



**MATATIELE**  
LOCAL MUNICIPALITY

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

## Effects of the Adjustments Budget

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.
8. Lugada-Mahlabathini Access road and bridge will be allocated R 6,971,230 on this adjustments budget .
9. 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.

## SECTION 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 PERFORMANCE (REVENUE AND EXPENDITURE)

| Description  | Ref      | 2025/26         |                |              |                    |            |                    |                |                |                 | Budget Year 2026/27 | Budget Year 2027/28 |
|--|----------|-----------------|----------------|--------------|--------------------|------------|--------------------|----------------|----------------|-----------------|---------------------|---------------------|
|  |          | Original Budget | Prior Adjusted | Actual Funds | Multi-year capital | Unforeseen | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget     | Adjusted Budget     |
| R thousands  | 1        | A               | A1             | B            | C                  | D          | E                  | F              | G              | H               | I                   | J                   |
| <b>Revenue By Source</b>   |          |                 |                |              |                    |            |                    |                |                |                 |                     |                     |
| Exchange Revenue   |          |                 |                |              |                    |            |                    |                |                |                 |                     |                     |
| Service charges - Electricity  | 2        | 91,308          | --             | --           | --                 | --         | --                 | --             | --             | 91,308          | 94,980              | 98,759              |
| Service charges - Water  | 2        | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Service charges - Waste Water Management                             | 2        | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Service charges - Waste Management                                   | 2        | 15,526          | --             | --           | --                 | --         | --                 | --             | --             | 15,526          | 15,147              | 16,793              |
| Sale of Goods and Rendering of Services                              |          | 26,470          | --             | --           | --                 | --         | --                 | --             | --             | 26,470          | 28,384              | 27,326              |
| Agency services  |          | 1,800           | --             | --           | --                 | --         | --                 | --             | --             | 1,800           | 1,872               | 1,847               |
| Interest   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Interest earned from Recoverables                                    |          | 2,200           | --             | --           | --                 | --         | --                 | --             | --             | 2,200           | 2,238               | 2,280               |
| Interest earned from Current and Non Current Assets                  |          | 28,813          | --             | --           | --                 | --         | --                 | --             | --             | 28,813          | 29,986              | 31,164              |
| Dividends  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Rent on Land   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Rental from Fixed Assets   |          | 2,220           | --             | --           | --                 | --         | --                 | --             | --             | 2,220           | 2,208               | 2,401               |
| Special Rating Levies  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| License and permits  |          | 4,434           | --             | --           | --                 | --         | --                 | --             | --             | 4,434           | 4,811               | 4,796               |
| Operational Revenue  |          | 905             | --             | --           | --                 | --         | --                 | --             | --             | 905             | 915                 | 952                 |
| Non-Exchange Revenue   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Property rates   | 2        | 61,937          | --             | --           | --                 | --         | --                 | --             | --             | 61,937          | 67,297              | 70,300              |
| Surcharges and Taxes   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Fines, penalties and forfeits  |          | 3,048           | --             | --           | --                 | --         | --                 | --             | --             | 3,048           | 3,170               | 3,237               |
| Licenses or permits  | 26       | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Transfer and subsidies - Operational                                 |          | 331,654         | --             | --           | --                 | --         | --                 | --             | --             | 331,654         | 324,960             | 338,919             |
| Interest   |          | 24,270          | --             | --           | --                 | --         | --                 | --             | --             | 24,270          | 25,241              | 26,250              |
| Fuel Levy  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Operational Revenue  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Gains on disposal of Assets  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Other Gains  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Discontinued Operations  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>594,618</b>  | --             | --           | --                 | --         | --                 | --             | --             | <b>594,618</b>  | <b>599,485</b>      | <b>625,328</b>      |
| <b>Expenditure By Type</b>   |          |                 |                |              |                    |            |                    |                |                |                 |                     |                     |
| Employee related costs   |          | 186,701         | --             | --           | --                 | --         | --                 | --             | --             | 186,701         | 184,813             | 188,931             |
| Remuneration of councillors  |          | 24,666          | --             | --           | --                 | --         | --                 | --             | --             | 24,666          | 25,113              | 25,741              |
| Bulk purchases - electricity   |          | 98,000          | --             | --           | --                 | --         | --                 | --             | --             | 98,000          | 102,410             | 104,970             |
| Inventory consumed   |          | 7,033           | --             | --           | --                 | --         | --                 | --             | --             | 7,033           | 8,897               | 7,260               |
| Debt impairment  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Depreciation and amortisation  |          | 22,322          | --             | --           | --                 | --         | --                 | --             | --             | 22,322          | 28,928              | 30,874              |
| Interest   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Contracted services  |          | 170,618         | --             | --           | --                 | --         | --                 | --             | --             | 170,618         | 171,527             | 176,359             |
| Transfer and subsidies   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Irrecoverable debt written off                                       |          | 6,500           | --             | --           | --                 | --         | --                 | --             | --             | 6,500           | 6,792               | 6,982               |
| Operational costs  |          | 70,704          | --             | --           | --                 | --         | --                 | --             | --             | 70,704          | 87,621              | 84,851              |
| Losses on disposal of Assets   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Other Losses   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| <b>Total Expenditure</b>   |          | <b>594,624</b>  | --             | --           | --                 | --         | --                 | --             | --             | <b>594,624</b>  | <b>619,414</b>      | <b>636,568</b>      |
| <b>Surplus/(Deficit)</b>   |          | <b>(14)</b>     | --             | --           | --                 | --         | --                 | --             | --             | <b>(14)</b>     | <b>(19,929)</b>     | <b>(11,239)</b>     |
| Transfers and subsidies - capital (monetary allocations)             |          | 82,495          | --             | --           | --                 | --         | --                 | 17,386         | 17,386         | 99,881          | 82,538              | 85,277              |
| Transfers and subsidies - capital (in-kind - all)                    |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Surplus/(Deficit) before taxation                                    |          | 82,479          | --             | --           | --                 | --         | --                 | 17,386         | 17,386         | 99,867          | 62,609              | 55,138              |
| Income Tax   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Surplus/(Deficit) after taxation                                     |          | 82,479          | --             | --           | --                 | --         | --                 | 17,386         | 17,386         | 99,867          | 62,609              | 55,138              |
| Share of Surplus/Deficit attributable to Joint Venture               |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Share of Surplus/Deficit attributable to Minorities                  |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Surplus/(Deficit) attributable to municipality                       |          | 82,479          | --             | --           | --                 | --         | --                 | 17,386         | 17,386         | 99,867          | 62,609              | 55,138              |
| Share of Surplus/Deficit attributable to Associate                   |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| Intercompany/Parent subsidiary transactions                          |          | --              | --             | --           | --                 | --         | --                 | --             | --             | --              | --                  | --                  |
| <b>Surplus/(Deficit) for the year</b>                                | <b>1</b> | <b>82,479</b>   | --             | --           | --                 | --         | --                 | <b>17,386</b>  | <b>17,386</b>  | <b>99,867</b>   | <b>62,609</b>       | <b>55,138</b>       |

#### Remarks on Revenue;

- 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;
  - 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**

| DEPARTMENT/MUNICIPAL VOTE               | APPROVED<br>BUDGET<br>2024/25 | ADJUSTMENTS<br>BUDGET<br>2024/25 | BUDGET<br>2025/2026 | Amendments        | Special<br>Adjustment<br>Budget | BUDGET YEAR<br>+2026/2027 | BUDGET YEAR<br>2027/2028 | Increase/<br>(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                      | 21,584,800                | 23,686,280               | 10,150,000              |
| Infrastructure                          | 150,682,979                   | 152,231,342                      | 128,872,950         | 17,385,667        | 146,258,617                     | 62,539,450                | 65,377,100               | -23,358,392             |
| <b>TOTAL CAPITAL PER MUNICIPAL VOTE</b> | <b>182,982,979</b>            | <b>184,531,342</b>               | <b>163,364,950</b>  | <b>17,385,667</b> | <b>180,750,617</b>              | <b>92,124,250</b>         | <b>97,063,380</b>        | <b>-21,166,392</b>      |
| <b>Funding Sources</b>                  |                               |                                  |                     |                   |                                 |                           |                          |                         |
| 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                      | -                         | -                        | -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                         | -                         | -                        | -650,000                |
| <b>TOTAL CAPITAL FUNDING</b>            | <b>182,982,979</b>            | <b>184,531,342</b>               | <b>163,364,950</b>  | <b>17,385,667</b> | <b>180,750,617</b>              | <b>92,124,250</b>         | <b>97,063,380</b>        | <b>-21,166,392</b>      |

**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 DETAILED CAPITAL BUDGET PER MUNICIPAL VOTE

### 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 |
|--|----------------------------|--------------|------------------|------------|---------------------------|------------------------------|-----|-----------------|------|
| <b>Budget Planning &amp; Investments</b>           |                            |              | 80,000           | -          | 80,000                    | 80,000                       | -   | -               | -    |
| Laptop   |                            | Admin        | 80,000           | -          | 80,000                    | 80,000                       | -   | -               | -    |
| <b>Revenue &amp; Expenditure Management</b>        |                            |              | 1,000,000        | -          | 1,000,000                 | 1,000,000                    | -   | -               | -    |
| Indigent system                                    | New                        | Admin        | 1,000,000        | -          | 1,000,000                 | 1,000,000                    | -   | -               | -    |
| <b>Supply Chain Management</b>                     |                            |              | 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                      | -   | -               | -    |
| <b>Financial Reporting &amp; Assets Management</b> |                            |              | 30,000           | -          | 30,000                    | 30,000                       | -   | -               | -    |
| Laptop   | New                        | Admin        | 30,000           | -          | 30,000                    | 30,000                       | -   | -               | -    |
| <b>TOTAL BUDGET &amp; TREASURY</b>                 |                            |              | 3,770,000        | -          | 3,770,000                 | 3,770,000                    | -   | -               | -    |

- 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 |
|---|----------------------------|--------------|------------------|-----------|----------------------------|------------------------------|-----|-----------------|------|
| <b>SPU &amp; Communications</b>           |                            |              | 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                       | -   | -               | -    |
| Folding table                             | New                        | Admin        | 5,000            | -         | 5,000                      | 5,000                        | -   | -               | -    |
| Multi-media box for streaming and podcast | New                        | Admin        | 150,000          | -         | 150,000                    | 150,000                      | -   | -               | -    |
| Camera LED video light kit                | New                        | Admin        | 60,000           | -         | 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                       | -   | -               | -    |
| <b>Total Municipal Manager's Office</b>   |                            |              | 627,000          | -         | 627,000                    | 627,000                      | -   | -               | -    |

