
Senice charges - electricity revenue			0,000	9(199)	4,704	0,790	8,900	0,904	6,405	6,468	6,463	6,468	6.468	52,646	57,457	59,7
enice charges - maler revenue		i i	0				a.	41			-		-	77,612	80,716	83,9
Service charges - sanitation revenue		629	1,100			1 100			-		*	*		-	-	
ervice charges - refuse	П	. 529	3,760	1,106	1,186	1,105	5100	1,100	1,180	1,100	1,980	1,100	1,100	-	-	
lental of facilities and equipment		- 4		1	,	.540		-	-	-	ja 1	4	-	13,197	13,725	14,2
terest carred - external investments		1,588	2,401	2,401	2,461	2,401	2,401	2,401	2,401	2,601	2,401	2,401	2,451	2,220	2,309	2,4
terest earnest - outstanding delicus		1	477	-1			-		-	3			-	26,613	29,966	31,1
		€.	-	-	-	-	-	-	- 8			-	_	-	-	
ividends received		82	254	254	254	254	254	254	254	254	254	254	254		-	
nes, penaltes and forlers		232	372	372	372	372	372	372	372	372	272	372	372	3,048	3,170	3,2
cences and penals		164	150	150	150	150	159	150	150	156	150	150	156	4,459	4,657	4.8
gency services		134,753	27,638	27,838	27,636	27,630	27,636	27,630	27,636	27,638	27,836	27,638	27,638	1,800	1,072	1,9
onsiers and Subsidies - Operational		79	6,066	5,866	6,066	8,066	6,056	8,066	6,066	5,055	6,065	6,066	6,055	331,854	324,160	338.0
Stel revenue		-	-	-			_	-	47	-	_	_		72,794	63,441	65,7
ish Receipts by Seurce		147,252	H,HE	44,448	44,648	44,448	44,449	44,448	44,448	44,448	65,648	44,448	61,149	588,243	581,452	864,Z
her Cash Flows by Source											7,112	,			001,000	****
sesters and subsidies - capital (monetary allocations)																
lational / Provincial and District)																
money i Lionistrat and Oceanit		- 3	*	2		*	(4)				H-1		-	59,576	62,536	45,2
methor and enterding in a soled framedous allocations titles (
mslers and subsidies - capital (monetary allocations) (Nat f sv Departm Agencies, Households, Non-profit Institutions,																
vale Enlegations, Public Corporators, Higher Educ																
sidulous)																
HARMOUS)			-	-	-	-	-	- 2	-	-	-	15	-		-	-
iceeds on Disposal of Fixed and Intemphile Assets		2.5	21		- 1	2	0	3.1								
ort term icans	Ш	150	-	2	-			3				-	릭		× 1	
erowing song learnirefinancing		-	120			12	1.0	8.	- 3	3		1,5	- 0			
pease (decrease) is consumer deposits		928								-	27.0	/A=1	-	5.	2	-
crease (morease) in non-current receivables				-	-	ŝ	- 3	- 31	150			- 83	-		*	-
ecrease (increase) in non-current investments	Ш		100				-		- 5	20		(#)	-	-	*	=
stat Cook Receipts by Source		147,252	44,448	64,448	44.446	44 410	11.49			-	1.00	120			*	-
	Н	141,232	61,445	65,646	44,448	44,488	44,648	44,48	44,441	44,448	44,448	81,618	44,448	600,118	843,991	871,85
reli Paymento by Typs																
nproyee related costs		743	2,065	2,825	2,503	2,855	2,025	2,365	2,055	2,855	2,055	2,055	2.855	105,701	194,013	198,93
muneration of councillors		-	-		a.		-	-	-		-	-	-	24,666	25.113	25.74
ance diages		74	8,167	8,167	8,167	8.167	8,167	8,987	8.167	8,467	8.167	8.167	8,197	-,,	84,110	84077
it purchases - Electricity	2	21	596	386	506	505	356	506	396	386	595	986	586	98,000	102,416	104,97
quistions - males & other inventory	1	-						-		- A	200					
ntracted services	~	-					1		1			•	-	7,033	5,897	7,06
nesles and grants - other municipalities				2.20							-		^	170,618	171,627	176,33
insters and grants - other		7,717	6,969	8,385	6.585	6.585	2 500		6 A BOD	4 8 9 9		-	-	-	6.	-
ie, etheuigne		4,834	6,383	. 6,000	6,380	M.360	6,565	6,565	8,565	6,565	4,565	6,565	6,565	-	-	-
oli Paymonin by Typo		0.740	AL DIC	AL COL	41.000		-	-	•	-	-			78,784	82,635	H质
en : aluman al 1850		9,342	31,582	31,502	31,592	31,502	31,582	31,502	31,582	31,502	31,592	31,582	31,502	585,882	582,006	507,022
her Cash Flows/Payments by Type																
M21 25555			4.1	25-2	-	-	*		-	2	- 5	1511	_	180,751	92,124	97,963
sayment of borrowing		-		-	-		<u> </u>	0		9			-		20,125	91,00
er Cash Floos Farmets					7.00				- 3				-	-	-	-
al Caob Paymonds by Type		5,342	31,562	31,592	31,592	31,582	31,502	31,592	24 502	94.000	44 500	DA 600	64.000	240.000	-	-
									31,502	31,502	31,562	31,582	31,582	748,552	674,828	894,000
INCREASE(DEGREASE) IN CASH HELD		138,509	12,856	12,858	12,958	12,856	12,858	12,856	12,858	12,856	12,858	12,856	12,856	(38,434)	(30,029)	(21,331
Hicash equivalents at the month/year beginning:		269,900	407 999	420.766	433,622	446,478	459,334	472,191	485,947	497,903	518,755	523,616	536,472	262,001	230,836	227.536
sivicash equivalents at the month/year mile.	10	407.409	425,765	433.622	445,478	459,334	472,191	485.947	497.903	510.759	523 616	536,472	549.328	294.366	200,007	254,206

