MATATIELE
LOCAL MUNICIPALITY

2023/2024 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 municipality may revise an approved annual budget through an adjustments budget; an adjustments budget may appropriate additional revenues that have become available over and above those anticipated in the annual budget.

The municipality has encountered several unforeseen circumstances that necessitated a revision of our 2023/2024 human settlement cashflow projections from R57,033,570 to R17,585,210. Delays in the implementation of projects was due to unanticipated poor performance of contractors that had severely affected the municipality's expenditure.

The Municipality was allocated an amount of R 3,691,000 from Dedeat for wattle clearing project, this allocation has been reduced by R 360,000 to an adjusted allocation of R 3,331,000.

Effects of the Revenue Budget

The total approved revenue budget amounted to R 610,233,708 and this was adjusted to an adjusted revenue budget of R 717,731,269 during the adjustments budget, the revenue budget will decrease by R 59,365,986 to an adjusted revenue budget of R 658,365,277, details of the adjustments will be tabled further in this report.

Effects of the Operating Expenditure Budget

The approved operating expenditure budget was R 514,750,752 this was adjusted to a budget of R 567,987,940, a further decrease of R 980,650 has been affected on this adjustments budget to a total operating expenditure budget of R 567,007,377, details of the adjustments will be tabled further in this report.

Effects of the Capital Expenditure Budget

The approved capital budget was R 181,716,499 this was adjusted to R 230,089,719 during the adjustments budget, a decrease of R 57,033,570 has been affected on this adjustments budget to a total capital budget of R 173,056,186, details of the adjustments will be tabled further in this report.

SECTION 1 _RESOLUTIONS

It is recommended that;

1. That, the special adjustments budget, inclusive of changes in terms of section 28 of the MFMA of Matatiele Municipality for the financial year 2023/2024; and indicative for the two projected years 2024/25 and 2025/26, as set-out in the schedules, be approved:
2. That, the Council approves, the total approved revenue budget amounted to R 610,233,708 this was adjusted to an adjusted revenue budget of R 717,731,269 during the adjustments budget, the revenue budget will decrease by R 59,365,986 to an adjusted revenue budget of R 658,365,277 during this budget.
3. That, the Council approves, the total approved operating expenditure budget amounting to R 514,750,752 this was adjusted to a budget of R 567,987,940, a further increase of R 980,560 has been affected on this adjustments budget to a total operating expenditure budget of R 567,007,377 during the adjustments budget.
4. That, the approved capital budget was R 181,716,499 this was adjusted to R 230,089,719 during the adjustments budget, a decrease of R 57,033,570 has been affected on this adjustments budget to a total capital budget of R 173,056,186.
5. That, the Council approves the total adjustments budget of R 740,063,583.
6. That, the Council notes that the total budget on transfers and grants receipts has decrease by R 57,393,570 to an allocation of R 452,762,153 during this adjustments budget.
7. That, the Council notes the allocation reduction of R 360,000 from the Dedeat grant.
8. That, the Council notes that there are no changes in the budget assumptions and budget related policies.
9. That, the Council notes that there are no changes on the tariffs as previously approved.
10. That, the Council notes that there are no changes in the budget assumptions and budget related policies.

SETION 2 _EXECUTIVE SUMMARY

2.1 INTRODUCTION

The purpose of the report is to table to council the adjustments budget as required in terms of section 28 of the Municipal Finance Management Act 56 of 2003.
To inform Council of the re-classification and adjustment of Human Settlement grant received by the municipality as an implementing agent for housing projects and reduction of Dedeat grant allocation as previously allocated.

2.2 ADJUSTMENTS BUDGET OVERVIEW

ADJUSTMENTS BUDGET FINANCIAL PERFOMANCE (REVENUE AND EXPENDITURE)

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 20240828

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	71 416	71 416	–	–	–	–	–	–	71 416	76 446	80 146
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	15 526	15 526	–	–	–	–	–	–	15 526	15 526	16 332
Sale of Goods and Rendering of Services		3 930	3 649	–	–	–	–	(1 972)	(1 972)	1 677	5 946	681
Agency services		–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		6 500	6 500	–	–	–	–	–	–	6 500	2 200	2 308
Interest earned from Current and Non Current Assets		17 200	28 813	–	–	–	–	–	–	28 813	28 813	30 225
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 028	2 028	–	–	–	–	–	–	2 028	2 028	2 127
Licence and permits		4 094	4 094	–	–	–	–	–	–	4 094	4 522	4 744
Operational Revenue		965	965	–	–	–	–	–	–	965	892	933
Non-Exchange Revenue												
Property rates	2	54 360	54 360	–	–	–	–	–	–	54 360	61 937	65 653
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 769	1 769	–	–	–	–	–	–	1 769	25 890	27 159
Licences or permits		25	25	–	–	–	–	–	–	25	25	26
Transfer and subsidies - Operational		316 510	359 415	–	–	–	–	(360)	(360)	359 055	360 244	343 849
Interest		18 431	18 431	–	–	–	–	–	–	18 431	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**514 753**	**566 996**	–	–	–	–	(2 332)	(2 332)	**564 658**	**584 469**	**574 282**
Expenditure By Type												
Employee related costs		161 717	168 903	–	–	–	–	(1 063)	(1 063)	167 839	174 999	162 969
Remuneration of councillors		25 320	25 320	–	–	–	–	–	–	25 320	26 401	27 312
Bulk purchases - electricity		71 075	71 075	–	–	–	–	4 400	4 400	75 475	76 246	79 982
Inventory consumed		7 629	7 191	–	–	–	–	(350)	(350)	6 841	6 897	7 406
Debt impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		53 300	53 349	–	–	–	–	6 652	6 652	60 001	52 790	58 520
Interest		–	–	–	–	–	–	–	–	–	–	–
Contracted services		113 385	162 694	–	–	–	–	(8 956)	(8 956)	153 737	160 282	168 729
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		5 000	7 000	–	–	–	–	–	–	7 000	–	–
Operational costs		76 325	72 456	–	–	–	–	(1 663)	(1 663)	70 793	80 058	69 365
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**514 751**	**567 988**	–	–	–	–	(981)	(981)	**567 007**	**577 672**	**573 985**
Surplus/(Deficit)		2	(990)	–	–	–	–	(1 352)	(1 352)	(2 350)	6 796	297
Transfers and subsidies - capital (monetary allocations)		95 481	143 854	–	–	–	–	(57 034)	(57 034)	86 820	96 747	81 860
Transfers and subsidies - capital (in-kind - all)		–	6 887	–	–	–	–	–	–	6 887	–	–
Surplus/(Deficit) before taxation		95 483	149 743	–	–	–	–	(58 385)	(58 385)	94 398	103 543	82 157
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**95 483**	**149 743**	–	–	–	–	**(58 385)**	(58 385)	91 358	103 543	82 157
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	95 483	149 743	–	–	–	–	(58 385)	(58 386)	91 398	103 543	82 157

Remarks on Revenue;

1. The total approved revenue budget amounted to R 610,233,708 and this was adjusted to an adjusted revenue budget of R 717,731,269 during the adjustments budget, the revenue budget will decrease by R 59,365,986 to an adjusted revenue budget of R 658,365,277 due to the following;

a) Capital transfers and subsidies have decreased by R 57,033,570 due to;
   - Re-classification for human settlement grant received by the Municipality as an implementing agent on behalf of the department of Human Settlements.

b) Operational transfers and subsidies have decreased by R360,000 due to;
   - Adjustment of funding allocation of R 360,000 from the Dedeat grant resulting to a decrease in allocation as per provincial gazette.

c) Other revenue has been decreased by R 1,972,418 due to adjustment of revenue anticipated of the project management fees from the human settlement's grants to align to the total allocation as previously provided.