- 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 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 Participation            |                            |               |                  |            |                           |                              |     |                 |      |
| ward office furniture           | New                        | Various Wards | 400,000          | -          | 400,000                   | 400,000                      | -   | -               | -    |
| laptopx3                        | New                        | Admin         | 90,000           | -          | 90,000                    | 90,000                       | -   | -               | -    |
|                                 |                            |               | 490,000          | -          | 490,000                   | 490,000                      | -   | -               | -    |
| Human Resources                 |                            |               |                  |            |                           |                              |     |                 |      |
| Laptop                          | New                        | Admin         | 150,000          | -          | 150,000                   | 150,000                      | -   | -               | -    |
|                                 |                            |               | 150,000          | -          | 150,000                   | 150,000                      | -   | -               | -    |
| ICT SERVICES                    |                            |               |                  |            |                           |                              |     |                 |      |
| SURVEILLANCE CAMERAS            | Upgrade                    | Ward 19       | 1,000,000        | -          | 1,000,000                 | 1,000,000                    | -   | -               | -    |
| 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 | LIBRARY 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                      | -   | -               | -    |
|   |                            |              | 4,240,000        | -          | 4,240,000                 | 4,240,000                    | -   | -               | -    |
| Local Economic Development                |                            |              |                  |            |                           |                              |     |                 |      |
| 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          | -          | 120,000                   | 120,000                      | -   | -               | -    |
| Tools & Equipment                         |                            | Admin        | 375,000          | -          | 375,000                   | 375,000                      | -   | -               | -    |
| 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          | -          | 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 |
|---|----------------------------|--------------|------------------|------------|---------------------------|------------------------------|-----|-----------------|------|
| <b>Public Amenities</b>                   |                            |              | <b>2,200,000</b> | -          | <b>2,200,000</b>          | <b>1,900,000</b>             | -   | <b>300,000</b>  | -    |
| 3 X LAPTOPS                               | New                        | Admin        | 100,000          | -          | 100,000                   | 100,000                      | -   | -               | -    |
| 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                   |                              |     | 300,000         | -    |
| Stadiums borehole                         | New and upgrade            | 19           | 150,000          | -          | 150,000                   | 150,000                      | -   | -               | -    |
| Fencing of Coffee Pot Rank                | Upgrade                    | 19           | 800,000          | -          | 800,000                   | 800,000                      | -   | -               | -    |
| Community halls heavy duty plastic chairs | NEW                        | All Wards    | 300,000          | -          | 300,000                   | 300,000                      | -   | -               | -    |
|   |                            |              |                  |            |                           |                              | -   | -               | -    |
|   |                            |              |                  |            |                           |                              | -   | -               | -    |
| <b>Public Safety</b>                      |                            |              | <b>2,800,000</b> | -          | <b>2,800,000</b>          | <b>2,800,000</b>             | -   | -               | -    |
| Construction of Licensing Offices         | Upgrade                    | Admin        | 2,800,000        | -          | 2,800,000                 | 2,800,000                    | -   | -               | -    |
|   |                            |              |                  |            |                           | -                            | -   | -               | -    |
| <b>Solid Waste &amp; Enviroment</b>       |                            |              | <b>2,850,000</b> | -          | <b>2,850,000</b>          | <b>2,850,000</b>             | -   | -               | -    |
| Cemetery Establishment                    | New                        | 1,19,26      | 800,000          | -          | 800,000                   | 800,000                      | -   | -               | -    |
| Waste Recetipal                           | New                        | 1,19,20,26   | 500,000          | -          | 500,000                   | 500,000                      | -   | -               | -    |
| Nature reserve fence                      | New                        | 20           | 500,000          | -          | 500,000                   | 500,000                      | -   | -               | -    |
| Grass cutting Machines                    | New                        | 1,19,20,26   | 800,000          | -          | 800,000                   | 800,000                      | -   | -               | -    |
| Laptops                                   | New                        | Admin        | 200,000          | -          | 200,000                   | 200,000                      | -   | -               | -    |
| furniture                                 | New                        | Admin        | 50,000           | -          | 50,000                    | 50,000                       | -   | -               | -    |
|   |                            |              |                  |            |                           | -                            | -   | -               | -    |
| <b>Community Governance</b>               |                            |              | <b>150,000</b>   | -          | <b>150,000</b>            | <b>150,000</b>               | -   | -               | -    |
| Laptops x 1                               | New                        | Admin        | 50,000           | -          | 50,000                    | 50,000                       | -   | -               | -    |
| Office Furniture                          | New                        | Admin        | 50,000           | -          | 50,000                    | 50,000                       | -   | -               | -    |
| Printer                                   | New                        | Admin        | 50,000           | -          | 50,000                    | 50,000                       | -   | -               | -    |
| <b>TOTAL COMMUNITY SERVICES</b>           |                            |              | <b>8,000,000</b> | -          | <b>8,000,000</b>          | <b>7,700,000</b>             | -   | <b>300,000</b>  | -    |

- 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 SUPPORT | MDRG              |
|---|----------------------------|--------------|-------------------|-------------------|---------------------------|------------------------------|-----|-----------------|-------------------|
| Rhashule Bridge                               | New                        | 9            | 2,000,000         |                   | 2,000,000                 | 2,000,000                    | -   | -               | -                 |
| 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                    | -   | -               | -                 |
| 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                | -                            |     |                 | 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            | -                 | 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                        | 7            | -                 | 4,170,367         | 4,170,367                 |                              |     |                 | 4,170,367         |
|   |                            |              | <b>38,521,000</b> | <b>17,385,667</b> | <b>55,906,667</b>         | <b>13,978,000</b>            | -   | -               | <b>41,928,667</b> |

- a) The total capital budget for the operations and maintenance unit has increased by R 17,385,667 to an 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 | REGION /WARD | 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                        | 7            | -                | 4,170,367  | 4,170,367                            | 4,170,367  |
|   |                            |              | -                | 17,385,667 | 17,385,667                           | 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-Ngcwengane 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 iterani streets phase 5               | New                        | 1                     | 20,000,000       | -          | 20,000,000                | -                            | 20,000,000 | -               | -    |
| Mahasheng Access Road & Bridge               | New                        | 14                    | 3,547,736        | -          | 3,547,736                 | -                            | 3,547,736  | -               | -    |
| Lekhalong Via Majjema to outspan Access road | New                        | 27                    | 2,116,564        | -          | 2,116,564                 | -                            | 2,116,564  | -               | -    |
| Mafube to Nkosana Access Road & Bridge       | New                        | 8                     | 3,982,650        | -          | 3,982,650                 | -                            | 3,982,650  | -               | -    |
| Harry Gwala Internal Streets                 | New                        | 20                    | 6,000,000        | -          | 6,000,000                 | -                            | 6,000,000  | -               | -    |
| Harry Gwala Internal Streets (CRR)           | New                        | 20                    | 6,000,000        | -          | 6,000,000                 | 6,000,000                    | -          | -               | -    |
| Procurement of Specialised Vehicles          | New                        | Whole Of Municipality | 2,000,000        | -          | 2,000,000                 | -                            | 2,000,000  | -               | -    |
| Phalane to Mbizweni AR                       | New                        | 22                    | 3,725,000        | -          | 3,725,000                 | 3,725,000                    | -          | -               | -    |
| Motsekua Access Road                         | New                        | 27                    | 2,880,000        | -          | 2,880,000                 | 2,880,000                    | -          | -               | -    |
| Mapateng Access Road                         | New                        | 2                     | 3,590,000        | -          | 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           | -          | 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 18,285,000 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 Transformers, 1 RMU                | New/Upgrade                | 19&20        | 7,319,410        | -          | 7,319,410                  | 7,319,410                    | -   | -               | -    |
| Procurement of 1 Cherry Picker Truck | New                        | 19&20        | 3,000,000        | -          | 3,000,000                  | 3,000,000                    | -   | -               | -    |
| 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       | -          | 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

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

### 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**

| Description         | Current Budget                  |                                    |                      |                      |
|---------------------|---------------------------------|------------------------------------|----------------------|----------------------|
|                     | APPROVED<br>BUDGET<br>2025/2026 | ADJUSTMENTS<br>BUDGET<br>2025/2026 | BUDGET<br>+2026/2027 | BUDGET<br>+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           |
| <b>Total Budget</b> | <b>757 988 594</b>              | <b>775 374 264</b>                 | <b>711 538 638</b>   | <b>729 424 958</b>   |

#### **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  | 2025/26         |                |              |                    |                   |                    |                |                |                 | Budget Year 2025/27 | Budget Year 2027/28 |
|--|-----------------|----------------|--------------|--------------------|-------------------|--------------------|----------------|----------------|-----------------|---------------------|---------------------|
|  | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Uniform. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget     | Adjusted Budget     |
| R thousands  | A               | A1             | B            | C                  | D                 | E                  | F              | G              | H               |                     |                     |
| <b>Financial Performance</b>   |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Property rates   | 61,937          | -              | -            | -                  | -                 | -                  | -              | -              | 61,937          | 67,597              | 70,300              |
| Service charges  | 106,834         | -              | -            | -                  | -                 | -                  | -              | -              | 106,834         | 111,187             | 115,551             |
| Investment revenue   | 28,813          | -              | -            | -                  | -                 | -                  | -              | -              | 28,813          | 29,966              | 31,164              |
| Transfers recognised - operational                                   | 331,654         | -              | -            | -                  | -                 | -                  | -              | -              | 331,654         | 324,160             | 338,919             |
| Other own revenue  | 65,372          | -              | -            | -                  | -                 | -                  | -              | -              | 65,372          | 65,516              | 69,386              |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>594,610</b>  | -              | -            | -                  | -                 | -                  | -              | -              | <b>594,610</b>  | <b>589,446</b>      | <b>625,320</b>      |
| Employee costs   | 186,701         | -              | -            | -                  | -                 | -                  | -              | -              | 186,701         | 194,013             | 198,931             |
| Remuneration of councillors  | 24,666          | -              | -            | -                  | -                 | -                  | -              | -              | 24,666          | 25,113              | 25,741              |
| Depreciation & asset impairment                                      | 22,322          | -              | -            | -                  | -                 | -                  | -              | -              | 22,322          | 29,926              | 30,674              |
| Finance charges  | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| Inventory consumed and bulk purchases                                | 105,033         | -              | -            | -                  | -                 | -                  | -              | -              | 105,033         | 109,307             | 112,040             |
| Transfers and subsidies  | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| Other expenditure  | 255,903         | -              | -            | -                  | -                 | -                  | -              | -              | 255,903         | 261,055             | 268,173             |
| <b>Total Expenditure</b>   | <b>594,624</b>  | -              | -            | -                  | -                 | -                  | -              | -              | <b>594,624</b>  | <b>619,414</b>      | <b>635,958</b>      |
| <b>Surplus/(Deficit)</b>   | <b>(14)</b>     | -              | -            | -                  | -                 | -                  | -              | -              | <b>(14)</b>     | <b>(19,970)</b>     | <b>(10,239)</b>     |
| Transfers and subsidies - capital (monetary allocations)             | 82,490          | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | 99,876          | 62,539              | 65,377              |
| Transfers and subsidies - capital (in-kind - all)                    | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>82,476</b>   | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | <b>99,862</b>   | <b>42,570</b>       | <b>55,138</b>       |
| Share of surplus/ (deficit) of associate                             | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                | <b>82,476</b>   | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | <b>99,862</b>   | <b>42,570</b>       | <b>55,138</b>       |
| <b>Capital expenditure &amp; funds sources</b>                       |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Capital expenditure  | 163,365         | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | 180,751         | 92,124              | 97,063              |
| Transfers recognised - capital                                       | 82,490          | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | 99,876          | 62,539              | 65,377              |
| Borrowing  | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| Internally generated funds   | 80,875          | -              | -            | -                  | -                 | -                  | -              | -              | 80,875          | 29,585              | 31,886              |
| <b>Total sources of capital funds</b>                                | <b>163,365</b>  | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | <b>180,751</b>  | <b>92,124</b>       | <b>97,063</b>       |
| <b>Financial position</b>  |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Total current assets   | 430,240         | -              | -            | -                  | -                 | -                  | 0              | 0              | 430,240         | 512,356             | 576,097             |
| Total non current assets   | 1,275,562       | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | 1,292,947       | 1,337,769           | 1,404,150           |
| Total current liabilities  | 201,988         | -              | -            | -                  | -                 | -                  | -              | -              | 201,988         | 218,654             | 235,967             |
| Total non current liabilities  | 22,501          | -              | -            | -                  | -                 | -                  | -              | -              | 22,501          | 22,501              | 22,501              |
| Community wealth/Equity  | 1,481,313       | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | 1,498,699       | 1,688,961           | 1,721,759           |
| <b>Cash flows</b>  |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Net cash from (used) operating                                       | 104,931         | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | 122,316         | 61,295              | 73,733              |
| Net cash from (used) investing                                       | (163,365)       | -              | -            | -                  | -                 | -                  | (17,386)       | (17,386)       | (180,751)       | (92,124)            | (107,063)           |
| Net cash from (used) financing                                       | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| <b>Cash/cash equivalents at the year end</b>                         | <b>284,366</b>  | -              | -            | -                  | -                 | -                  | <b>(9)</b>     | <b>(9)</b>     | <b>284,366</b>  | <b>289,867</b>      | <b>284,366</b>      |
| <b>Cash tracking/surplus reconciliation</b>                          |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Cash and investments available                                       | 230,836         | -              | -            | -                  | -                 | -                  | -              | -              | 230,836         | 227,536             | 232,636             |
| Application of cash and investments                                  | 72,582          | -              | -            | -                  | -                 | -                  | -              | -              | 72,582          | (39,623)            | (80,553)            |
| <b>Balance - surplus (shortfall)</b>                                 | <b>158,255</b>  | -              | -            | -                  | -                 | -                  | -              | -              | <b>158,255</b>  | <b>267,160</b>      | <b>313,189</b>      |
| <b>Asset Management</b>  |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Asset register summary (NDV)   | 1,134,258       | -              | -            | -                  | -                 | -                  | -              | -              | 1,134,258       | 1,104,732           | 1,074,059           |
| Depreciation   | 22,322          | -              | -            | -                  | -                 | -                  | -              | -              | 22,322          | 29,926              | 30,674              |
| Renewal and Upgrading of Existing Assets                             | 36,255          | -              | -            | -                  | -                 | -                  | 17,386         | 17,386         | 53,641          | 2,805               | 3,085               |
| Repairs and Maintenance  | 28,253          | -              | -            | -                  | -                 | -                  | -              | -              | 28,253          | 29,936              | 30,096              |
| <b>Free services</b>   |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Cost of Free Basic Services provided                                 | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| Revenue cost of free services provided                               | 20,865          | -              | -            | -                  | -                 | -                  | -              | -              | 20,865          | 21,700              | 22,568              |
| <b>Household water/sewerage service costs</b>                        |                 |                |              |                    |                   |                    |                |                |                 |                     |                     |
| Water:   | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| Sanitation/sewerage:   | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| Energy:  | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |
| Refuse:  | -               | -              | -            | -                  | -                 | -                  | -              | -              | -               | -                   | -                   |