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

Description - Municipal Vote	Ret						21/2	926						Mediom Term Revens	e and Expendit	we Framework
		July	August	Sept	October	Noveether	December	January	February	March	April	May	June	Budget Year 2025/26	Bodget Year 2020/27	Bioligni Veus 2627/28
R Bhodsands		Outcome	Adjusted Budget	Adjusted fluidget	Adjusted Budget	Adjusted Hudget	Adjusted Budget	Adjusted Budget	Atjanfed . Dudget	Adjusted Biodger	Atjusted Butget	Adjunied Budget	Adjusted Budget	Adjusted Endget	Adjunied	Adjusted
Auth-year expenditure appropriation	- 1		The state of the s		- Services	- Consider	images	amoges	Dudge	- Consider	Distagra	cueges.	Buoges		Bulget	Buttert
Vote 1 - Executive Council		1-0	1-0	-	(4)	140		-	10	(2)	100	1	_			
Vota 2 - Finance and Admin			120			1							J	_	1	_
Vote 3 - Corporate		-	-	-		81	35	100		- 8			_	_	1 1	, "
Vote 4 - Development and Planning		20	30	21					-				-	-		
Vote 5 - Community	- 1	-	-			(3)	20	- 3/			- 3		-		-	-
Vote 5 - Infrastructure		31										1+1	-	-	-	_
Vote 7 - Internal Audit			- 31	2		- 20	5.4		重				-	-	-	-
Vote 8 -		31	131	3	1						-	1-0	1	-	-	-
Vote 9 -						3.	51	2.1	13	1.5	- 2		Ψ.	-	-1	-
Vote 10.		- 31			. 4	1-0	-		- 4	140	-	-			- 1	-
Vate 11 -	- 11 10	- 31		2	- 51		= 1		- 1				-	-	-	-
Vate 12			- 35		140	. 4	-	-		-	12		-	-		-
Vote 13 -			- 3	3.0	- 31	(E)			253	31			-	-	-	-
			3	35	-	- 31	30	1-4	100			: 24	-	-		-
Vote 14 -	- 11 11					17.	= 1			-	190		-	-	-	-
Voie 15-						3	-		= 1	3	-	2.5		_		
apital Multi year expenditure sub-total	. 3	-	-1	-	-	-	-	-		-	-	-			-	-
lingle-year expenditure appropriation									11							
Vote 1 - Executive Council					1.0	75	-		- 4		320	31				
Vote 2 - Pinence and Adnon	- 0 0	12	366	366	386	365	306	366	386	300	266		-			-
Vote 3 - Corposate		-	270	278	270	279	270	270	2/0	270	2/0	506	398	4,387		-
Vote 4 - Development and Planning	- 11 11	781	1579	1,571	1,573	1,579	1.571	1,571	1,571	1,571	1,671	276	27%	3,240	- 1	^
Vote: 5 - Community	- 1 1		867	997	687	867	667	887	807	667		1,571	1,571	18,855	-	
Vote 6 - Inhannicure	- 1 1	6,039	12,330	12,330	12,520	12,326		12,320			367	867	867	8,000	0.5	
Vote 7 - Internal Audit		9,000	14,000	(3, 393	14	(1)50	12,320	125,520	12,320	12,320	12,320	12.326	12,120	146,259	92,124	97,063
Vote 6 -	- 1 1	3	20.1			(6)		-	-	-	-	-	_	-	-	-
Fore 9 -	- 1 1		2	- 3	5.	10	100	= 1	- 1	= 1	-		~	-	- 1	~
/ote 18 -		3	3	- +		14	-	12	100	-		7.2	-	-	1	-
fote 11 -		3	3	- 3	- 5	"			-	- 1		9		-	[-]	- 1
	- 1		-		77	14		3	- 4		7.0	-	-	- 1	-	-
/ose 12 -	1 1		- 3			(64	- 1		-	- 1	-	3	- 1	- 1	-	-
fete 13 -			-	*	-	***	2		-	- 1	14	12		_	-	_
700h 14 -				- 3	15	100		-	-		- 3	00	-	-	~	-
fore 15-		=			-		14	7	- 6			1	-			
col d single-year expanditure sub-total	3	6,828	15,194	15,194	15,194	15,794	15,194	15,194	15,194	15,194	15,194	15,194	15,194	180,751	92.124	97,063
otal Capital Expenditure	2	€,826	15,194	15,194	15,194	15,194	15,194	15,194	15,194	15,194	15,194	15,194	15,194	189,751	92.124	97,863