Remarks on operating expenditure;

2. The approved operating expenditure budget was R 514,750,752 this was adjusted to a budget of R 567,987,940, a further decrease of R 980,650 has been affected on this adjustments budget to a total operating expenditure budget of R 535,007,377 during the adjustments budget, with the following effect;

a) Employee related costs have decreased by R 1,063,400 due to;

b) Re-classification Dedeat programme from contracted services to employee related costs amounting to R 2,686,040.

c) Depreciation and Assets impairment has been increased by R 6,651,745 to provide for assets completed on the Fixed Assets Register as at 30 June 2024.

d) Bulk purchases- electricity has been allocated additional budget of R 4,400,000 due to an increase on electricity sales.
   - Inventory consumed has been decreased by R 350,000 due anticipated savings under this class to fund additional budget needed for depreciation.

e) Contracted services have been decreased by R 8,956,401 due to;
   - Re-classification of Dedeat programme from contracted services to employee related costs amounting to R 2,686,040 and a decrease of R 360,000 on the grant allocation.
   - An adjustment of R 620,560 due to 5% admin handling fees allocated to this class to align with the adjusted human settlements expenditure forecast.
   - Savings anticipated from this class have need re-allocated and utilised to fund depreciation and bulk purchases.

f) Other expenditure has been decreased by R 1,662,502 due to anticipated savings under this class to fund additional budget needed for depreciation

Capital Expenditure Budget

DEPARMENT/MUNICIPAL VOTE	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	BUDGET YEAR +2024/2025	BUDGET YEAR 2025/2026
Executive and Council	-	-	-	-	-	-
Municipal Manager's Office	2 050 000	1 750 000	-	1 750 000	280 000	5 520 000
Budget & Treasury	3 780 000	3 780 000	-	3 780 000	600 000	-
Corporate Services	2 610 000	2 760 000	-	2 760 000	4 250 000	3 022 000
Community Services	9 130 000	9 280 000	-	9 280 000	8 560 000	2 210 000
Economic Development Planning	130 000	57 163 570	-57 033 570	130 000	250 000	300 000
Infrastucture	164 016 499	155 356 149	-	155 356 149	116 832 630	109 511 448
TOTAL CAPITAL PER MUNICIPAL VOTE	**181 716 499**	**230 089 719**	**-57 033 570**	**173 056 149**	**130 772 630**	**120 563 448**
Funding Sources						
Capital Replacement reserves	86 235 799	86 235 799	-	86 235 799	40 226 694	29 971 296
Municipal Infrastructure Grant	55 580 700	51 863 350	-	51 863 350	58 045 940	60 592 140
Intergrated National Electrification Programme	39 900 000	-	-	-	32 499 996	30 000 012
Disaster Response Grant	-	34 957 000	-	34 957 000	-	-
Human Settlement Grant	-	57 033 570	-57 033 570	-	-	-
Transfers and Subsidies -Capital (in-kind)	-	-	-	-		
TOTAL CAPITAL FUNDING	**181 716 499**	**230 089 719**	**-57 033 570**	**173 056 149**	**130 772 630**	**120 563 448**

Remarks on capital budget.

1. The approved capital budget was R 181,716,499 this was adjusted to R 230,089,719 during the adjustments budget, a decrease of R 57,033,570 has been affected on this adjustments budget to a total capital budget of R 173,056,149 due to the following;
    a) The total budget for Municipal manager's office has remained at a budget allocation of R 1,750,000.
    b) The total budget for Budget and Treasury services has remained at budget of R 3,780,000.
    c) Budget allocation for Corporate Services has remained at budget of R 2,760,000.
    d) The budget allocation for Community services has remained at budget of R 9,280,000.
    e) The total budget for Economic Development and Planning has decrease by R 57,033,570, to R 130,000 due to the re-classification of Human settlements grant as per GRAP 109.
    f) The budget for Infrastructure Services remained at an adjusted budget of R 155,356,149.
2. Funding sources for the adjusted capital budget are as follows;
    a) Municipal Infrastructure grant funding has remained at an allocation of allocation of R 51,863,350.
    b) The internally generated funding remains unchanged at an allocation of R 86,235,799.
    c) The disaster response grant remains at an allocation of R 34,957,000.
    d) The human settlements grant funding has decreased by R 57,033,570 which will result into R 0 capital expediture funded by this source.

6.1 DETAILED CAPITAL BUDGET PER MUNICIPAL VOTE

BUDGET AND TREASURY

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
Budget Planning & Investments	**60 000**	**60 000**	-	**60 000**	**60 000**
Computer Equipment	60 000	60 000	-	60 000	60 000
Revenue & Expenditure Management	**100 000**	**100 000**	-	**100 000**	**100 000**
Laptops	60 000	70 000	-	70 000	70 000
Office Furniture	40 000	30 000	-	30 000	30 000
Supply Chain Management	**3 560 000**	**3 560 000**	-	**3 560 000**	**3 560 000**
New Fleet	3 000 000	3 000 000	-	3 000 000	3 000 000
Strong Room	450 000	450 000	-	450 000	450 000
Furniture	50 000	50 000	-	50 000	50 000
Laptops	60 000	60 000	-	60 000	60 000
Financial Reporting & Assets Management	**60 000**	**60 000**	-	**60 000**	**60 000**
Laptops	60 000	60 000	-	60 000	60 000
TOTAL BUDGET & TREASURY	**3 780 000**	**3 780 000**	-	**3 780 000**	**3 780 000**

- The total budget for Budget and treasury services has remained unchanged with a budget allocation of R 3,780,000.

OFFICE OF THE MUNICIPAL MANAGER

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
Municipal Manager	**70 000**	**70 000**	-	**70 000**	**70 000**
Desktop x 1 and 1 x Laptop	70 000	70 000	-	70 000	70 000
Internal Audit	**1 860 000**	**1 560 000**	-	**1 560 000**	**1 560 000**
Laptops	60 000	60 000	-	60 000	60 000
Internal Audit System	1 800 000	1 500 000	-	1 500 000	1 500 000
SPU & Communications	**120 000**	**120 000**	-	**120 000**	**120 000**
1x Laptop & 2x desktops for the youth to print & search	70 000	70 000	-	70 000	70 000
Loudhailer/Loudcruiser round horn roof mounted vehicle PA system kit	50 000	50 000	-	50 000	50 000
Total Municipal Manager's Office	**2 050 000**	**1 750 000**	-	**1 750 000**	**1 750 000**

- The budget allocation for the Municipal manager's office has remained at an allocation of R 1,750,000 to be funded from the capital replacement reserves.

CORPORATE SEVICES

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
CORPORATE SERVICES					
Admin & Council Support					
Furniture and Equipment	50 000	50 000	-	50 000	50 000
Palisade Fencing	200 000	200 000	-	200 000	200 000
Computer Equipment	30 000	30 000	-	30 000	30 000
	280 000	**280 000**	-	**280 000**	**280 000**
Public Participation					
Furniture	300 000	450 000	-	450 000	450 000
Laptops-Computer Equipment	150 000	150 000	-	150 000	150 000
	450 000	**600 000**	-	**600 000**	**600 000**
Human Resources					
Laptop	30 000	30 000	-	30 000	30 000
	30 000	**30 000**	-	**30 000**	**30 000**
ICT SERVICES					
Computer Equipment (Laptops for ward Clerks)	600 000	550 000	-	550 000	550 000
Delegate management system (New Council cham	350 000	450 000	-	450 000	450 000
UNINTERIPTED POWER SUPPLY (ups)	250 000	250 000	-	250 000	250 000
SURVEILLANCE CAMERAS	200 000	200 000	-	200 000	200 000
PUBLIC WI FI	350 000	300 000	-	300 000	300 000
IT EQUIPMENT	100 000	100 000	-	100 000	100 000
	1 850 000	**1 850 000**	-	**1 850 000**	**1 850 000**
TOTAL CORPORATE SERVICES	**2 610 000**	**2 760 000**	-	**2 760 000**	**2 760 000**

- The total approved budget for Corporate services has remained at a budget allocation of R 2,760,000 to be funded from the capital replacement reserves.