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

| Standard Description                   | Ref      | 2025/26         |                |               |                    |                  |                    |                |                |                 | Budget Year 2025/27 | Budget Year 2027/28 |
|--|----------|-----------------|----------------|---------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|---------------------|---------------------|
|  |          | Original Budget | Prior Adjusted | Accoun. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget     | Adjusted Budget     |
| R thousands                            | 1.4      | A               | 5              | 6             | 7                  | 8                | 9                  | 10             | 11             | 12              |                     |                     |
| <b>Revenue - Functional</b>            |          |                 |                |               |                    |                  |                    |                |                |                 |                     |                     |
| Governance and administration          |          | 437,220         | -              | -             | -                  | -                | -                  | -              | -              | 437,220         | 443,540             | 463,051             |
| Executive and council                  |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Finance and administration             |          | 437,220         | -              | -             | -                  | -                | -                  | -              | -              | 437,220         | 443,540             | 463,051             |
| Internal audit                         |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Community and public safety            |          | 17,474          | -              | -             | -                  | -                | -                  | -              | -              | 17,474          | 13,848              | 13,576              |
| Community and social services          |          | 8,646           | -              | -             | -                  | -                | -                  | -              | -              | 8,646           | 3,867               | 4,027               |
| Sport and recreation                   |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Public safety                          |          | 8,828           | -              | -             | -                  | -                | -                  | -              | -              | 8,828           | 9,181               | 9,540               |
| Housing                                |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Health                                 |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Economic and environmental services    |          | 90,736          | -              | -             | -                  | -                | -                  | 17,386         | 17,386         | 108,122         | 71,563              | 74,700              |
| Planning and development               |          | 5,502           | -              | -             | -                  | -                | -                  | -              | -              | 5,502           | 5,722               | 5,951               |
| Road transport                         |          | 85,234          | -              | -             | -                  | -                | -                  | 17,386         | 17,386         | 102,620         | 65,841              | 68,629              |
| Environmental protection               |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Trading services                       |          | 131,670         | -              | -             | -                  | -                | -                  | -              | -              | 131,670         | 133,833             | 139,290             |
| Energy sources                         |          | 114,257         | -              | -             | -                  | -                | -                  | -              | -              | 114,257         | 117,456             | 122,258             |
| Water management                       |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Waste water management                 |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Waste management                       |          | 17,413          | -              | -             | -                  | -                | -                  | -              | -              | 17,413          | 16,377              | 17,682              |
| Other                                  |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| <b>Total Revenue - Functional</b>      | <b>2</b> | <b>677,180</b>  | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>17,386</b>  | <b>17,386</b>  | <b>694,485</b>  | <b>661,984</b>      | <b>690,687</b>      |
| <b>Expenditure - Functional</b>        |          |                 |                |               |                    |                  |                    |                |                |                 |                     |                     |
| Governance and administration          |          | 270,868         | -              | -             | -                  | -                | -                  | -              | -              | 270,868         | 283,691             | 290,728             |
| Executive and council                  |          | 33,755          | -              | -             | -                  | -                | -                  | -              | -              | 33,755          | 34,223              | 35,051              |
| Finance and administration             |          | 232,129         | -              | -             | -                  | -                | -                  | -              | -              | 232,129         | 243,840             | 249,675             |
| Internal audit                         |          | 4,984           | -              | -             | -                  | -                | -                  | -              | -              | 4,984           | 5,526               | 5,802               |
| Community and public safety            |          | 58,193          | -              | -             | -                  | -                | -                  | -              | -              | 58,193          | 58,355              | 59,882              |
| Community and social services          |          | 28,266          | -              | -             | -                  | -                | -                  | -              | -              | 28,266          | 26,577              | 26,709              |
| Sport and recreation                   |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Public safety                          |          | 29,925          | -              | -             | -                  | -                | -                  | -              | -              | 29,925          | 31,778              | 32,293              |
| Housing                                |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Health                                 |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Economic and environmental services    |          | 96,110          | -              | -             | -                  | -                | -                  | -              | -              | 96,110          | 100,686             | 111,474             |
| Planning and development               |          | 45,203          | -              | -             | -                  | -                | -                  | -              | -              | 45,203          | 48,160              | 49,364              |
| Road transport                         |          | 50,908          | -              | -             | -                  | -                | -                  | -              | -              | 50,908          | 60,329              | 62,110              |
| Environmental protection               |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Trading services                       |          | 168,452         | -              | -             | -                  | -                | -                  | -              | -              | 168,452         | 168,720             | 174,364             |
| Energy sources                         |          | 142,991         | -              | -             | -                  | -                | -                  | -              | -              | 142,991         | 142,913             | 147,957             |
| Water management                       |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Waste water management                 |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| Waste management                       |          | 26,461          | -              | -             | -                  | -                | -                  | -              | -              | 26,461          | 25,808              | 26,410              |
| Other                                  |          | -               | -              | -             | -                  | -                | -                  | -              | -              | -               | -                   | -                   |
| <b>Total Expenditure - Functional</b>  | <b>3</b> | <b>594,624</b>  | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>594,624</b>  | <b>619,414</b>      | <b>635,558</b>      |
| <b>Surplus/ (Deficit) for the year</b> |          | <b>82,476</b>   | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>17,386</b>  | <b>17,386</b>  | <b>99,861</b>   | <b>42,570</b>       | <b>55,138</b>       |

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

| Vote Description<br><small>(prior departmental structure etc)</small> | Ref      | 2025/26                 |                              |                           |                                 |                              |                                 |                             |                          |                               | Budget Year<br>2026/27        | Budget Year<br>2027/28        |
|---|----------|-------------------------|------------------------------|---------------------------|---------------------------------|------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|-------------------------------|-------------------------------|
|   |          | Original<br>Budget<br>A | Prior<br>Adjusted<br>3<br>A1 | Accum.<br>Funds<br>4<br>B | Multi-year<br>capital<br>5<br>C | Unfore-<br>Uncomm.<br>6<br>D | Net or Prov.<br>Grant<br>7<br>E | Other<br>Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted<br>Budget<br>10<br>H | Adjusted<br>Budget<br>2026/27 | Adjusted<br>Budget<br>2027/28 |
| <b>Revenue by Vote</b>  | <b>1</b> |                         |                              |                           |                                 |                              |                                 |                             |                          |                               |                               |                               |
| Vote 1 - Executive Council  |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 2 - Finance and Admin  |          | 436,870                 | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 436,870                       | 443,175                       | 462,673                       |
| Vote 3 - Corporate  |          | 350                     | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 350                           | 364                           | 379                           |
| Vote 4 - Development and Planning                                     |          | 5,502                   | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 5,502                         | 5,722                         | 5,951                         |
| Vote 5 - Community  |          | 34,887                  | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 34,887                        | 29,424                        | 30,607                        |
| Vote 6 - Infrastructure   |          | 199,491                 | -                            | -                         | -                               | -                            | -                               | 17,386                      | 17,386                   | 216,877                       | 183,298                       | 191,087                       |
| Vote 7 - Internal Audit   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 8 -  |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 9 -  |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 10 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 11 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 12 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 13 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 14 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 15 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| <b>Total Revenue by Vote</b>  | <b>2</b> | <b>677,290</b>          | <b>-</b>                     | <b>-</b>                  | <b>-</b>                        | <b>-</b>                     | <b>-</b>                        | <b>17,386</b>               | <b>17,386</b>            | <b>694,676</b>                | <b>661,564</b>                | <b>698,697</b>                |
| <b>Expenditure by Vote</b>  | <b>1</b> |                         |                              |                           |                                 |                              |                                 |                             |                          |                               |                               |                               |
| Vote 1 - Executive Council  |          | 33,755                  | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 33,755                        | 34,223                        | 35,051                        |
| Vote 2 - Finance and Admin  |          | 132,658                 | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 132,658                       | 143,183                       | 148,356                       |
| Vote 3 - Corporate  |          | 99,471                  | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 99,471                        | 100,657                       | 101,519                       |
| Vote 4 - Development and Planning                                     |          | 45,203                  | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 45,203                        | 48,180                        | 49,364                        |
| Vote 5 - Community  |          | 84,654                  | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 84,654                        | 86,163                        | 85,420                        |
| Vote 6 - Infrastructure   |          | 193,899                 | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 193,899                       | 203,441                       | 210,044                       |
| Vote 7 - Internal Audit   |          | 4,984                   | -                            | -                         | -                               | -                            | -                               | -                           | -                        | 4,984                         | 5,588                         | 5,852                         |
| Vote 8 -  |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 9 -  |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 10 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 11 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 12 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 13 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 14 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| Vote 15 -   |          | -                       | -                            | -                         | -                               | -                            | -                               | -                           | -                        | -                             | -                             | -                             |
| <b>Total Expenditure by Vote</b>                                      | <b>2</b> | <b>694,624</b>          | <b>-</b>                     | <b>-</b>                  | <b>-</b>                        | <b>-</b>                     | <b>-</b>                        | <b>-</b>                    | <b>-</b>                 | <b>694,624</b>                | <b>749,414</b>                | <b>795,599</b>                |
| <b>Surplus/ (Deficit) for the year</b>                                | <b>2</b> | <b>42,676</b>           | <b>-</b>                     | <b>-</b>                  | <b>-</b>                        | <b>-</b>                     | <b>-</b>                        | <b>17,386</b>               | <b>17,386</b>            | <b>99,852</b>                 | <b>42,578</b>                 | <b>55,138</b>                 |