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

Description.	Ref						282	5/26						Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Hovember	December	Janesary	February	March	ÁÚRE	May	June	Budget Year 2025/26	Budget Year 2020/27	Budget Year 2027/28	
R theusands		Outcome	Adjusted Budget	Adjusted Businet	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Sudget	Adjusted Budgel								
Capital Expendituse - Functional	- 1										and gri						
Governance and administration		-	636	536	636	636	636	636	636	636	636	636	1,273	7,637	_	_	
Executive and cosmoit		-	-			*			16		-	147	-	- 1,000	-		
Finance and administration		-	636	436	636	636	630	636	636	ESS	636	636	636	7 637			
internal antilt		-	-		-	-	-	-	-		-				_		
Community and public safety		-	429	429	479	429	429	429	429	429	429	425	151	5,150	-		
Community and nocial cervices			136	196	挫	196	196	196	198	196	196	196	196	2.350	-	_	
Sport and recreation			-	(44)	-	-		141		-	-	-		2.330			
Public safety		-	233	233	233	233	233	235	233	213	222	233	233	2.800]	
Housing		-	-								- 9	-		6,000			
icalti		-	-			-	-	-	-								
Economic and environmental services		6,628	12,698	12,696	12,690	12,690	12,000	12,690	12,690	12,696	12,650	12.690	16,971	150.664	92.124	97.063	
Planning and development		791	1,571	1,571	1,571	1,571	1576	1,571	1571	1,571	1571	1,571	1,571	18.855	30,127	31,090	
Soad Iransport	- 11-1	8,036	11,118	17.110	11,718	11,716	11,118	55,518	17,118	11,118	11.118	11,118	11,118	131,839	92,124	97.063	
Environmental protection				-	(4)	-	-			.,,,,,,		.,	77,110	101,000	F44,14.7	21,000	
Trading services		-	1,438	1,430	1,439	1,439	1,429	1,439	1,439	1,439	1,439	1.439	2.878	17.270	-		
nergy sources			1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1202	1,202	1,202	14,420	-		
Walter management		-	-	-		-			3.00	-	-	-	1,000	19,960			
Vacte water management		-		-	100		-	-	-		-]				
Nacie management		-	238	238	238	238	235	238	238	238	238	218	238	2,650	-]	
Other		1	-		-	-	-		-	-	-	7	250	4,630	Ī		
etal Capital Expenditure - Functional		6,878	15,194	15,194	15,194	15,194	15,194	15,194	15,794	15,154	15,194	15,194	21.906	186,751	92,124	97.863	

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

LIZO MATIWANE	Municipal Manager of Matatiele Local
	Adjustments Budget for the 2025/2026 MTREF and
supporting documentation have been prepare	•
Management Act and the regulations made u supporting documents are consistent with the	nder the Act, and that the annual Budget and Integrated Development Plan of the Municipality.
Print Name <u>Lizo Matiwane</u>	
Municipal Manager of Matatiele Local Municipal	pality (EC441)
Signature	
Date <u>19/08/2025</u>	