ECONOMIC DEVELOPMENT AND PLANNING

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
Planning					
Projector	15 000	15 000	-	15 000	15 000
filing cabinet (shelf)	5 000	5 000		5 000	5 000
	20 000	**20 000**	-	**20 000**	**20 000**
Local Economic Development					
Laptop	70 000	70 000	-	70 000	70 000
	70 000	**70 000**	-	**70 000**	**70 000**
EDP Governance	**40 000**	**40 000**	-	**40 000**	**40 000**
Laptop	40 000	40 000	-	40 000	40 000
Human Settlement Development Grant	-	**57 033 570**	**-57 033 570**	-	-
Mehloloaneng	-	20 774 142	- 20 774 142.00	-	-
Maluti	-	16 446 902	- 16 446 902.00	-	-
Pote 40	-	4 510 442	- 4 510 442.00	-	-
Tsitong	-	4 900 142	- 4 900 142.00	-	-
Mafube	-	10 401 942	- 10 401 942.00	-	-
Economic Development and Planning	**130 000**	**57 163 570**	**- 57 033 570**	**130 000**	**130 000**

- The total budget for Economic Development and Planning has decrease by the budget of R 57,033,570, due to the re-classification human settlement grant, the capital replacement reserves adjusted to R 130,000.

COMMUNITY SERVICES

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
Public Amenities	**910 000**	**1 360 000**	-	**1 360 000**	**1 360 000**
Sportsfield Goal Posts & Maintainence Cleaning Machinery	250 000	250 000	-	250 000	250 000
Mango Library	-	-	-	-	-
Laptops	60 000	60 000	-	60 000	60 000
Swimming Poll Pump	200 000	200 000	-	200 000	200 000
Stadiums borehole	300 000	-	-	-	-
borehole	-	550 000	-	550 000	550 000
Stadiums borehole	-	200 000	-	200 000	200 000
Replacement of Libraries AIRCONS	100 000	100 000	-	100 000	100 000
			-		
Public Safety	**3 690 000**	**3 690 000**	-	**3 690 000**	**3 690 000**
Procurement of the fire engine	3 000 000	3 080 000	-	3 080 000	3 080 000
2 x Containers for Licensing and Fire storage	100 000	20 000	-	20 000	20 000
2 x Laptops	60 000	140 000	-	140 000	140 000
Pulaski Axe	30 000	30 000	-	30 000	30 000
Procurement of the automatic plate recognition Machinery	400 000	320 000	-	320 000	320 000
Procurement of grassfire high pressure Bakkie fire fighter Unit 500L	100 000	100 000	-	100 000	100 000
			-		
Solid Waste & Enviroment	**4 530 000**	**4 230 000**	-	**4 230 000**	**4 230 000**
Development of parks	150 000	150 000	-	150 000	150 000
Office Building and Art centre in Matatiele Nature Reserve	-	-	-	-	-
Tractor	400 000	450 000	-	450 000	450 000
Grass cutting Machines	200 000	200 000	-	200 000	200 000
Laptop	30 000	90 000	-	90 000	90 000
Furniture	50 000	50 000	-	50 000	50 000
Cemetery development	1 000 000	850 000	-	850 000	850 000
Construction of chalets	500 000	500 000	-	500 000	500 000
Fencing Nature reserve	500 000	500 000	-	500 000	500 000
Weighbridge	1 700 000	1 440 000	-	1 440 000	1 440 000
TOTAL COMMUNITY SERVICES	**9 130 000**	**9 280 000**	-	**9 280 000**	**9 280 000**

- The budget allocation for Community services has remained at a budget alocation of R 9,280,000 to be funded from the capital replacement reserves.

INFRASTRUCTURE SERVICES
Electricity Services

PROJECT DESCRIPTION	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	28 FEBRUARY ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES	MIG
Electricity								
Nkululekweni	12,500,000	-	-	-	-	-	-	-
Motsekuoa	-	12,500,000	10,000,000	-	-	-		
Tholang	10,125,000	10,125,000	10,125,000	-	-	-	-	-
Skiti	7,750,000	7,750,000	7,750,000	-	-	-	-	-
fubane	1,250,000	1,250,000	1,250,000	-	-	-	-	-
Matolong	1,400,000	1,400,000	1,400,000	-	-	-	-	-
Bethesda	3,000,000	3,000,000	3,000,000	-	-	-	-	-
Jabavu	3,875,000	3,875,000	3,875,000	-	-	-		
Sifolweni Electrification pre-eng	568,538	568,538	568,538	568,538	-	568,538	568,538	
Replace 1 substation switch gears	3,000,000	3,000,000	3,000,000	3,000,000	-	3,000,000	3,000,000	-
Replace 3 transformer	3,000,000	3,000,000	3,000,000	3,200,000	-	3,200,000	3,200,000	-
Fencing of Transfomers	500,000	500,000	500,000	250,000	-	250,000	250,000	-
Refurbishment of FM Tower line	2,000,000	2,000,000	2,000,000	2,500,000	-	2,500,000	2,500,000	-
Christmas Lights in Town	500,000	500,000	500,000	-	-	-	-	-
Installation of 500 Streetlights	7,860,500	7,860,500	6,000,000	5,570,000	-	5,570,000	-	5,570,000
Highmast Lights	900,000	900,000	900,000	900,000	-	900,000	900,000	
Highmast Lights	900,000	900,000	900,000	900,000	-	900,000	900,000	
Laptops	60,000	60,000	60,000	110,000	-	110,000	110,000	
	59,189,038	**59,189,038**	**48,828,538**	**16,998,538**	-	**16,998,538**	**11,428,538**	**5,570,000**

- The total budget for electricity services has remained at an allocation of R 16,998,538, capital replacement reserves will fund R 11,428,538 and R 5,570,000 will be funded from the Municipal Infrastructure grant.

Project Management Unit

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES	DESRAC
PROJECT MANAGEMENT						
Extension of Matatiele Sports Centre - Phase 2	5 000 000	6 419 000	-	6 419 000	-	6 419 000
Construction of Harry Gwala Internal Streets	13 750 000	12 890 306	-	12 890 306	-	12 890 306
Rehabilitation of Matatiele Internal Streets-Cluster 1	4 113 345	2 497 409	-	2 497 409	-	2 497 409
Installation of 20 High Mast	5 166 800	5 600 000	-	5 600 000	-	5 600 000
Construction of Cedarville Internal Streets Phase 4	2 465 434	1 776 000	-	1 776 000	-	1 776 000
Maluti Internal Streets Phase 5	2 623 463	1 211 000	-	1 211 000	-	1 211 000
Mahasheng Access Road & Bridge	2 532 013	386 000	-	386 000	-	386 000
Mnceba - Matiase Access Road & Bridge	2 095 230	8 512 394	-	8 512 394	-	8 512 394
Mafube-Nkosana Access Road & Bridge	8 723 915	6 247 770	-	6 247 770	-	6 247 770
Lekhalong via Magema-Outspan Access Road	1 250 000	753 471	-	753 471	-	753 471
Extension of Matatiele Sports Centre - Phase 2	4 058 298	4 058 298	-	4 058 298	4 058 298	-
Masopa A/R	3 500 000	3 591 000	-	3 591 000	3 591 000	-
Dlodlweni Phase 2	3 500 000	4 002 000	-	4 002 000	4 002 000	
Khesa A/R	2 650 000	2 802 000	-	2 802 000	2 802 000	-
Mpofini A/R	2 300 000	2 820 000	-	2 820 000	2 820 000	-
Mango A/R	2 800 000	2 954 000	-	2 954 000	2 954 000	-
Rehabilitation of Matatiele Internal Streets-Cluster 1	5 360 000	5 360 000	-	5 360 000	5 360 000	
Lekhalong Access Road	1 500 000	1 500 000	-	1 500 000	1 500 000	
Queens mercy access road	-	866 000	-	866 000	866 000	
Silo Facility Phase 4	3 000 000	715 000	-	715 000	715 000	
Council Chamber Water Supply	1 400 000	1 400 000	-	1 400 000	1 400 000	
Ngcwengane Bridge	48 963	48 963	-	48 963	48 963	
Laptops	90 000	90 000	-	90 000	90 000	-
Furniture & equipment	75 000	75 000	-	75 000	75 000	
	78 002 461	**76 575 611**	-	**76 575 611**	**30 282 261**	**46 293 350**

- The total budget for the Project Management has remained unchanged at a budget allocation of R 76,575,611, capital replacement reserves will fund R 30,282,261 and the Municipal infrastructure grant will find R 46,293,350 of the budget.