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

| Description  | Ref      | 2025/26         |                |               |                    |                  |                    |                 |                |                 | Budget Year 2026/27 | Budget Year 2027/28 |
|--|----------|-----------------|----------------|---------------|--------------------|------------------|--------------------|-----------------|----------------|-----------------|---------------------|---------------------|
|  |          | Original Budget | Prior Adjusted | Accoma. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjustm.  | Total Adjustm. | Adjusted Budget | Adjusted Budget     | Adjusted Budget     |
| R thousands  | 1        | A               | 3              | 4             | 5                  | 6                | 7                  | 8               | 9              | 10              |                     |                     |
| <b>Revenue By Source</b>   |          |                 |                |               |                    |                  |                    |                 |                |                 |                     |                     |
| Exchange Revenue   |          |                 |                |               |                    |                  |                    |                 |                |                 |                     |                     |
| Service charges - Electricity  | 2        | 91,308          | -              | -             | -                  | -                | -                  | -               | -              | 91,308          | 94,960              | 98,769              |
| Service charges - Water  | 2        | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Service charges - Waste Water Management                             | 2        | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Service charges - Waste Management                                   | 2        | 15,526          | -              | -             | -                  | -                | -                  | -               | -              | 15,526          | 16,147              | 16,793              |
| Sale of Goods and Rendering of Services                              |          | 26,470          | -              | -             | -                  | -                | -                  | -               | -              | 26,470          | 26,194              | 27,305              |
| Agency services  |          | 1,800           | -              | -             | -                  | -                | -                  | -               | -              | 1,800           | 1,872               | 1,947               |
| Interest   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Interest earned from Receivables                                     |          | 2,200           | -              | -             | -                  | -                | -                  | -               | -              | 2,200           | 2,200               | 2,240               |
| Interest earned from Current and Non Current Assets                  |          | 28,813          | -              | -             | -                  | -                | -                  | -               | -              | 28,813          | 29,966              | 31,164              |
| Dividends  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Rent on Land   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Rental from Fixed Assets   |          | 2,220           | -              | -             | -                  | -                | -                  | -               | -              | 2,220           | 2,209               | 2,401               |
| Special Rating Levies  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| License and permits  |          | 4,434           | -              | -             | -                  | -                | -                  | -               | -              | 4,434           | 4,611               | 4,796               |
| Operational Revenue  |          | 905             | -              | -             | -                  | -                | -                  | -               | -              | 905             | 918                 | 942                 |
| Non-Exchange Revenue   |          |                 |                |               |                    |                  |                    |                 |                |                 |                     |                     |
| Property rates   | 2        | 61,937          | -              | -             | -                  | -                | -                  | -               | -              | 61,937          | 67,597              | 70,306              |
| Surcharges and Taxes   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Fines, penalties and forfeits  |          | 3,048           | -              | -             | -                  | -                | -                  | -               | -              | 3,048           | 3,170               | 3,297               |
| Licences or permits  |          | 26              | -              | -             | -                  | -                | -                  | -               | -              | 26              | 26                  | 27                  |
| Transfer and subsidies - Operational                                 |          | 331,654         | -              | -             | -                  | -                | -                  | -               | -              | 331,654         | 324,160             | 330,919             |
| Interest   |          | 24,270          | -              | -             | -                  | -                | -                  | -               | -              | 24,270          | 25,241              | 26,250              |
| Fuel Levy  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Operational Revenue  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Gains on disposal of Assets  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Other Gains  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Discontinued Operations  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>594,649</b>  | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>       | <b>594,649</b>  | <b>599,445</b>      | <b>625,328</b>      |
| <b>Expenditure By Type</b>   |          |                 |                |               |                    |                  |                    |                 |                |                 |                     |                     |
| Employee related costs   |          | 186,701         | -              | -             | -                  | -                | -                  | -               | -              | 186,701         | 194,013             | 198,931             |
| Remuneration of councillors  |          | 24,666          | -              | -             | -                  | -                | -                  | -               | -              | 24,666          | 25,313              | 25,741              |
| Bulk purchases - electricity   |          | 98,000          | -              | -             | -                  | -                | -                  | -               | -              | 98,000          | 102,410             | 104,970             |
| Inventory consumed   |          | 7,033           | -              | -             | -                  | -                | -                  | -               | -              | 7,033           | 6,897               | 7,069               |
| Debt impairment  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Depreciation and amortisation  |          | 22,322          | -              | -             | -                  | -                | -                  | -               | -              | 22,322          | 29,925              | 30,674              |
| Interest   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Contracted services  |          | 170,618         | -              | -             | -                  | -                | -                  | -               | -              | 170,618         | 171,827             | 176,359             |
| Transfers and subsidies  |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Irrecoverable debts written off                                      |          | 6,500           | -              | -             | -                  | -                | -                  | -               | -              | 6,500           | 6,792               | 6,942               |
| Operational costs  |          | 76,784          | -              | -             | -                  | -                | -                  | -               | -              | 76,784          | 82,635              | 84,851              |
| Losses on disposal of Assets   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Other Losses   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| <b>Total Expenditure</b>   |          | <b>594,624</b>  | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>       | <b>594,624</b>  | <b>619,414</b>      | <b>635,508</b>      |
| <b>Surplus/(Deficit)</b>   |          | <b>(14)</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>       | <b>(14)</b>     | <b>(19,969)</b>     | <b>(10,239)</b>     |
| Transfers and subsidies - capital (monetary allocations)             |          | 82,490          | -              | -             | -                  | -                | -                  | 17,386          | 17,386         | 99,876          | 82,538              | 68,277              |
| Transfers and subsidies - capital (in-kind - all)                    |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Surplus/(Deficit) before taxation                                    |          | 82,476          | -              | -             | -                  | -                | -                  | 17,386          | 17,386         | 99,862          | 42,570              | 55,138              |
| Income Tax   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Surplus/(Deficit) after taxation                                     |          | 82,476          | -              | -             | -                  | -                | -                  | 17,386          | 17,386         | 99,862          | 42,570              | 55,138              |
| Share of Surplus/Deficit attributable to Joint Venture               |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Share of Surplus/Deficit attributable to Municipality                |          | 82,476          | -              | -             | -                  | -                | -                  | 17,386          | 17,386         | 99,862          | 42,570              | 55,138              |
| Share of Surplus/Deficit attributable to Associate                   |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| Intercompany/Parent subsidiary transactions                          |          | -               | -              | -             | -                  | -                | -                  | -               | -              | -               | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                | <b>1</b> | <b>82,476</b>   | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(17,386)</b> | <b>17,386</b>  | <b>99,862</b>   | <b>42,570</b>       | <b>55,138</b>       |

Revenue adjustments are as follows;

#### Remarks on Revenue;

- 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;
  - 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

| Description   | Ref | 2025/26          |                   |                 |                       |                     |                       |                   |                |                  | Budget Year<br>2025/27 | Budget Year<br>2027/28 |
|---|-----|------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|------------------|------------------------|------------------------|
|   |     | Original Budget  | Prior<br>Adjusted | Accum.<br>Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Mat. or Prov.<br>Govt | Other<br>Adjusts. | Total Adjusts. | Adjusted Budget  | Adjusted<br>Budget     | Adjusted<br>Budget     |
| R thousands   |     | A                | A1                | B               | C                     | D                   | E                     | F                 | G              | H                |                        |                        |
| <b>ASSETS</b>   |     |                  |                   |                 |                       |                     |                       |                   |                |                  |                        |                        |
| Current assets  |     |                  |                   |                 |                       |                     |                       |                   |                |                  |                        |                        |
| Cash and cash equivalents                               |     | 230,836          | -                 | -               | -                     | -                   | -                     | -                 | -              | 230,836          | 227,536                | 232,836                |
| Trade and other receivables from exchange transactions  | 1   | 54,254           | -                 | -               | -                     | -                   | -                     | 0                 | 0              | 54,254           | 85,684                 | 118,454                |
| Receivables from non-exchange transactions              | 1   | 125,528          | -                 | -               | -                     | -                   | -                     | -                 | -              | 125,528          | 130,767                | 136,255                |
| Current portion of non-current receivables              | 2   | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Inventory   |     | 3,784            | -                 | -               | -                     | -                   | -                     | -                 | -              | 3,784            | 3,784                  | 3,784                  |
| VAT   |     | 10,438           | -                 | -               | -                     | -                   | -                     | -                 | -              | 10,438           | 59,175                 | 79,366                 |
| Other current assets                                    |     | 5,400            | -                 | -               | -                     | -                   | -                     | -                 | -              | 5,400            | 5,400                  | 5,400                  |
| <b>Total current assets</b>                             |     | <b>430,240</b>   | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>0</b>          | <b>0</b>       | <b>430,240</b>   | <b>542,266</b>         | <b>576,897</b>         |
| Non-current assets                                      |     |                  |                   |                 |                       |                     |                       |                   |                |                  |                        |                        |
| Investments   |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Investment property                                     |     | 4,960            | -                 | -               | -                     | -                   | -                     | -                 | -              | 4,960            | 4,960                  | 4,960                  |
| Property, plant and equipment                           | 3   | 1,267,568        | -                 | -               | -                     | -                   | -                     | 17,386            | 17,386         | 1,284,954        | 1,329,767              | 1,386,156              |
| Biological assets                                       |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Living and non-living resources                         |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Heritage assets   |     | 1,543            | -                 | -               | -                     | -                   | -                     | -                 | -              | 1,543            | 1,543                  | 1,543                  |
| Intangible assets                                       |     | 1,491            | -                 | -               | -                     | -                   | -                     | -                 | -              | 1,491            | 1,491                  | 1,491                  |
| Trade and other receivables from exchange transactions  |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Non-current receivables from non-exchange transactions  |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Other non-current assets                                |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| <b>Total non-current assets</b>                         |     | <b>1,275,562</b> | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>17,386</b>     | <b>17,386</b>  | <b>1,292,947</b> | <b>1,337,760</b>       | <b>1,404,150</b>       |
| <b>TOTAL ASSETS</b>                                     |     | <b>1,705,802</b> | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>17,386</b>     | <b>17,386</b>  | <b>1,723,187</b> | <b>1,880,116</b>       | <b>1,980,247</b>       |
| <b>LIABILITIES</b>                                      |     |                  |                   |                 |                       |                     |                       |                   |                |                  |                        |                        |
| Current liabilities                                     |     |                  |                   |                 |                       |                     |                       |                   |                |                  |                        |                        |
| Bank overdraft  |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Financial liabilities                                   |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Consumer deposits                                       |     | 528              | -                 | -               | -                     | -                   | -                     | -                 | -              | 528              | 528                    | 528                    |
| Trade and other payables from exchange transactions     |     | 65,900           | -                 | -               | -                     | -                   | -                     | -                 | -              | 65,900           | 65,900                 | 65,900                 |
| Trade and other payables from non-exchange transactions |     | 29,800           | -                 | -               | -                     | -                   | -                     | -                 | -              | 29,800           | 29,800                 | 29,800                 |
| Provisions  |     | 43,950           | -                 | -               | -                     | -                   | -                     | -                 | -              | 43,950           | 43,950                 | 43,950                 |
| VAT   |     | 61,810           | -                 | -               | -                     | -                   | -                     | -                 | -              | 61,810           | 76,476                 | 95,829                 |
| Other current liabilities                               |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| <b>Total current liabilities</b>                        |     | <b>201,988</b>   | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>          | <b>-</b>       | <b>201,988</b>   | <b>248,654</b>         | <b>235,987</b>         |
| Non-current liabilities                                 |     |                  |                   |                 |                       |                     |                       |                   |                |                  |                        |                        |
| Borrowing   | 1   | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Provisions  | 1   | 22,501           | -                 | -               | -                     | -                   | -                     | -                 | -              | 22,501           | 22,501                 | 22,501                 |
| Long term portion of trade payables                     |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| Other non-current liabilities                           |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| <b>Total non-current liabilities</b>                    |     | <b>22,501</b>    | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>          | <b>-</b>       | <b>22,501</b>    | <b>22,501</b>          | <b>22,501</b>          |
| <b>TOTAL LIABILITIES</b>                                |     | <b>224,489</b>   | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>          | <b>-</b>       | <b>224,489</b>   | <b>271,155</b>         | <b>258,487</b>         |
| <b>NET ASSETS</b>                                       | 2   | <b>1,481,313</b> | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>17,386</b>     | <b>17,386</b>  | <b>1,498,699</b> | <b>1,608,961</b>       | <b>1,721,759</b>       |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                  |                   |                 |                       |                     |                       |                   |                |                  |                        |                        |
| Accumulated Surplus/Deficit                             |     | 1,400,438        | -                 | -               | -                     | -                   | -                     | 17,386            | 17,386         | 1,417,824        | 1,579,376              | 1,690,873              |
| Funds and Reserves                                      |     | 80,875           | -                 | -               | -                     | -                   | -                     | -                 | -              | 80,875           | 29,585                 | 31,686                 |
| Other   |     | -                | -                 | -               | -                     | -                   | -                     | -                 | -              | -                | -                      | -                      |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    |     | <b>1,481,313</b> | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>17,386</b>     | <b>17,386</b>  | <b>1,498,699</b> | <b>1,608,961</b>       | <b>1,721,759</b>       |

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

| Description   | Ref | 2025/26          |                |              |                    |                  |                     |                |                |                  |                  | Budget Year 2026/27 | Budget Year 2027/28 |
|---|-----|------------------|----------------|--------------|--------------------|------------------|---------------------|----------------|----------------|------------------|------------------|---------------------|---------------------|
|   |     | Original Budget  | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Ret. or Prov. Govt. | Other Adjusts. | Total Adjusts. | Adjusted Budget  |                  | Adjusted Budget     | Adjusted Budget     |
| R thousands   |     | A                | A1             | B            | C                  | D                | E                   | F              | G              | H                |                  |                     |                     |
| <b>ASSETS</b>   |     |                  |                |              |                    |                  |                     |                |                |                  |                  |                     |                     |
| Current assets  |     |                  |                |              |                    |                  |                     |                |                |                  |                  |                     |                     |
| Cash and cash equivalents                               |     | 230,636          | -              | -            | -                  | -                | -                   | -              | -              | 230,636          | 230,636          | 232,836             | 232,836             |
| Trade and other receivables from exchange transactions  | 1   | 54,254           | -              | -            | -                  | -                | -                   | 0              | 0              | 54,254           | 65,694           | 118,454             | 118,454             |
| Receivables from non-exchange transactions              | 1   | 125,528          | -              | -            | -                  | -                | -                   | -              | -              | 125,528          | 130,767          | 136,255             | 136,255             |
| Current portion of non-current receivables              | 2   | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Inventory   |     | 3,784            | -              | -            | -                  | -                | -                   | -              | -              | 3,784            | 3,784            | 3,784               | 3,784               |
| VAT   |     | 10,438           | -              | -            | -                  | -                | -                   | -              | -              | 10,438           | 39,175           | 79,200              | 79,200              |
| Other current assets                                    |     | 5,400            | -              | -            | -                  | -                | -                   | -              | -              | 5,400            | 5,400            | 5,400               | 5,400               |
| <b>Total current assets</b>                             |     | <b>430,240</b>   | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>0</b>       | <b>0</b>       | <b>430,240</b>   | <b>512,356</b>   | <b>578,097</b>      | <b>578,097</b>      |
| Non current assets                                      |     |                  |                |              |                    |                  |                     |                |                |                  |                  |                     |                     |
| Investments   |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Investment property                                     |     | 4,960            | -              | -            | -                  | -                | -                   | -              | -              | 4,960            | 4,960            | 4,960               | 4,960               |
| Property, plant and equipment                           | 3   | 1,267,568        | -              | -            | -                  | -                | -                   | 17,386         | 17,386         | 1,284,954        | 1,329,767        | 1,386,156           | 1,386,156           |
| Biological assets                                       |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Living and non-living resources                         |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Heritage assets   |     | 1,543            | -              | -            | -                  | -                | -                   | -              | -              | 1,543            | 1,543            | 1,543               | 1,543               |
| Intangible assets                                       |     | 1,491            | -              | -            | -                  | -                | -                   | -              | -              | 1,491            | 1,491            | 1,491               | 1,491               |
| Trade and other receivables from exchange transactions  |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Non-current receivables from non-exchange transactions  |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Other non-current assets                                |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| <b>Total non current assets</b>                         |     | <b>1,275,582</b> | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>17,386</b>  | <b>17,386</b>  | <b>1,292,942</b> | <b>1,337,768</b> | <b>1,404,158</b>    | <b>1,404,158</b>    |
| <b>TOTAL ASSETS</b>                                     |     | <b>1,705,822</b> | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>17,386</b>  | <b>17,386</b>  | <b>1,723,182</b> | <b>1,850,124</b> | <b>1,982,255</b>    | <b>1,982,255</b>    |
| <b>LIABILITIES</b>                                      |     |                  |                |              |                    |                  |                     |                |                |                  |                  |                     |                     |
| Current liabilities                                     |     |                  |                |              |                    |                  |                     |                |                |                  |                  |                     |                     |
| Bank overdraft  |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Financial liabilities                                   |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Consumer deposits                                       |     | 528              | -              | -            | -                  | -                | -                   | -              | -              | 528              | 528              | 528                 | 528                 |
| Trade and other payables from exchange transactions     |     | 65,900           | -              | -            | -                  | -                | -                   | -              | -              | 65,900           | 65,900           | 65,900              | 65,900              |
| Trade and other payables from non-exchange transactions |     | 29,800           | -              | -            | -                  | -                | -                   | -              | -              | 29,800           | 29,800           | 29,800              | 29,800              |
| Provisions  |     | 43,960           | -              | -            | -                  | -                | -                   | -              | -              | 43,960           | 43,960           | 43,960              | 43,960              |
| VAT   |     | 61,810           | -              | -            | -                  | -                | -                   | -              | -              | 61,810           | 79,476           | 95,829              | 95,829              |
| Other current liabilities                               |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| <b>Total current liabilities</b>                        |     | <b>201,998</b>   | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>201,998</b>   | <b>210,654</b>   | <b>235,987</b>      | <b>235,987</b>      |
| Non current liabilities                                 |     |                  |                |              |                    |                  |                     |                |                |                  |                  |                     |                     |
| Borrowing   | 1   | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Provisions  | 1   | 22,501           | -              | -            | -                  | -                | -                   | -              | -              | 22,501           | 22,501           | 22,501              | 22,501              |
| Long term portion of trade payables                     |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| Other non-current liabilities                           |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| <b>Total non current liabilities</b>                    |     | <b>22,501</b>    | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>22,501</b>    | <b>22,501</b>    | <b>22,501</b>       | <b>22,501</b>       |
| <b>TOTAL LIABILITIES</b>                                |     | <b>224,499</b>   | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>-</b>       | <b>-</b>       | <b>224,499</b>   | <b>233,155</b>   | <b>258,488</b>      | <b>258,488</b>      |
| <b>NET ASSETS</b>                                       | 2   | <b>1,481,323</b> | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>17,386</b>  | <b>17,386</b>  | <b>1,498,683</b> | <b>1,616,969</b> | <b>1,723,767</b>    | <b>1,723,767</b>    |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                  |                |              |                    |                  |                     |                |                |                  |                  |                     |                     |
| Accumulated Surplus/(Deficit)                           |     | 1,600,438        | -              | -            | -                  | -                | -                   | 17,386         | 17,386         | 1,617,824        | 1,579,376        | 1,690,073           | 1,690,073           |
| Funds and Reserves                                      |     | 80,875           | -              | -            | -                  | -                | -                   | -              | -              | 80,875           | 29,585           | 31,686              | 31,686              |
| Other   |     | -                | -              | -            | -                  | -                | -                   | -              | -              | -                | -                | -                   | -                   |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    |     | <b>1,681,313</b> | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>            | <b>17,386</b>  | <b>17,386</b>  | <b>1,698,699</b> | <b>1,608,961</b> | <b>1,721,759</b>    | <b>1,721,759</b>    |

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

| Description                                      | Ref | 2025/26          |                |              |                    |                   |                    |                 |                 | Budget Year 2025/27 | Budget Year 2027/28 |
|--|-----|------------------|----------------|--------------|--------------------|-------------------|--------------------|-----------------|-----------------|---------------------|---------------------|
|  |     | Original Budget  | Prior Adjusted | Accum. Funds | Multi-year capital | Unalloc. Unavail. | Ret. or Prev. Govt | Other Adjusts.  | Total Adjusts.  | Adjusted Budget     | Adjusted Budget     |
|  |     | A                | 3<br>A1        | 4<br>B       | 5<br>C             | 6<br>D            | 7<br>E             | 8<br>F          | 9<br>G          | 10<br>H             |                     |
| <b>R thousands</b>                               |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Receipts   |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Property rates                                   |     | 52,646           | -              | -            | -                  | -                 | -                  | -               | -               | 52,646              | 57,457              |
| Service charges                                  |     | 90,809           | -              | -            | -                  | -                 | -                  | -               | -               | 90,809              | 94,441              |
| Other revenue                                    |     | 64,321           | -              | -            | -                  | -                 | -                  | -               | -               | 64,321              | 78,222              |
| Transfers and Subsidies - Operational            | 2   | 331,654          | -              | -            | -                  | -                 | -                  | -               | -               | 331,654             | 324,160             |
| Transfers and Subsidies - Capital                | 1   | 82,499           | -              | -            | -                  | -                 | -                  | 17,386          | 17,386          | 99,876              | 82,536              |
| Interest   |     | 28,813           | -              | -            | -                  | -                 | -                  | -               | -               | 28,813              | 29,966              |
| Dividends  |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| Payments   |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Suppliers and employees                          |     | (565,802)        | -              | -            | -                  | -                 | -                  | -               | -               | (565,802)           | (582,696)           |
| Finance charges                                  |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | (957,922)           |
| Transfers and Subsidies                          | 1   | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>984,931</b>   | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>17,386</b>   | <b>17,386</b>   | <b>122,346</b>      | <b>61,296</b>       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Receipts   |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Proceeds on disposal of PPE                      |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| Decrease (increase) in non-current receivables   |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| Decrease (increase) in non-current investments   |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| Payments   |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Capital assets                                   |     | (163,365)        | -              | -            | -                  | -                 | -                  | (17,386)        | (17,386)        | (180,751)           | (92,124)            |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>(163,365)</b> | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>(17,386)</b> | <b>(17,386)</b> | <b>(180,751)</b>    | <b>(92,124)</b>     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Receipts   |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Short term loans                                 |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| Borrowing long term/financing                    |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| Increase (decrease) in consumer deposits         |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| Payments   |     |                  |                |              |                    |                   |                    |                 |                 |                     |                     |
| Repayment of borrowing                           |     | -                | -              | -            | -                  | -                 | -                  | -               | -               | -                   | -                   |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>-</b>         | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>            | <b>-</b>            |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>(58,434)</b>  | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>(0)</b>      | <b>(0)</b>      | <b>(58,434)</b>     | <b>(20,829)</b>     |
| Cash/cash equivalents at the year begin:         | 2   | 262,801          | -              | -            | -                  | -                 | -                  | -               | -               | 262,801             | 230,826             |
| Cash/cash equivalents at the year end:           | 2   | 204,366          | -              | -            | -                  | -                 | -                  | (0)             | (0)             | 204,366             | 209,997             |

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

| Description                                | Ref | 2025/26         |                |              |                    |                  |                     |                |                |                 | Budget Year 2026/27 | Budget Year 2027/28 |
|--|-----|-----------------|----------------|--------------|--------------------|------------------|---------------------|----------------|----------------|-----------------|---------------------|---------------------|
|  |     | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt. | Other Adjusta. | Total Adjusta. | Adjusted Budget | Adjusted Budget     |                     |
|  |     | A               | 3<br>A1        | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E              | 8<br>F         | 9<br>G         | 10<br>H         |                     |                     |
| R thousands                                |     |                 |                |              |                    |                  |                     |                |                |                 |                     |                     |
| Cash and investments available             |     |                 |                |              |                    |                  |                     |                |                |                 |                     |                     |
| Cash/cash equivalents at the year end      | 1   | 204,366         | –              | –            | –                  | –                | –                   | (3)            | (3)            | 204,366         | 200,007             | 204,206             |
| Other current investments > 90 days        |     | 26,470          | –              | –            | –                  | –                | –                   | 0              | 0              | 26,470          | 27,529              | 26,630              |
| Non current assets - Investments           | 1   | –               | –              | –            | –                  | –                | –                   | –              | –              | –               | –                   | –                   |
| Cash and investments available:            |     | 230,836         | –              | –            | –                  | –                | –                   | –              | –              | 230,836         | 227,536             | 232,836             |
| Applications of cash and investments       |     |                 |                |              |                    |                  |                     |                |                |                 |                     |                     |
| Unspent conditional transfers              |     | 29,800          | –              | –            | –                  | –                | –                   | –              | –              | 29,800          | 29,800              | 29,800              |
| Unspent borrowing                          |     | –               | –              | –            | –                  | –                | –                   | –              | –              | –               | –                   | –                   |
| Statutory requirements                     |     | 51,372          | –              | –            | –                  | –                | –                   | –              | –              | 51,372          | 19,301              | 10,440              |
| Other working capital requirements         | 2   | (133,415)       | –              | –            | –                  | –                | –                   | –              | –              | (133,415)       | (162,459)           | (212,430)           |
| Other provisions                           |     | 43,950          | –              | –            | –                  | –                | –                   | –              | –              | 43,950          | 43,950              | 43,950              |
| Long term investments committed            |     | –               | –              | –            | –                  | –                | –                   | –              | –              | –               | –                   | –                   |
| Reserves to be backed by cash/investments: |     | 60,875          | –              | –            | –                  | –                | –                   | –              | –              | 60,875          | 29,595              | 31,686              |
| Total Application of cash and investments: |     | 72,992          | –              | –            | –                  | –                | –                   | –              | –              | 72,992          | (39,823)            | (80,593)            |
| Surplus/(shortfall)                        |     | 158,255         | –              | –            | –                  | –                | –                   | –              | –              | 158,255         | 267,360             | 313,389             |



## 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

| Description   | Ref | 2025/26         |                |              |                    |                  |                    |               |               |                 | Budget Year 2026/27 | Budget Year 2027/28 |
|---|-----|-----------------|----------------|--------------|--------------------|------------------|--------------------|---------------|---------------|-----------------|---------------------|---------------------|
|   |     | Original Budget | Prior Adjusted | Assum. Funds | Multi-year capital | Unfore. Unavail. | Ret. or Prov. Govt | Other Adjust. | Total Adjust. | Adjusted Budget | Adjusted Budget     | Adjusted Budget     |
|   |     | A               | 7              | 8            | 9                  | 10               | 11                 | 12            | 13            | 14              |                     |                     |
| <b>Household service targets</b>  | 5   |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Water:</b>   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Piped water inside dwelling   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Piped water outside yard (but not in dwelling)                                    |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Using public tap (at least min. service level)                                    |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Other water supply (at least min. service level)                                  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Minimum Service Level and Above sub-total</b>                                  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Using public tap (< min. service level)   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Other water supply (< min. service level)   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| No water supply   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Below Minimum Service Level sub-total</b>                                      |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Total number of households</b>   | 5   |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Sanitation services:</b>   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Rush toilet (connected to sewerage)   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Rush toilet built septic tank   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Chemical toilet   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| PT toilet (ventilated)  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Other toilet provisions (> min. service level)                                    |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Minimum Service Level and Above sub-total</b>                                  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Bucket toilet   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Other toilet provisions (< min. service level)                                    |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| No toilet provisions  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Below Minimum Service Level sub-total</b>                                      |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Total number of households</b>   | 5   |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Energy:</b>  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity (at least min. service level)   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity - prepaid (> min. service level)                                      |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Minimum Service Level and Above sub-total</b>                                  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity (< min. service level)  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity - prepaid (< min. service level)                                      |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Other energy sources  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Below Minimum Service Level sub-total</b>                                      |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Total number of households</b>   | 5   |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Refuse:</b>  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Removed at least once a week (min. service)                                       |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Minimum Service Level and Above sub-total</b>                                  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Removed less frequently than once a week  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Using communal refuse dump  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Using own refuse dump   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Other rubbish disposal  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| No rubbish disposal   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Below Minimum Service Level sub-total</b>                                      |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Total number of households</b>   | 5   |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Households receiving Free Basic Services</b>                                   | 15  |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Water (6 litres per household per month)  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Sanitation (free minimum level service)   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity/other energy (50kwh per household per month)                          |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Refuse (removed at least once a week)   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Informal Settlements  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Cost of Free Basic Services provided (R'000)</b>                               | 16  |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Water (6 litres per indigent household per month)                                 |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Sanitation (free sanitation service to indigent households)                       |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity/other energy (50kwh per indigent household per month)                 |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Refuse (removed once a week for indigent household)                               |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Cost of Free Basic Services provided - Informal Form A Settlements (R'000)</b> |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Total cost of FBS provided</b>   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Highest level of free services provided</b>                                    |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Property rates (R'000 value threshold)  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Water (litres per household per month)  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Sanitation (litres per household per month)                                       |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Sanitation (R'000 per household per month)  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity (R'000 per household per month)                                       |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Refuse (average litres per week)  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Revenue cost of free services provided (R'000)</b>                             | 17  |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Property rates (half adjustment) (upper/middle values (2/3 of MPRA)               |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Excess of section 17 of MPRA  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Water (in excess of 6 litres per indigent household per month)                    |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Sanitation (in excess of free sanitation service to indigent households)          |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Electricity/other energy (in excess of 50 kwh per indigent household per month)   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Refuse (in excess of one removal a week for indigent households)                  |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Subsidised Housing - rental subsidies   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Housing - low structure subsidies   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| Other   |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |
| <b>Total revenue cost of subsidised services provided</b>                         |     |                 |                |              |                    |                  |                    |               |               |                 |                     |                     |