Operations and Maintenance

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES	MUNICIPAL DISASTER RECOVERY GRANT
INFRASTRUCTURE SERVICES						
Project Operations and Maintenance						
Regravelling of 2km out of 3,1 km Access Road and instalation of stormwater, Malubalube AR	-	1 180 000	-	1 180 000	-	1 180 000
Regravelling of 1,8km out of 2,8 km Access Road and instalation of stormwater, Khohlong AR	-	1 071 000	-	1 071 000	-	1 071 000
Hillside-Ngcwengane Acess Road & Bridge	-	15 851 840	-	15 851 840	-	15 851 840
Mngeni Bridge	-	4 045 069	-	4 045 069	-	4 045 069
Baloon Street Crossing Bridge	-	1 239 125	-	1 239 125	-	1 239 125
Mabhelen-Upper Mvenyane Access Road & Bridge	-	2 638 848	-	2 638 848	-	2 638 848
Rockville-Protea Bridge	-	6 400 000	-	6 400 000	-	6 400 000
Nyanzela Access Road	-	2 531 118	-	2 531 118	-	2 531 118
4km Phollle Access Road at ward 15	2 000 000	2 046 000	-	2 046 000	2 046 000	-
2,6km Belford Access Road at ward 8	1 690 000	1 654 000	-	1 654 000	1 654 000	-
2,4km Moriting Access Road at ward 24	1 560 000	1 987 000	-	1 987 000	1 987 000	-
9,2km Shepard's hope Access Road at wrad 16	3 000 000	2 700 000	-	2 700 000	2 700 000	-
3,7km Springana Access Road at ward 11	2 000 000	1 881 000	-	1 881 000	1 881 000	-
5km Sekhutlong Access Road	3 000 000	2 507 000	-	2 507 000	2 507 000	-
3,6km Mkrwabo Access Road at ward 18	2 340 000	2 211 000	-	2 211 000	2 211 000	-
6,3km Pamlaville – Mngeni Access Road	3 095 000	2 595 000	-	2 595 000	2 595 000	-
Upgrade of Municipal Offices	1 000 000	1 000 000	-	1 000 000	1 000 000	-
Municipal Plant	2 500 000	2 550 000	-	2 550 000	2 550 000	-
Black Diamond Access Road	1 000 000	1 000 000	-	1 000 000	1 000 000	-
Mavundleni Access Road	1 000 000	850 000	-	850 000	850 000	-
Tsepisong Kamorathaba to Kuyasa AR	1 000 000	1 000 000	-	1 000 000	1 000 000	-
Nature reserve access road	-	700 000	-	700 000	700 000	
Laptops	100 000	100 000	-	100 000	100 000	-
Aircons	500 000	500 000	-	500 000	500 000	-
Landfill Site access road	1 000 000	1 504 000	-	1 504 000	1 504 000	
	26 785 000	**61 742 000**	**-**	**61 742 000**	**26 785 000**	**34 957 000**

- The total budget for the Operations and Maintenance unit has remained unchanged at a budget allocation of R 61,742,000, capital replacement reserves will fund R 26,785,000 and the Municipal disaster relief grant will find R 34,957,000 of the budget.

Infrastructure Governance

PROJECT DESCRIPTION	BUDGET 2023/2024	SPECIAL ADJUSTMENTS BUDGET 2023/2024	AMENDMENT	3rd SPECIAL ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
Infrastructure Governance					
Laptop	40 000	40 000		40 000	40 000
	40 000	**40 000**	**-**	**40 000**	**40 000**

- The total budget for the infrastructure governance unit has remained unchanged at a budget allocation of R 40,000, to be funded by capital replacement reserves.

Grants Receipts

EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 20240628

Description	Ref	2023/24							Budget Year 2024/25	Budget Year 2025/26
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		312 569	353 374	–	–	–	–	353 374	355 428	342 699
Expanded Public Works Programme Integrated Grant		3 974	3 974	–	–	–	–	3 974	3 860	–
Integrated National Electrification Programme Grant		–	41 000	–	–	–	–	41 000	26 648	20 000
Local Government Financial Management Grant		1 700	1 700	–	–	–	–	1 700	1 700	1 800
Municipal Infrastructure Grant		2 925	2 730	–	–	–	–	2 730	2 879	3 017
Equitable Share		303 970	303 970	–	–	–	–	303 970	320 321	317 882
Provincial Government:		5 941	5 941	–	–	(360)	(360)	5 581	4 816	1 250
Specify (Add grant description)		2 250	2 250	–	–	–	–	2 250	1 750	1 250
Specify (Add grant description)		3 691	3 691	–	–	(360)	(360)	3 331	3 066	–
District Municipality:		–	100	–	–	–	–	100	–	–
Specify (Add grant description)		–	100	–	–	–	–	100	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	318 510	359 415	–	–	(360)	(360)	359 055	360 244	343 949
Capital Transfers and Grants										
National Government:		95 481	86 820	–	–	–	–	86 820	95 797	81 860
Municipal Disaster Relief Grant		–	34 957	–	–	–	–	34 957	41 092	24 543
Municipal Infrastructure Grant		55 581	51 863	–	–	–	–	51 863	54 705	57 317
Integrated National Electrification Programme Grant		39 900	(0)	–	–	–	–	(0)	–	–
Provincial Government:		–	57 034	–	–	(57 034)	(57 034)	–	950	–
Specify (Add grant description)		–	–	–	–	–	–	–	950	–
Specify (Add grant description)		–	57 034	–	–	(57 034)	(57 034)	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	95 481	143 854	–	–	(57 034)	(57 034)	86 820	96 747	81 860
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	413 991	503 269	–	–	(57 394)	(57 394)	445 875	456 991	425 809

Remarks grant and subsidies;

The total budget on transfers and grants receipts has decreased by R 57,393,570 to an allocation of R 452,762,153, this amount include Other grant providers: Allocations in-kind which amount to R 6,887,153 and the decrease due to the following ;

a) The allocation for Dedeat grant has been decreased by R 360,000.
b) Re-classification of R 57,033,570 for housing projects which is implemented by Matatiele Local Municipality on behalf of the department of Human Settlements.

7. TOTAL ADJUSTMENTS BUDGET 2023/2024

DESCRIPTION	APPROVED BUDGET 2023/2024	1st ADJUSTMENTS BUDGET	2ND ADJUSTMENTS BUDGET	TOTAL ADJUSTMENTS BUDGET	SPECIAL ADJUSTMENTS BUDGET	Amendment	3rd SPECIAL ADJUSTMENTS BUDGET	BUDGET +2024/2025	BUDGET +2025/2026
Operating Budget	514 750 752	514 750 752	517 184 781	564 065 940	567 987 940	- 980 560	567 007 380	535 721 232	566 298 504
Capital Budget	181 716 552	183 967 552	267 489 773	230 089 773	230 089 773	- 57 033 570	173 056 203	130 772 630	120 563 448
TOTAL BUDGET	696 467 304	698 718 304	784 674 554	794 155 713	798 077 713	- 58 014 130	740 063 583	666 493 862	686 861 952

Remarks on Total Adjustments budget;

- The total approved budget was R 696,467,304, the total budget has decreased by R 58,014,130 this was adjusted to R 740,063,583, during this adjustments budget.