## 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.

| Description                                      | Ref  | 2025/26                 |                              |                                 |                                 |                              |                           |                               | Budget Year<br>2025/26 | Budget Year<br>2027/28 |
|--|------|-------------------------|------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------------|-------------------------------|------------------------|------------------------|
|  |      | Original<br>Budget<br>A | Prior<br>Adjusted<br>7<br>A1 | Multi-year<br>capital<br>8<br>B | Nat. or Prov.<br>Govt<br>9<br>C | Other<br>Adjusts.<br>10<br>D | Total Adjusts.<br>11<br>E | Adjusted<br>Budget<br>12<br>F | Adjusted<br>Budget     | Adjusted<br>Budget     |
| R. Receipts                                      |      |                         |                              |                                 |                                 |                              |                           |                               |                        |                        |
| RECEIPTS:  | 1, 2 |                         |                              |                                 |                                 |                              |                           |                               |                        |                        |
| <u>Operating Transfers and Grants</u>            |      |                         |                              |                                 |                                 |                              |                           |                               |                        |                        |
| National Government:                             |      | 327,138                 | -                            | -                               | -                               | -                            | -                         | 327,138                       | 322,919                | 337,613                |
| Expanded Public Works Programme Integrated Grant |      | 2,990                   | -                            | -                               | -                               | -                            | -                         | 2,990                         | -                      | -                      |
| Local Government Financial Management Grant      |      | 1,800                   | -                            | -                               | -                               | -                            | -                         | 1,800                         | 2,000                  | 2,200                  |
| Municipal Infrastructure Grant                   |      | 3,034                   | -                            | -                               | -                               | -                            | -                         | 3,034                         | 3,292                  | 3,441                  |
| Equitable Share                                  |      | 319,324                 | -                            | -                               | -                               | -                            | -                         | 319,324                       | 317,618                | 331,972                |
| Provincial Government:                           |      | 4,516                   | -                            | -                               | -                               | -                            | -                         | 4,516                         | 1,259                  | 1,306                  |
| Specify (Add grant description)                  |      | 2,850                   | -                            | -                               | -                               | -                            | -                         | 2,850                         | 1,250                  | 1,306                  |
| Specify (Add grant description)                  |      | 1,666                   | -                            | -                               | -                               | -                            | -                         | 1,666                         | -                      | -                      |
| District Municipality:                           |      | -                       | -                            | -                               | -                               | -                            | -                         | -                             | -                      | -                      |
| Other grant providers:                           |      | -                       | -                            | -                               | -                               | -                            | -                         | -                             | -                      | -                      |
| Total Operating Transfers and Grants             | 5    | 331,654                 | -                            | -                               | -                               | -                            | -                         | 331,654                       | 324,188                | 339,919                |
| <u>Capital Transfers and Grants</u>              |      |                         |                              |                                 |                                 |                              |                           |                               |                        |                        |
| National Government:                             |      | 82,190                  | -                            | -                               | -                               | 17,386                       | 17,386                    | 99,576                        | 62,539                 | 65,377                 |
| Municipal Infrastructure Grant                   |      | 57,647                  | -                            | -                               | -                               | -                            | -                         | 57,647                        | 62,539                 | 65,377                 |
| Municipal Disaster Recovery Grant                |      | 24,543                  | -                            | -                               | -                               | 17,386                       | 17,386                    | 41,929                        | -                      | -                      |
| Provincial Government:                           |      | 300                     | -                            | -                               | -                               | -                            | -                         | 300                           | -                      | -                      |
| Specify (Add grant description)                  |      | 300                     | -                            | -                               | -                               | -                            | -                         | 300                           | -                      | -                      |
| District Municipality:                           |      | -                       | -                            | -                               | -                               | -                            | -                         | -                             | -                      | -                      |
| Other grant providers:                           |      | -                       | -                            | -                               | -                               | -                            | -                         | -                             | -                      | -                      |
| Total Capital Transfers and Grants               | 5    | 82,490                  | -                            | -                               | -                               | 17,386                       | 17,386                    | 99,876                        | 62,539                 | 65,377                 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS             | 5    | 414,144                 | -                            | -                               | -                               | 17,386                       | 17,386                    | 431,530                       | 386,699                | 404,296                |

### EC441 Matatiele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits – 19 August 2025

| Summary of remuneration                                  | Ref | 2025/26         |                |              |                    |                  |                     |                |                |                 | % change    |
|--|-----|-----------------|----------------|--------------|--------------------|------------------|---------------------|----------------|----------------|-----------------|-------------|
|  |     | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt. | Other Adjusts. | Total Adjusts. | Adjusted Budget |             |
| R thousands  |     | A               | S              | 6            | 7                  | 8                | 9                   | 10             | 11             | 12              |             |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                 |                |              |                    |                  |                     |                |                |                 |             |
| Basic Salaries and Wages                                 |     | 13,855          | -              | -            | -                  | -                | -                   | -              | -              | 13,855          | 0.0%        |
| Pension and UIF Contributions                            |     | 958             | -              | -            | -                  | -                | -                   | -              | -              | 958             | 0.0%        |
| Medical Aid Contributions                                |     | 91              | -              | -            | -                  | -                | -                   | -              | -              | 91              | 0.0%        |
| Motor Vehicle Allowance                                  |     | 2,178           | -              | -            | -                  | -                | -                   | -              | -              | 2,178           | 0.0%        |
| Cellphone Allowance                                      |     | 2,673           | -              | -            | -                  | -                | -                   | -              | -              | 2,673           | 0.0%        |
| Housing Allowances                                       |     | 4,912           | -              | -            | -                  | -                | -                   | -              | -              | 4,912           | 0.0%        |
| Other benefits and allowances                            |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Sub Total - Councillors                                  |     | 24,666          | -              | -            | -                  | -                | -                   | -              | -              | 24,666          | 0.0%        |
| % increase   |     |                 | (8)            |              |                    |                  |                     |                |                |                 |             |
| <b>Senior Managers of the Municipality</b>               |     |                 |                |              |                    |                  |                     |                |                |                 |             |
| Basic Salaries and Wages                                 |     | 2,782           | -              | -            | -                  | -                | -                   | -              | -              | 2,782           | 0.0%        |
| Pension and UIF Contributions                            |     | 489             | -              | -            | -                  | -                | -                   | -              | -              | 489             | 0.0%        |
| Medical Aid Contributions                                |     | 343             | -              | -            | -                  | -                | -                   | -              | -              | 343             | 0.0%        |
| Overtime   |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Performance Bonus  |     | 580             | -              | -            | -                  | -                | -                   | -              | -              | 580             | 0.0%        |
| Motor Vehicle Allowance                                  |     | 2,905           | -              | -            | -                  | -                | -                   | -              | -              | 2,905           | 0.0%        |
| Cellphone Allowance                                      |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Housing Allowances                                       |     | 904             | -              | -            | -                  | -                | -                   | -              | -              | 904             | 0.0%        |
| Other benefits and allowances                            |     | 1               | -              | -            | -                  | -                | -                   | -              | -              | 1               | 0.0%        |
| Payments in lieu of leave                                |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Long service awards                                      |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Post-retirement benefit obligations                      |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Entertainment  |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Scarcity   |     | 540             | -              | -            | -                  | -                | -                   | -              | -              | 540             | 0.0%        |
| Accing and post related allowance                        |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| In kind benefits   |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Sub Total - Senior Managers of Municipality              |     | 8,543           | -              | -            | -                  | -                | -                   | -              | -              | 8,543           | 0.0%        |
| % increase   |     |                 | (8)            |              |                    |                  |                     |                |                |                 |             |
| <b>Other Municipal Staff</b>                             |     |                 |                |              |                    |                  |                     |                |                |                 |             |
| Basic Salaries and Wages                                 |     | 124,147         | -              | -            | -                  | -                | -                   | -              | -              | 124,147         | 0.0%        |
| Pension and UIF Contributions                            |     | 21,360          | -              | -            | -                  | -                | -                   | -              | -              | 21,360          | 0.0%        |
| Medical Aid Contributions                                |     | 8,001           | -              | -            | -                  | -                | -                   | -              | -              | 8,001           | 0.0%        |
| Overtime   |     | 3,980           | -              | -            | -                  | -                | -                   | -              | -              | 3,980           | 0.0%        |
| Performance Bonus  |     | 9,305           | -              | -            | -                  | -                | -                   | -              | -              | 9,305           | 0.0%        |
| Motor Vehicle Allowance                                  |     | 7,060           | -              | -            | -                  | -                | -                   | -              | -              | 7,060           | 0.0%        |
| Cellphone Allowance                                      |     | 6               | -              | -            | -                  | -                | -                   | -              | -              | 6               | 0.0%        |
| Housing Allowances                                       |     | 3,221           | -              | -            | -                  | -                | -                   | -              | -              | 3,221           | 0.0%        |
| Other benefits and allowances                            |     | 1,076           | -              | -            | -                  | -                | -                   | -              | -              | 1,076           | 0.0%        |
| Payments in lieu of leave                                |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Long service awards                                      |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Post-retirement benefit obligations                      |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Entertainment  |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Scarcity   |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Accing and post related allowance                        |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| In kind benefits   |     | -               | -              | -            | -                  | -                | -                   | -              | -              | -               |             |
| Sub Total - Other Municipal Staff                        |     | 178,157         | -              | -            | -                  | -                | -                   | -              | -              | 178,157         | 0.0%        |
| % increase   |     |                 |                |              |                    |                  |                     |                |                |                 |             |
| <b>Total Parent Municipality</b>                         |     | <b>211,366</b>  | -              | -            | -                  | -                | -                   | -              | -              | <b>211,366</b>  | <b>0.0%</b> |