SECTION 3_ANNUAL BUDGET TABLES

EC441 Matatiele - Table B1 Adjustments Budget Summary – 28 June 2024

EC441 Matatiele - Table B1 Adjustments Budget Summary - 20240628

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	54 360	54 360	–	–	–	–	–	–	54 360	61 957	65 653
Service charges	86 942	86 942	–	–	–	–	–	–	86 942	91 972	96 478
Investment revenue	17 200	28 813	–	–	–	–	–	–	28 813	28 813	30 225
Transfers recognised - operational	318 510	359 415	–	–	–	–	(360)	(360)	359 055	360 244	343 549
Other own revenue	37 741	37 461	–	–	–	–	(1 972)	(1 972)	35 488	41 503	37 977
Total Revenue (excluding capital transfers and contributions)	514 753	566 990	–	–	–	–	(2 332)	(2 332)	564 658	584 489	574 282
Employee costs	161 717	168 903	–	–	–	–	(1 063)	(1 063)	167 839	174 999	162 969
Remuneration of councillors	25 320	25 320	–	–	–	–	–	–	25 320	26 401	27 312
Depreciation & asset impairment	53 300	53 349	–	–	–	–	6 652	6 652	60 001	52 790	58 523
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	78 705	78 267	–	–	–	–	4 050	4 050	82 317	83 143	87 387
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	195 709	242 149	–	–	–	–	(10 619)	(10 619)	231 530	240 339	237 794
Total Expenditure	514 751	567 988	–	–	–	–	(981)	(981)	567 007	577 672	573 985
Surplus/(Deficit)	2	(998)	–	–	–	–	(1 352)	(1 352)	(2 350)	6 796	297
Transfers and subsidies - capital (monetary allocations)	95 481	143 854	–	–	–	–	(57 034)	(57 034)	86 820	96 747	81 860
Transfers and subsidies - capital (in-kind - all)	–	6 887	–	–	–	–	–	–	6 887	–	–
Surplus/(Deficit) after capital transfers & contributions	95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157
Capital expenditure & funds sources											
Capital expenditure	181 717	230 090	–	–	–	–	(57 034)	(57 034)	173 056	182 983	130 773
Transfers recognised - capital	95 481	143 854	–	–	–	–	(57 034)	(57 034)	86 820	96 747	81 860
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	86 236	86 236	–	–	–	–	–	–	86 236	86 236	48 912
Total sources of capital funds	181 717	230 090	–	–	–	–	(57 034)	(57 034)	173 056	182 983	130 773
Financial position											
Total current assets	523 858	426 606	–	–	–	–	5 650	5 650	432 256	481 343	481 876
Total non current assets	1 304 687	1 261 188	–	–	–	–	(63 685)	(63 685)	1 197 503	988 611	1 060 861
Total current liabilities	160 394	78 617	–	–	–	–	26 432	26 432	105 049	198 306	193 138
Total non current liabilities	38 827	–	–	–	–	–	–	–	38 827	39 250	39 258
Community wealth/Equity	1 629 334	1 609 178	–	–	–	–	(84 467)	(84 467)	1 524 710	1 239 111	1 314 475
Cash flows											
Net cash from (used) operating	147 918	196 340	–	–	–	–	(51 734)	(51 734)	144 606	183 457	155 782
Net cash from (used) investing	(181 717)	(230 090)	–	–	–	–	57 034	57 034	(173 056)	(182 983)	(130 773)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	326 924	285 349	–	–	–	–	5 300	5 300	290 649	295 672	278 322
Cash backing/surplus reconciliation											
Cash and investments available	326 924	285 349	–	–	–	–	5 300	5 300	290 649	290 162	269 912
Application of cash and investments	27 845	(1 637)	–	–	–	–	35 478	35 478	33 841	78 428	19 095
Balance - surplus (shortfall)	299 079	286 987	–	–	–	–	(30 178)	(30 178)	256 809	211 734	250 817
Asset Management											
Asset register summary (WDV)	1 145 895	1 053 773	–	–	–	–	(6 652)	(6 652)	1 047 122	842 540	796 502
Depreciation	53 300	53 349	–	–	–	–	6 652	6 652	60 001	52 790	58 523
Renewal and Upgrading of Existing Assets	31 517	66 799	–	–	–	–	(450)	(450)	66 349	75 243	50 537
Repairs and Maintenance	25 645	21 695	–	–	–	–	(1 830)	(1 830)	19 865	28 460	30 539
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	15 945	15 945	–	–	–	–	–	–	15 945	16 727	17 580
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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

28 June 2024

EC441 Matatiele - Table B2 Adjustments Budget Financial Performance (functional classification) - 20240628

Standard Description	Ref	2023/24 Original Budget	2023/24 Prior Adjusted 5	2023/24 Accum. Funds 6	2023/24 Multi-year capital 7	2023/24 Unfore. Unavoid. 8	2023/24 Nat. or Prov. Govt 9	2023/24 Other Adjusts. 10	2023/24 Total Adjusts. 11	2023/24 Adjusted Budget 12	Budget Year 2024/25 Adjusted Budget	Budget Year 2025/26 Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		403 019	414 662	–	–	–	–	–	–	414 662	438 117	442 154
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		403 019	414 662	–	–	–	–	–	–	414 662	438 117	442 154
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		12 190	14 518	–	–	–	–	–	–	14 518	14 604	9 663
Community and social services		6 989	9 317	–	–	–	–	–	–	9 317	8 904	3 687
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		5 201	5 201	–	–	–	–	–	–	5 201	5 700	5 976
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		62 020	149 852	–	–	–	–	(59 006)	(59 006)	90 846	104 188	85 099
Planning and development		3 504	60 292	–	–	–	–	(59 006)	(59 006)	1 286	5 502	211
Road transport		58 516	89 560	–	–	–	–	–	–	89 560	98 686	84 887
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		133 005	138 699	–	–	–	–	(360)	(360)	138 339	124 307	119 226
Energy sources		113 716	114 816	–	–	–	–	–	–	114 816	105 494	102 663
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		19 289	23 883	–	–	–	–	(360)	(360)	23 523	18 813	16 563
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	610 234	717 731	–	–	–	–	(59 366)	(59 366)	658 365	681 216	656 142
Expenditure - Functional												
Governance and administration		233 487	251 362	–	–	–	–	(2 473)	(2 473)	248 889	250 067	245 873
Executive and council		33 967	33 934	–	–	–	–	(12)	(12)	33 922	35 348	36 737
Finance and administration		194 744	212 579	–	–	–	–	(2 561)	(2 561)	210 019	209 855	204 015
Internal audit		4 775	4 839	–	–	–	–	100	100	4 939	4 864	5 121
Community and public safety		51 797	70 135	–	–	–	–	(2 547)	(2 547)	67 588	55 582	50 930
Community and social services		27 466	46 860	–	–	–	–	(1 675)	(1 675)	45 185	29 261	24 713
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		24 331	23 275	–	–	–	–	(872)	(872)	22 403	26 221	26 217
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		105 773	82 329	–	–	–	–	(300)	(300)	82 029	115 059	128 717
Planning and development		38 758	37 999	–	–	–	–	(2 775)	(2 775)	35 224	48 686	59 152
Road transport		67 014	44 321	–	–	–	–	2 475	2 475	46 796	66 373	69 565
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		123 693	164 181	–	–	–	–	4 339	4 339	168 520	157 044	148 464
Energy sources		102 345	142 529	–	–	–	–	3 489	3 489	146 018	131 098	132 688
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		21 348	21 651	–	–	–	–	850	850	22 501	25 946	15 776
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	514 751	567 988	–	–	–	–	(981)	(981)	567 007	577 672	573 985
Surplus/ (Deficit) for the year		95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157

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

EC441 Matatiele - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) – 28 June 2024

Vote Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
[Insert departmental structure etc] R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Revenue by Vote	1											
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		402 544	414 307	–	–	–	–	–	–	414 307	437 767	441 786
Vote 3 - Corporate		475	366	–	–	–	–	–	–	366	350	366
Vote 4 - Development and Planning		3 504	60 292	–	–	–	–	(59 006)	(59 006)	1 286	5 602	211
Vote 5 - Community		31 479	38 401	–	–	–	–	(360)	(360)	38 041	33 416	26 226
Vote 6 - Infrastructure		172 232	204 376	–	–	–	–	–	–	204 376	204 180	187 551
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	610 234	717 731	–	–	–	–	(59 366)	(59 366)	658 365	681 216	656 142
Expenditure by Vote	1											
Vote 1 - Executive Council		33 947	33 934	–	–	–	–	(12)	(12)	33 922	36 546	36 737
Vote 2 - Finance and Admin		111 852	121 414	–	–	–	–	(791)	(791)	120 624	116 498	115 362
Vote 3 - Corporate		82 892	91 165	–	–	–	–	(1 770)	(1 770)	89 395	91 362	88 753
Vote 4 - Development and Planning		36 759	37 999	–	–	–	–	(2 775)	(2 775)	35 224	48 686	59 162
Vote 5 - Community		75 146	91 787	–	–	–	–	(1 697)	(1 697)	90 089	81 448	66 707
Vote 6 - Infrastructure		169 358	186 860	–	–	–	–	5 954	5 954	192 814	197 471	202 253
Vote 7 - Internal Audit		4 775	4 836	–	–	–	–	100	100	4 936	4 864	5 121
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	514 751	567 968	–	–	–	–	(981)	(981)	567 087	577 672	573 986
Surplus/ (Deficit) for the year	2	95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157

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

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

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

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

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

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

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

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

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) – 28 June 2024

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 20240628

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	71 416	71 416	–	–	–	–	–	–	71 416	75 446	80 146
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	15 526	15 526	–	–	–	–	–	–	15 526	15 526	16 332
Sale of Goods and Rendering of Services		3 930	3 649	–	–	–	–	(1 972)	(1 972)	1 677	5 946	681
Agency services		–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		6 500	6 500	–	–	–	–	–	–	6 500	2 200	2 308
Interest earned from Current and Non Current Assets		17 200	28 813	–	–	–	–	–	–	28 813	28 813	30 225
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 028	2 028	–	–	–	–	–	–	2 028	2 028	2 127
Licence and permits		4 094	4 094	–	–	–	–	–	–	4 094	4 522	4 744
Operational Revenue		965	965	–	–	–	–	–	–	965	892	933
Non-Exchange Revenue												
Property rates	2	54 360	54 360	–	–	–	–	–	–	54 360	61 937	65 653
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 769	1 769	–	–	–	–	–	–	1 769	25 890	27 159
Licences or permits		25	25	–	–	–	–	–	–	25	25	26
Transfer and subsidies - Operational		318 510	359 415	–	–	–	–	(360)	(360)	359 055	360 244	343 949
Interest		18 431	18 431	–	–	–	–	–	–	18 431	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		514 753	566 990	–	–	–	–	(2 332)	(2 332)	564 658	584 469	574 282
Expenditure By Type												
Employee related costs		161 717	168 903	–	–	–	–	(1 063)	(1 063)	167 839	174 999	162 969
Remuneration of councillors		25 320	25 320	–	–	–	–	–	–	25 320	26 401	27 312
Bulk purchases - electricity		71 075	71 075	–	–	–	–	4 400	4 400	75 475	76 246	79 982
Inventory consumed		7 629	7 191	–	–	–	–	(350)	(350)	6 841	5 897	7 406
Debt impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		53 300	53 349	–	–	–	–	6 652	6 652	60 001	52 790	58 523
Interest		–	–	–	–	–	–	–	–	–	–	–
Contracted services		113 385	162 694	–	–	–	–	(8 956)	(8 956)	153 737	160 282	168 729
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		6 000	7 000	–	–	–	–	–	–	7 000	–	–
Operational costs		76 325	72 455	–	–	–	–	(1 663)	(1 663)	70 792	80 058	69 065
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		514 751	567 988	–	–	–	–	(981)	(981)	567 007	577 672	573 985
Surplus/(Deficit)		2	(998)	–	–	–	–	(1 352)	(1 352)	(2 350)	6 796	297
Transfers and subsidies - capital (monetary allocations)		95 481	143 854	–	–	–	–	(57 034)	(57 034)	86 820	96 747	81 860
Transfers and subsidies - capital (in-kind - all)		–	6 887	–	–	–	–	–	–	6 887	–	–
Surplus/(Deficit) before taxation		95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	95 483	149 743	–	–	–	–	(58 385)	(58 385)	91 358	103 543	82 157

Revenue adjustments are as follows;

Remarks on Revenue;

1. The total approved revenue budget amounted to R 610,233,708 and this was adjusted to an adjusted revenue budget of R 717,731,269 during the adjustments budget, the revenue budget will decrease by R 59,365,986 to an adjusted revenue budget of R 658,365,277 due to the following;

a) Capital transfers and subsidies have decreased by R 57,033,570 due to;
   - Re-classification for human settlement grant received by the Municipality as an implementing agent on behalf of the department of Human Settlements.

b) Operational transfers and subsidies have decreased by R 360,000 due to;
   - Adjustment of funding allocation of R 360,000 from the Dedeat grant resulting to a decrease in allocation as per provincial gazette.

c) Other revenue has been decreased by R 1,972,418 due to adjustment of revenue anticipated of the project management fees from the human settlement's grants to align to the total allocation as previously provided.

Operating expenditure adjustments

3. The approved operating expenditure budget was R 514,750,752 this was adjusted to a budget of R 567,987,940, a further decrease of R 980,650 has been affected on this adjustments budget to a total operating expenditure budget of R 535,007,377 during the adjustments budget, with the following effect;

A. Employee related costs have decreased by R 1,063,400 due to;
   - Re-classification Dedeat programme from contracted services to employee related costs amounting to R 2,686,040.

B. Depreciation and Assets impairment has been increased by R 6,651,745 to provide for assets completed on the Fixed Assets Register as at 30 June 2024.

C. Bulk purchases- electricity has been allocated additional budget of R 4,400,000 due to an increase on electricity sales.

D. Inventory consumed has been decreased by R 350,000 due anticipated savings under this class to fund additional budget needed for depreciation.

E. Contracted services have been decreased by R 8,956,401 due to;
   - Re-classification of Dedeat programme from contracted services to employee related costs amounting to R 2,686,040 and a decrease of R 360,000 on the grant allocation.
   - An adjustment of R 620,560 due to 5% admin handling fees allocated to this class to align with the adjusted human settlements expenditure forecast.
   - Savings anticipated from this class have need re-allocated and utilised to fund depreciation and bulk purchases.

F. Other expenditure has been decreased by R 1,662,502 due to anticipated savings under this class to fund additional budget needed for depreciation.

EC441 Matatiele - Table B5 Adjustments Capital Expenditure Budget by vote and funding – 28 June 2024

EC441 Matatiele - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 20240628

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Development and Planning		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be adjusted	2											
Vote 1 - Executive Council		70	70	–	–	–	–	–	–	70	90	–
Vote 2 - Finance and Admin		3 900	3 900	–	–	–	–	–	–	3 900	3 225	136
Vote 3 - Corporate		2 610	2 760	–	–	–	–	–	–	2 760	3 920	596
Vote 4 - Development and Planning		130	57 164	–	–	–	–	(57 034)	(57 034)	130	8 705	1 046
Vote 5 - Community		9 130	9 280	–	–	–	–	–	–	9 280	16 360	2 270
Vote 6 - Infrastructure		164 017	155 356	–	–	–	–	–	–	155 356	150 683	126 725
Vote 7 - Internal Audit		1 860	1 560	–	–	–	–	–	–	1 560	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		181 717	230 090	–	–	–	–	(57 034)	(57 034)	173 056	182 983	130 773
Total Capital Expenditure - Vote		181 717	230 090	–	–	–	–	(57 034)	(57 034)	173 056	182 983	130 773
Capital Expenditure - Functional												
Governance and administration		8 440	8 290	–	–	–	–	–	–	8 290	7 236	732
Executive and council		70	70	–	–	–	–	–	–	70	90	–
Finance and administration		6 510	6 660	–	–	–	–	–	–	6 660	7 145	732
Internal audit		1 860	1 560	–	–	–	–	–	–	1 560	–	–
Community and public safety		4 600	5 050	–	–	–	–	–	–	5 050	10 410	73
Community and social services		910	1 360	–	–	–	–	–	–	1 360	2 510	73
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		3 690	3 690	–	–	–	–	–	–	3 690	7 900	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		99 791	189 921	–	–	–	–	(57 034)	(57 034)	132 888	149 738	127 091
Planning and development		130	57 164	–	–	–	–	(57 034)	(57 034)	130	8 705	1 046
Road transport		99 661	132 758	–	–	–	–	–	–	132 758	141 033	126 045
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		68 986	26 829	–	–	–	–	–	–	26 829	15 600	2 876
Energy sources		64 356	22 599	–	–	–	–	–	–	22 599	9 650	680
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		4 630	4 230	–	–	–	–	–	–	4 230	5 950	2 197
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	181 717	230 090	–	–	–	–	(57 034)	(57 034)	173 056	182 983	130 773
Funded by:												
National Government		95 481	86 820	–	–	–	–	–	–	86 820	95 797	81 860
Provincial Government		–	57 034	–	–	–	–	(57 034)	(57 034)	–	950	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	95 481	143 854	–	–	–	–	(57 034)	(57 034)	86 820	96 747	81 860
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		86 236	86 236	–	–	–	–	–	–	86 236	86 236	48 912
Total Capital Funding		181 717	230 090	–	–	–	–	(57 034)	(57 034)	173 056	182 983	130 773