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

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

| Description                       | Ref | 2025/26  |          |          |          |          |          |          |          |          |          |          |          | Medium Term Revenue and Expenditure Framework |                     |                     |
|-----------------------------------|-----|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---|---------------------|---------------------|
|                                   |     | July     | August   | Sept.    | October  | November | December | January  | February | March    | April    | May      | June     | Budget Year 2025/26                           | Budget Year 2026/27 | Budget Year 2027/28 |
|                                   |     | Outcome  | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted                                      | Adjusted            | Adjusted            |
| R thousands                       |     |          |          |          |          |          |          |          |          |          |          |          |          |   |                     |                     |
| Revenue by Vote                   |     |          |          |          |          |          |          |          |          |          |          |          |          |   |                     |                     |
| Vote 1 - Executive Council        |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 2 - Finance and Admin        |     | 173,093  | 36,406   | 36,406   | 36,406   | 36,406   | 36,406   | 36,406   | 36,406   | 36,406   | 36,406   | 36,406   | 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               | 5,951               |
| Vote 5 - Community                |     | 3,220    | 2,907    | 2,907    | 2,907    | 2,907    | 2,907    | 2,907    | 2,907    | 2,907    | 2,907    | 2,907    | 2,907    | 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                                       | 183,298             | 191,087             |
| Vote 7 - Internal Audit           |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 8 -                          |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 9 -                          |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 10 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 11 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 12 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 13 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 14 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 15 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Total Revenue by Vote             |     | 190,448  | 50,005   | 50,005   | 50,005   | 50,005   | 50,005   | 50,005   | 50,005   | 50,005   | 50,005   | 50,005   | 50,005   | 604,085                                       | 601,904             | 600,697             |
| Expenditure by Vote               |     |          |          |          |          |          |          |          |          |          |          |          |          |   |                     |                     |
| Vote 1 - Executive Council        |     | (4,363)  | 2,813    | 2,813    | 2,813    | 2,813    | 2,813    | 2,813    | 2,813    | 2,813    | 2,813    | 2,813    | 2,813    | 33,755  | 34,223              | 35,051              |
| Vote 2 - Finance and Admin        |     | (3,882)  | 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             | 148,316             |
| Vote 3 - Corporate                |     | (7,322)  | 8,289    | 8,289    | 8,289    | 8,289    | 8,289    | 8,289    | 8,289    | 8,289    | 8,289    | 8,289    | 8,289    | 99,471  | 100,657             | 101,519             |
| Vote 4 - Development and Planning |     | (1,913)  | 3,767    | 3,767    | 3,767    | 3,767    | 3,767    | 3,767    | 3,767    | 3,767    | 3,767    | 3,767    | 3,767    | 45,203  | 48,160              | 49,364              |
| Vote 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              |
| Vote 6 - Infrastructure           |     | (2,256)  | 16,158   | 16,158   | 16,158   | 16,158   | 16,158   | 16,158   | 16,158   | 16,158   | 16,158   | 16,158   | 16,158   | 193,889                                       | 203,441             | 210,046             |
| Vote 7 - Internal Audit           |     | (429)    | 415      | 415      | 415      | 415      | 415      | 415      | 415      | 415      | 415      | 415      | 415      | 4,984   | 5,588               | 5,802               |
| Vote 8 -                          |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 9 -                          |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 10 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 11 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 12 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 13 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 14 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Vote 15 -                         |     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -   | -                   | -                   |
| Total Expenditure by Vote         |     | (24,826) | 49,552   | 49,552   | 49,552   | 49,552   | 49,552   | 49,552   | 49,552   | 49,552   | 49,552   | 49,552   | 49,552   | 584,624                                       | 619,414             | 635,538             |
| Surplus (Deficit)                 |     | 215,274  | 8,454    | 8,454    | 8,454    | 8,454    | 8,454    | 8,454    | 8,454    | 8,454    | 8,454    | 8,454    | 8,454    | 99,462  | 42,570              | 55,159              |

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

| Description - Standard classification | Ref | 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                     |
|---------------------------------------|-----|---------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|---------------------|
|                                       |     | July    | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year 2026/27 | Budget Year 2027/28 |
|                                       |     | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget     |
| R thousands                           |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Revenue - Functional                  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Governance and administration         |     | 173,100 | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | (100,230)       | 437,229                                       | 443,540             | 463,051             |
| Executive and council                 |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Finance and administration            |     | 173,100 | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 36,435          | 437,229                                       | 443,540             | 463,051             |
| Internal audit                        |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Community and public safety           |     | 1,450   | 1,450           | 1,450           | 1,450           | 1,450           | 1,450           | 1,450           | 1,450           | 1,450           | 1,450           | 1,450           | 1,064           | 17,474  | 13,048              | 13,578              |
| Community and social services         |     | 1,344   | 721             | 721             | 721             | 721             | 721             | 721             | 721             | 721             | 721             | 721             | 721             | 8,646   | 3,867               | 4,027               |
| Sport and recreation                  |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Public safety                         |     | 305     | 736             | 736             | 736             | 736             | 736             | 736             | 736             | 736             | 736             | 736             | 736             | 8,828   | 9,181               | 9,540               |
| Housing                               |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Health                                |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Economic and environmental services   |     | 7,442   | 8,142           | 8,142           | 8,142           | 8,142           | 8,142           | 8,142           | 8,142           | 8,142           | 8,142           | 8,142           | 8,282           | 100,122                                       | 71,563              | 74,780              |
| Planning and development              |     | 370     | 458             | 458             | 458             | 458             | 458             | 458             | 458             | 458             | 458             | 458             | 458             | 5,502   | 5,722               | 5,951               |
| Road transport                        |     | 7,071   | 8,683           | 8,683           | 8,683           | 8,683           | 8,683           | 8,683           | 8,683           | 8,683           | 8,683           | 8,683           | 8,683           | 102,620                                       | 65,841              | 68,829              |
| Environmental protection              |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Trading services                      |     | 8,049   | 10,972          | 10,972          | 10,972          | 10,972          | 10,972          | 10,972          | 10,972          | 10,972          | 10,972          | 10,972          | 13,000          | 131,870                                       | 133,833             | 138,204             |
| Energy sources                        |     | 6,577   | 9,521           | 9,521           | 9,521           | 9,521           | 9,521           | 9,521           | 9,521           | 9,521           | 9,521           | 9,521           | 9,521           | 114,257                                       | 117,456             | 122,258             |
| Water management                      |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Waste water management                |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Waste management                      |     | 1,371   | 1,451           | 1,451           | 1,451           | 1,451           | 1,451           | 1,451           | 1,451           | 1,451           | 1,451           | 1,451           | 1,451           | 17,413  | 16,377              | 17,032              |
| Other                                 |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Total Revenue - Functional            |     | 199,448 | 58,065          | 58,065          | 58,065          | 58,065          | 58,065          | 58,065          | 58,065          | 58,065          | 58,065          | 58,065          | (70,816)        | 804,485                                       | 691,804             | 690,897             |
| Expenditure - Functional              |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Governance and administration         |     | 10,001  | 22,572          | 22,572          | 22,572          | 22,572          | 22,572          | 22,572          | 22,572          | 22,572          | 22,572          | 22,572          | 20,144          | 270,000                                       | 283,051             | 290,728             |
| Executive and council                 |     | 4,363   | 2,813           | 2,813           | 2,813           | 2,813           | 2,813           | 2,813           | 2,813           | 2,813           | 2,813           | 2,813           | 2,813           | 33,755  | 34,223              | 35,051              |
| Finance and administration            |     | 11,209  | 19,344          | 19,344          | 19,344          | 19,344          | 19,344          | 19,344          | 19,344          | 19,344          | 19,344          | 19,344          | 19,344          | 232,129                                       | 243,040             | 249,875             |
| Internal audit                        |     | 429     | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 415             | 4,904   | 5,580               | 5,802               |
| Community and public safety           |     | 3,772   | 4,849           | 4,849           | 4,849           | 4,849           | 4,849           | 4,849           | 4,849           | 4,849           | 4,849           | 4,849           | 5,827           | 58,193  | 58,355              | 58,892              |
| Community and social services         |     | 1,960   | 2,356           | 2,356           | 2,356           | 2,356           | 2,356           | 2,356           | 2,356           | 2,356           | 2,356           | 2,356           | 2,356           | 28,268  | 26,577              | 26,709              |
| Sport and recreation                  |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Public safety                         |     | 1,808   | 2,494           | 2,494           | 2,494           | 2,494           | 2,494           | 2,494           | 2,494           | 2,494           | 2,494           | 2,494           | 2,494           | 29,925  | 31,778              | 32,293              |
| Housing                               |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Health                                |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Economic and environmental services   |     | 2,532   | 8,000           | 8,000           | 8,000           | 8,000           | 8,000           | 8,000           | 8,000           | 8,000           | 8,000           | 8,000           | 13,487          | 96,116  | 100,000             | 111,474             |
| Planning and development              |     | 3,913   | 3,767           | 3,767           | 3,767           | 3,767           | 3,767           | 3,767           | 3,767           | 3,767           | 3,767           | 3,767           | 3,767           | 45,203  | 48,160              | 49,364              |
| Road transport                        |     | 6,500   | 4,242           | 4,242           | 4,242           | 4,242           | 4,242           | 4,242           | 4,242           | 4,242           | 4,242           | 4,242           | 4,242           | 52,908  | 60,529              | 62,110              |
| Environmental protection              |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Trading 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                                       | 100,720             | 174,354             |
| Energy sources                        |     | 747     | 11,916          | 11,916          | 11,916          | 11,916          | 11,916          | 11,916          | 11,916          | 11,916          | 11,916          | 11,916          | 11,916          | 142,991                                       | 142,913             | 147,537             |
| Water management                      |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Waste water management                |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Waste management                      |     | 1,704   | 2,205           | 2,205           | 2,205           | 2,205           | 2,205           | 2,205           | 2,205           | 2,205           | 2,205           | 2,205           | 2,205           | 26,461  | 25,808              | 26,418              |
| Other                                 |     | -       | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Total Expenditure - Functional        |     | 24,829  | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 74,278          | 594,824                                       | 619,414             | 635,558             |
| Surplus (Deficit) 1:                  |     | 185,822 | 8,454           | 8,454           | 8,454           | 8,454           | 8,454           | 8,454           | 8,454           | 8,454           | 8,454           | 8,454           | (158,290)       | 90,882  | 42,570              | 55,130              |



## EC441 Matatiele - Supporting Table SB 14 Adjustments Budget – Monthly revenue and expenditure

| Description   | R# | 2025/26  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                     |
|---|----|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|---------------------|
|   |    | July     | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year 2026/27 | Budget Year 2027/28 |
|   |    | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget     |
| R Items/units   |    |          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Revenue By Source   |    |          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Exchange Revenue  |    |          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Service charges - Electricity                             |    | 6,557    | 7,809           | 7,809           | 7,809           | 7,809           | 7,809           | 7,809           | 7,809           | 7,809           | 7,809           | 7,809           | 7,809           | 91,308  | 94,960              | 98,739              |
| Service charges - Water                                   |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Service charges - Waste Water Management                  |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Service charges - Waste Management                        |    | 1,001    | 1,294           | 1,294           | 1,294           | 1,294           | 1,294           | 1,294           | 1,294           | 1,294           | 1,294           | 1,294           | 1,294           | 13,326  | 16,947              | 16,793              |
| Sale of Goods and Rendering of Services                   |    | 440      | 2,208           | 2,208           | 2,208           | 2,208           | 2,208           | 2,208           | 2,208           | 2,208           | 2,208           | 2,208           | 2,208           | 26,470  | 26,194              | 27,335              |
| Agency services   |    | 142      | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 1,808   | 1,872               | 1,947               |
| Interest  |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Interest earned from Receivables                          |    | 119      | 183             | 183             | 183             | 183             | 183             | 183             | 183             | 183             | 183             | 183             | 183             | 2,280   | 2,288               | 2,380               |
| Interest earned from Current and Non Current Assets       |    | 1,598    | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 28,813  | 29,966              | 31,164              |
| Dividends   |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Rent on Land  |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Rental from Fixed Assets                                  |    | (237)    | 185             | 185             | 185             | 185             | 185             | 185             | 185             | 185             | 185             | 185             | 185             | 2,220   | 2,309               | 2,401               |
| License and permits                                       |    | 231      | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 4,434   | 4,811               | 4,796               |
| Special Rating Levies                                     |    | 231      | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 370             | 905   | 915                 | 932                 |
| Operational Revenue                                       |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 905   | 915                 | 932                 |
| Non-Exchange Revenue                                      |    |          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | 905   | 915                 | 932                 |
| Property rates  |    | 37,586   | 5,181           | 5,181           | 5,181           | 5,181           | 5,181           | 5,181           | 5,181           | 5,181           | 5,181           | 5,181           | 5,181           | 61,937  | 67,597              | 70,300              |
| Surcharges and Taxes                                      |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Fines, penalties and forfeits                             |    | 136      | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 3,048   | 3,170               | 3,297               |
| Licenses or permits                                       |    | 0        | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 2               | 25  | 26                  | 27                  |
| Transfer and subsidies - Operational                      |    | 124,832  | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 331,654                                       | 324,160             | 338,919             |
| Interest  |    | 1,259    | 2,823           | 2,823           | 2,823           | 2,823           | 2,823           | 2,823           | 2,823           | 2,823           | 2,823           | 2,823           | 2,823           | 26,270  | 25,241              | 26,250              |
| Fuel Levy   |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Operational Revenue                                       |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Gains on disposal of Assets                               |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Other Gains   |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Discontinued Operations                                   |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Total Revenue   |    | 6,523    | 12,581          | 12,581          | 12,581          | 12,581          | 12,581          | 12,581          | 12,581          | 12,581          | 12,581          | 12,581          | 12,581          | 595,515                                       | 600,388             | 624,271             |
| Expenditure By Type                                       |    |          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Employee related costs                                    |    | 12,776   | 15,558          | 15,558          | 15,558          | 15,558          | 15,558          | 15,558          | 15,558          | 15,558          | 15,558          | 15,558          | 15,558          | 186,781                                       | 194,013             | 198,931             |
| Remuneration of councillors                               |    | 1,974    | 2,055           | 2,055           | 2,055           | 2,055           | 2,055           | 2,055           | 2,055           | 2,055           | 2,055           | 2,055           | 2,055           | 24,666  | 25,113              | 25,741              |
| Bulk purchases - electricity                              |    | -        | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 98,006  | 102,410             | 104,970             |
| Inventory consumed  |    | 128      | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 7,033   | 6,897               | 7,069               |
| Debt impairment   |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Depreciation and amortisation                             |    | -        | 1,860           | 1,860           | 1,860           | 1,860           | 1,860           | 1,860           | 1,860           | 1,860           | 1,860           | 1,860           | 1,860           | 22,322  | 28,926              | 30,674              |
| Interest  |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Contracted services                                       |    | 3,991    | 14,218          | 14,218          | 14,218          | 14,218          | 14,218          | 14,218          | 14,218          | 14,218          | 14,218          | 14,218          | 14,218          | 170,618                                       | 171,627             | 176,359             |
| Transfers and subsidies                                   |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Irrecoverable debts written off                           |    | -        | 542             | 542             | 542             | 542             | 542             | 542             | 542             | 542             | 542             | 542             | 542             | 6,300   | 6,792               | 6,962               |
| Operational costs   |    | 5,437    | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 78,784  | 82,635              | 84,951              |
| Losses on disposal of Assets                              |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Other Losses  |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Total Expenditure   |    | 24,828   | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 40,552          | 504,834                                       | 499,614             | 505,558             |
| Surplus/(Deficit)   |    | (15,305) | (28,081)        | (28,081)        | (28,081)        | (28,081)        | (28,081)        | (28,081)        | (28,081)        | (28,081)        | (28,081)        | (28,081)        | (28,081)        | 901   | (19,854)            | (8,287)             |
| Transfers and subsidies - capital (monetary allocations)  |    | 6,094    | 8,455           | 8,455           | 8,455           | 8,455           | 8,455           | 8,455           | 8,455           | 8,455           | 8,455           | 8,455           | 8,455           | 99,876  | 62,539              | 65,377              |
| Transfers and subsidies - capital (in-kind - all)         |    | -        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Surplus/(Deficit) after capital transfers & contributions |    | (8,409)  | (28,536)        | (28,536)        | (28,536)        | (28,536)        | (28,536)        | (28,536)        | (28,536)        | (28,536)        | (28,536)        | (28,536)        | (28,536)        | 188,767                                       | 43,485              | 54,000              |



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

| Monthly cash flows  | Ref | 2025/26        |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                     |
|---|-----|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|---------------------|
|   |     | July           | August          | Sept.           | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2023/24                           | Budget Year 2024/25 | Budget Year 2025/26 |
|   |     | Outcome        | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget     |
| <b>R thousands</b>  |     |                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| <b>Cash Receipts By Source</b>  | 1   |                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Property rates  |     | 9,715          | 9,409           | 9,409           | 9,409           | 9,468           | 9,468           | 9,468           | 9,468           | 9,468           | 9,468           | 9,468           | 9,468           | 52,645  | 57,457              | 59,735              |
| Service charges - electricity revenue   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 77,812  | 80,716              | 81,943              |
| Service charges - water revenue   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Service charges - sanitation revenue  |     | 839            | 1,100           | 1,100           | 1,100           | 1,100           | 1,100           | 1,100           | 1,100           | 1,100           | 1,100           | 1,100           | 1,100           | -   | -                   | -                   |
| Service charges - refuse  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 13,197  | 13,725              | 14,274              |
| Rental of facilities and equipment  |     | 1,898          | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,401           | 2,320   | 2,389               | 2,401               |
| Interest earned - external investments  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 28,813  | 29,968              | 31,104              |
| Interest earned - outstanding debtors   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Dividends received  |     | 82             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | 254             | -   | -                   | -                   |
| Fines, penalties and forfeits   |     | 232            | 372             | 372             | 372             | 372             | 372             | 372             | 372             | 372             | 372             | 372             | 372             | 3,048   | 3,170               | 3,297               |
| Licences and permits  |     | 664            | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 150             | 4,459   | 4,637               | 4,823               |
| Agency services   |     | 134,743        | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 27,838          | 1,000   | 1,072               | 1,147               |
| Transfers and Subsidies - Operational   |     | 79             | 6,066           | 6,066           | 6,066           | 6,066           | 6,066           | 6,066           | 6,066           | 6,066           | 6,066           | 6,066           | 6,066           | 331,854                                       | 324,160             | 338,919             |
| Other revenue   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 72,794  | 63,441              | 65,754              |
| <b>Cash Receipts by Source</b>  |     | <b>147,252</b> | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>888,118</b>                                | <b>943,981</b>      | <b>971,858</b>      |
| <b>Other Cash Flows by Source</b>   |     |                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 98,876  | 62,538              | 65,377              |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departmental Agencies, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions) |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Proceeds on Disposal of Fixed and Intangible Assets   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Short term loans  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Borrowing long term/financing   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Increase (decrease) in consumer deposits  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Decrease (increase) in non-current receivables  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Decrease (increase) in non-current investments  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| <b>Total Cash Receipts by Source</b>  |     | <b>147,252</b> | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>44,448</b>   | <b>888,118</b>                                | <b>943,981</b>      | <b>971,858</b>      |
| <b>Cash Payments by Type</b>  | 2   |                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Employee related costs  |     | -              | 2,085           | 2,085           | 2,085           | 2,085           | 2,085           | 2,085           | 2,085           | 2,085           | 2,085           | 2,085           | 2,085           | 108,701                                       | 104,013             | 108,931             |
| Remuneration of councillors   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 24,864  | 25,113              | 25,741              |
| Finance charges   |     | -              | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | 8,167           | -   | -                   | -                   |
| Bulk purchases - Electricity  |     | 21             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 586             | 98,000  | 102,410             | 104,970             |
| Acquisitions - motor & other inventory  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 7,833   | 8,087               | 7,069               |
| Contracted services   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 170,818                                       | 171,627             | 176,359             |
| Transfers and grants - other municipalities   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Transfers and grants - other  |     | 7,717          | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | 6,585           | -   | -                   | -                   |
| Other expenditure   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 78,794  | 82,635              | 84,851              |
| <b>Cash Payments by Type</b>  |     | <b>9,242</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>305,082</b>                                | <b>302,086</b>      | <b>307,822</b>      |
| <b>Other Cash Flows/Payments by Type</b>  |     |                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Capital assets  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 180,751                                       | 92,124              | 97,063              |
| Repayment of borrowing  |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| Other Cash Flows/Payments   |     | -              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -   | -                   | -                   |
| <b>Total Cash Payments by Type</b>  |     | <b>9,242</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>31,582</b>   | <b>740,552</b>                                | <b>674,828</b>      | <b>694,888</b>      |
| <b>NET INCREASE(DECREASE) IN CASH HELD</b>  |     | <b>138,009</b> | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>12,866</b>   | <b>(98,434)</b>                               | <b>(30,829)</b>     | <b>(23,338)</b>     |
| Cash/cash equivalents at the month/year beginning   |     | <b>269,800</b> | <b>407,995</b>  | <b>420,766</b>  | <b>433,622</b>  | <b>446,478</b>  | <b>459,334</b>  | <b>472,191</b>  | <b>485,047</b>  | <b>497,903</b>  | <b>510,759</b>  | <b>523,616</b>  | <b>536,472</b>  | <b>262,004</b>                                | <b>230,836</b>      | <b>227,536</b>      |
| Cash/cash equivalents at the month/year end   |     | <b>407,809</b> | <b>420,766</b>  | <b>433,622</b>  | <b>446,478</b>  | <b>459,334</b>  | <b>472,191</b>  | <b>485,047</b>  | <b>497,903</b>  | <b>510,759</b>  | <b>523,616</b>  | <b>536,472</b>  | <b>549,328</b>  | <b>264,386</b>                                | <b>230,087</b>      | <b>204,206</b>      |

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

| Description - Municipal Vote                     | Ref | 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                     |
|--|-----|---------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|---------------------|
|  |     | July    | August          | Sept            | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year 2026/27 | Budget Year 2027/28 |
|  |     | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget     |
| <b>R Revenues</b>                                |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| <b>Multi-year expenditure appropriation</b>      | 1   |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 1 - Executive Council                       |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 2 - Finance and Admin                       |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 3 - Corporate                               |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 4 - Development and Planning                |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 5 - Community                               |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 6 - Infrastructure                          |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 7 - Internal Audit                          |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 8 -   |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 9 -   |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 10 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 11 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 12 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 13 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 14 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 15 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| <b>Capital multi-year expenditure sub-total</b>  | 3   |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| <b>Single-year expenditure appropriation</b>     |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 1 - Executive Council                       |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 2 - Finance and Admin                       |     |         | 368             | 368             | 368             | 368             | 368             | 368             | 368             | 368             | 368             | 368             | 368             |   | 4,387               |                     |
| Vote 3 - Corporate                               |     |         | 270             | 270             | 270             | 270             | 270             | 270             | 270             | 270             | 270             | 270             | 270             |   | 3,240               |                     |
| Vote 4 - Development and Planning                |     | 791     | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           |   | 18,855              |                     |
| Vote 5 - Community                               |     |         | 867             | 867             | 867             | 867             | 867             | 867             | 867             | 867             | 867             | 867             | 867             |   | 8,000               |                     |
| Vote 6 - Infrastructure                          |     | 6,036   | 12,330          | 12,330          | 12,330          | 12,330          | 12,330          | 12,330          | 12,330          | 12,330          | 12,330          | 12,330          | 12,330          | 146,259                                       | 92,124              | 97,063              |
| Vote 7 - Internal Audit                          |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 8 -   |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 9 -   |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 10 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 11 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 12 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 13 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 14 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Vote 15 -  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| <b>Capital single-year expenditure sub-total</b> | 2   | 6,828   | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 140,751                                       | 92,124              | 97,063              |
| <b>Total Capital Expenditure</b>                 | 2   | 6,828   | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 140,751                                       | 92,124              | 97,063              |

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

| Description                                   | Ref | 2025/26 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                     |
|---|-----|---------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|---------------------|
|   |     | July    | August          | Sept            | October         | November        | December        | January         | February        | March           | April           | May             | June            | Budget Year 2025/26                           | Budget Year 2026/27 | Budget Year 2027/28 |
|   |     | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget     |
| <b>R Revenues</b>                             |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| <b>Capital Expenditure - Functional</b>       |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Governance and administration                 |     |         | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 1,273           | 7,637   |                     |                     |
| Executive and council                         |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Finance and administration                    |     |         | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 636             | 7,637   |                     |                     |
| Internal audit                                |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Community and public safety                   |     |         | 429             | 429             | 429             | 429             | 429             | 429             | 429             | 429             | 429             | 429             | 858             | 5,158   |                     |                     |
| Community and social services                 |     |         | 196             | 196             | 196             | 196             | 196             | 196             | 196             | 196             | 196             | 196             | 196             | 2,352   |                     |                     |
| Sport and recreation                          |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Public safety                                 |     |         | 233             | 233             | 233             | 233             | 233             | 233             | 233             | 233             | 233             | 233             | 233             | 2,850   |                     |                     |
| Housing                                       |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Health  |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Economic and environmental services           |     | 6,828   | 12,898          | 12,898          | 12,898          | 12,898          | 12,898          | 12,898          | 12,898          | 12,898          | 12,898          | 12,898          | 12,898          | 146,259                                       | 92,124              | 97,063              |
| Planning and development                      |     | 791     | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 1,571           | 18,855  |                     |                     |
| Road transport                                |     | 6,036   | 11,118          | 11,118          | 11,118          | 11,118          | 11,118          | 11,118          | 11,118          | 11,118          | 11,118          | 11,118          | 11,118          | 131,039                                       | 92,124              | 97,063              |
| Environmental protection                      |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Trading services                              |     |         | 1,439           | 1,439           | 1,439           | 1,439           | 1,439           | 1,439           | 1,439           | 1,439           | 1,439           | 1,439           | 1,439           | 17,270  |                     |                     |
| Energy services                               |     |         | 1,202           | 1,202           | 1,202           | 1,202           | 1,202           | 1,202           | 1,202           | 1,202           | 1,202           | 1,202           | 1,202           | 14,420  |                     |                     |
| Water management                              |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Waste water management                        |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| Waste management                              |     |         | 238             | 238             | 238             | 238             | 238             | 238             | 238             | 238             | 238             | 238             | 238             | 2,850   |                     |                     |
| Other   |     |         |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |   |                     |                     |
| <b>Total Capital Expenditure - Functional</b> |     | 6,828   | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 15,194          | 140,751                                       | 92,124              | 97,063              |

**MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I **LIZO MATIWANE**, Municipal Manager of **Matatiele Local Municipality**, hereby certify that the Special Adjustments Budget for the 2025/2026 MTREF and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

**Print Name** Lizo Matiwane

**Municipal Manager** of Matatiele Local Municipality (EC441)

**Signature** 

**Date** 19/08/2025