EC441 Matatiele - Table B6 Adjustments Budget Financial Position - 28 June 2024

EC441 Matatiele - Table B6 Adjustments Budget Financial Position - 20240628

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		326 924	285 349	–	–	–	–	5 300	5 300	290 649	290 162	269 912
Trade and other receivables from exchange transactions	1	125 378	103 587	–	–	–	–	–	–	103 587	126 604	139 166
Receivables from non-exchange transactions	1	52 209	32 890	–	–	–	–	–	–	32 890	37 651	46 133
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		2 025	2 580	–	–	–	–	350	350	2 930	3 041	3 041
VAT		17 322	2 200	–	–	–	–	–	–	2 200	18 836	18 577
Other current assets		–	–	–	–	–	–	–	–	–	5 048	5 048
Total current assets		523 858	426 606	–	–	–	–	5 650	5 650	432 256	491 343	481 876
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		4 960	6 542	–	–	–	–	–	–	6 542	4 960	4 960
Property, plant and equipment	3	1 297 761	1 252 554	–	–	–	–	(63 635)	(63 635)	1 188 918	981 457	1 053 707
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	1 543	–	–	–	–	–	–	1 543	1 543	1 543
Intangible assets		1 975	550	–	–	–	–	(50)	(50)	500	652	652
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		1 304 697	1 261 188	–	–	–	–	(63 685)	(63 685)	1 197 503	988 611	1 060 861
TOTAL ASSETS		1 828 554	1 687 795	–	–	–	–	(58 035)	(58 035)	1 629 759	1 469 954	1 542 736
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		413	465	–	–	–	–	–	–	465	472	472
Trade and other payables from exchange transactions		56 071	61 200	–	–	–	–	350	350	61 550	126 890	120 956
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	20 746	20 746
Provisions		90 868	29 993	–	–	–	–	–	–	29 993	29 993	29 993
VAT		13 041	(13 041)	–	–	–	–	26 082	26 082	13 041	20 285	20 961
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		160 394	78 617	–	–	–	–	26 432	26 432	105 049	198 386	193 138
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	38 827	–	–	–	–	–	–	–	–	39 250	39 250
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		38 827	–	–	–	–	–	–	–	–	39 250	39 250
TOTAL LIABILITIES		199 221	78 617	–	–	–	–	26 432	26 432	105 049	237 637	232 388
NET ASSETS	2	1 629 334	1 609 178	–	–	–	–	(84 467)	(84 467)	1 524 710	1 232 317	1 310 349
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 543 098	1 532 226	–	–	–	–	(93 751)	(93 751)	1 438 475	1 152 875	1 265 563
Funds and Reserves		86 236	76 952	–	–	–	–	9 284	9 284	86 236	86 236	48 912
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		1 629 334	1 609 178	–	–	–	–	(84 467)	(84 467)	1 524 710	1 239 111	1 314 475

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

EC441 Matatiele - Table B7 Adjustments Budget Cash Flows – 28 June 2024

EC441 Matatiele - Table B7 Adjustments Budget Cash Flows - 20240628

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		43 488	43 488	–	–	–	–	–	–	43 488	52 646	55 805
Service charges		76 730	76 730	–	–	–	–	–	–	76 730	80 376	84 314
Other revenue		51 959	51 679	–	–	–	–	(1 972)	(1 972)	49 706	84 503	75 203
Transfers and Subsidies - Operational	1	318 510	359 415	–	–	–	–	(360)	(360)	359 055	350 244	343 949
Transfers and Subsidies - Capital	1	95 481	143 854	–	–	–	–	(57 034)	(57 034)	86 820	96 747	81 860
Interest		17 200	28 813	–	–	–	–	–	–	28 813	28 813	30 225
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(455 451)	(507 639)	–	–	–	–	7 632	7 632	(500 006)	(519 873)	(515 574)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 918	196 340	–	–	–	–	(51 734)	(51 734)	144 606	183 457	155 782
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(181 717)	(230 090)	–	–	–	–	57 034	57 034	(173 056)	(182 983)	(130 773)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(181 717)	(230 090)	–	–	–	–	57 034	57 034	(173 056)	(182 983)	(130 773)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(33 799)	(33 750)	–	–	–	–	5 300	5 300	(28 450)	474	25 010
Cash/cash equivalents at the year begin:	2	360 723	319 099	–	–	–	–	–	–	319 099	295 199	245 313
Cash/cash equivalents at the year end:	2	326 924	285 349	–	–	–	–	5 300	5 300	290 649	295 672	270 322

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

The projected cash and cash equivalents is reflecting a positive R 290,6 million and increased to R 270,3 million in the 2025/26 MTREF.

EC441 Matatiele - Table B8 Cash backed reserves/accumulated surplus reconciliation – 28 June 2024

EC441 Matatiele - Table B8 Cash backed reserves/accumulated surplus reconciliation - 20240628

Description	Ref	2023/24										Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H			
Cash and investments available													
Cash/cash equivalents at the year end	1	326 924	285 349	–	–	–	–	5 300	5 300	290 649		295 672	270 322
Other current investments > 90 days		–	–	–	–	–	–	–	–	–		(5 510)	(410)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–		–	–
Cash and investments available:		326 924	285 349	–	–	–	–	5 300	5 300	290 649		290 162	269 912
Applications of cash and investments													
Unspent conditional transfers		–	–	–	–	–	–	–	–	–		20 746	20 746
Unspent borrowing		–	–	–	–	–	–	–	–	–		–	–
Statutory requirements		(4 281)	(15 241)	–	–	–	–	26 062	26 062	10 841		1 449	2 384
Other working capital requirements	2	(144 978)	(93 341)					112	112	(93 229)		(59 996)	(82 940)
Other provisions		90 868	29 993	–	–	–	–	–	–	29 993		29 993	29 993
Long term investments committed		–	–					–	–	–		–	–
Reserves to be backed by cash/investments		86 236	76 952					9 284	9 284	86 236		86 236	48 912
Total Application of cash and investments:		27 845	(1 637)	–	–	–	–	35 476	35 476	33 841		78 428	19 095
Surplus(shortfall)		299 079	286 987	–	–	–	–	(30 176)	(30 176)	256 809		211 734	250 817

EC441 Matatiele - Table B9 Asset Management – 28 June 2024

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

EC441 Matatiele - Table B10 Basic service delivery measurement – 28 June 2024

Description	Ref	2023/24 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year 2024/25 Adjusted Budget	Budget Year 2025/26 Adjusted Budget
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min. service level)	2								–	–		
Other water supply (at least min. service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min. service level)	3								–	–		
Other water supply (< min. service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min. service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min. service level)									–	–		
No toilet provisions									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min. service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min. service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min. service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)		50							–	50	50	50
Electricity (kwh per household per month)		139							–	139	139	139
Refuse (average litres per week)		16852							–	16 852	16794	20388
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		15 945							–	15 945	16 727	17 080
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		15 364	–	–	–	–	–	–	–	15 945	16 727	17 080

SECTION 4_SUPPORTING TABLES

d) OVERVIEW OF BUDGET RELATED POLICIES AND BUDGET ASSUMPTIONS

Budget Related Policies

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

Budget Assumptions

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

Tariffs

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

Budget Funding

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

EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts – 28 June 2024.

EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 20240628

Description	Ref	2023/24							Budget Year 2024/25	Budget Year 2025/26
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		312 569	353 374	–	–	–	–	353 374	355 428	342 699
Expanded Public Works Programme Integrated Grant		3 974	3 974	–	–	–	–	3 974	3 880	–
Integrated National Electrification Programme Grant		–	41 000	–	–	–	–	41 000	26 648	20 000
Local Government Financial Management Grant		1 700	1 700	–	–	–	–	1 700	1 700	1 800
Municipal Infrastructure Grant		2 925	2 730	–	–	–	–	2 730	2 879	3 017
Equitable Share		303 970	303 970	–	–	–	–	303 970	320 321	317 882
Provincial Government:		5 941	5 941	–	–	(360)	(360)	5 581	4 816	1 250
Specify (Add grant description)		2 250	2 250	–	–	–	–	2 250	1 750	1 250
Specify (Add grant description)		3 691	3 691	–	–	(360)	(360)	3 331	3 066	–
District Municipality:		–	100	–	–	–	–	100	–	–
Specify (Add grant description)		–	100	–	–	–	–	100	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	318 510	359 415	–	–	(360)	(360)	359 055	360 244	343 949
Capital Transfers and Grants										
National Government:		95 481	86 820	–	–	–	–	86 820	95 797	81 860
Municipal Disaster Relief Grant		–	34 957	–	–	–	–	34 957	41 092	24 543
Municipal Infrastructure Grant		55 581	51 863	–	–	–	–	51 863	54 705	57 317
Integrated National Electrification Programme Grant		39 900	(0)	–	–	–	–	(0)	–	–
Provincial Government:		–	57 034	–	–	(57 034)	(57 034)	–	950	–
Specify (Add grant description)		–	–	–	–	–	–	–	950	–
Specify (Add grant description)		–	57 034	–	–	(57 034)	(57 034)	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	95 481	143 854	–	–	(57 034)	(57 034)	86 820	96 747	81 860
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	413 991	503 269	–	–	(57 394)	(57 394)	445 875	456 991	425 809

EC441 Matatiele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits – 28 June 2024

EC441 Matatiele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 20240628

Summary of remuneration	Ref	2023/24									% change
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		14 165	12 638			–		–	–	12 638	-10.8%
Pension and UIF Contributions		2 975	2 116			–		–	–	2 116	-28.9%
Medical Aid Contributions		113	113			–		–	–	113	0.0%
Motor Vehicle Allowance		199	2 437			–		–	–	2 437	1125.9%
Cellphone Allowance		2 610	2 762			–		–	–	2 762	5.8%
Housing Allowances		5 259	5 254			–		–	–	5 254	-0.1%
Other benefits and allowances		–	–			–		–	–	–	
Sub Total - Councillors		**25 320**	**25 320**			–		–	–	25 320	0.0%
% increase			–							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		3 190	2 843	–		–		(200)	(200)	2 643	-17.2%
Pension and UIF Contributions		218	306	–		–		–	–	306	40.6%
Medical Aid Contributions		168	266	–		–		–	–	266	57.9%
Overtime		–	–	–		–		–	–	–	
Performance Bonus		468	840	–		–		(297)	(297)	543	16.2%
Motor Vehicle Allowance		2 119	2 630	–		–		(859)	(859)	1 772	-16.4%
Cellphone Allowance		–	–	–		–		–	–	–	
Housing Allowances		972	817	–		–		1 456	1 456	2 273	133.8%
Other benefits and allowances		1	1	–		–		–	–	1	-0.5%
Payments in lieu of leave		–	–	–		–		–	–	–	
Long service awards		–	–	–		–		–	–	–	
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	
Entertainment		–	–	–		–		–	–	–	
Scarcity		495	580	–		–		–	–	580	17.1%
Acting and post related allowance		–	–	–		–		–	–	–	
In kind benefits		–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality		**7 630**	**8 283**	–		–		100	100	8 383	9.9%
% increase			0							0	
Other Municipal Staff											
Basic Salaries and Wages		107 314	112 242	–	–	–	–	299	299	112 541	4.9%
Pension and UIF Contributions		15 824	15 933	–	–	–	–	(200)	(200)	15 733	-0.6%
Medical Aid Contributions		5 945	6 082	–	–	–	–	–	–	6 082	2.3%
Overtime		2 726	2 756	–	–	–	–	100	100	2 856	4.8%
Performance Bonus		8 354	8 254	–	–	–	–	76	76	8 330	
Motor Vehicle Allowance		7 037	8 542	–	–	–	–	(854)	(854)	7 687	9.2%
Cellphone Allowance		6	6	–	–	–	–	–	–	6	0.0%
Housing Allowances		4 906	4 944	–	–	–	–	(230)	(230)	4 714	
Other benefits and allowances		1 973	1 859	–	–	–	–	(354)	(354)	1 505	-23.7%
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	
Long service awards		–	–	–	–	–	–	–	–	–	
Post-retirement benefit obligations	5	–	–	–	–	–	–	–	–	–	
Entertainment		–	–	–	–	–	–	–	–	–	
Scarcity		–	–	–	–	–	–	–	–	–	
Acting and post related allowance		–	–	–	–	–	–	–	–	–	
In kind benefits		–	–	–	–	–	–	–	–	–	
Sub Total - Other Municipal Staff		**154 086**	**160 619**	–	–	–	–	(1 163)	(1 163)	159 456	3.5%
% increase											
Total Parent Municipality		**187 037**	**194 223**	–	–	–	–	(1 063)	(1 063)	193 159	3.3%

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

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

EC441 Matatiele - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 20240628

Description	Ref	2023/24												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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted
Revenue by Vote																
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		166 871	6 004	5 092	4 714	6 103	104 537	6 237	6 047	79 568	6 976	3 491	108	414 307	437 767	441 788
Vote 3 - Corporate		59	19	8	21	11	174	3	–	26	81	–	–	355	350	365
Vote 4 - Development and Planning		15	20	21	33	41	3 874	18	676	3 407	7	5 931	5	1 286	5 502	211
Vote 5 - Community		1 159	2 657	2 038	2 219	2 162	3 300	1 930	3 029	1 991	1 798	2 354	6 652	38 041	33 416	26 226
Vote 6 - Infrastructure		7 647	15 995	13 189	17 079	23 189	13 242	12 121	8 568	16 388	16 686	20 287	1 972	264 376	204 180	187 551
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		175 751	24 695	20 348	24 865	31 506	125 127	20 388	18 320	101 381	25 548	32 063	8 738	658 365	681 218	658 142
Expenditure by Vote																
Vote 1 - Executive Council		(3 670)	(2 412)	(3 575)	(2 536)	(1 059)	(2 470)	(2 161)	(2 509)	(2 654)	(2 611)	(2 460)	(158)	33 922	35 348	36 737
Vote 2 - Finance and Admin		(8 131)	(8 703)	(6 785)	(8 607)	(8 944)	(9 587)	(10 065)	(12 293)	(10 640)	(9 048)	(5 313)	(5 081)	120 624	118 493	115 262
Vote 3 - Corporate		(5 487)	(5 574)	(5 432)	(6 862)	(5 907)	(7 737)	(5 647)	(5 656)	(5 972)	(6 000)	(5 675)	(3 361)	89 395	91 362	88 753
Vote 4 - Development and Planning		(756)	(1 283)	(2 747)	(2 427)	(2 877)	(4 617)	(1 198)	(2 577)	(1 814)	(2 116)	(2 095)	(3 724)	35 224	48 686	59 152
Vote 5 - Community		(4 920)	(5 990)	(5 535)	(5 697)	(5 947)	(6 261)	(6 439)	(11 339)	(5 642)	(6 003)	(5 973)	(932)	90 089	81 448	66 707
Vote 6 - Infrastructure		(2 280)	(12 234)	(12 861)	(9 815)	(8 291)	(26 546)	(12 047)	(17 649)	(10 213)	(8 615)	(14 404)	(9 494)	192 814	197 471	202 253
Vote 7 - Internal Audit		(540)	(231)	(492)	(389)	(275)	(269)	(236)	(316)	(406)	(350)	(259)	0	4 939	4 864	5 121
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		(25 783)	(36 428)	(37 428)	(38 334)	(33 298)	(57 487)	(37 794)	(52 338)	(37 342)	(34 743)	(36 378)	(22 750)	567 007	577 672	573 985
Surplus/ (Deficit)		201 534	61 123	57 775	60 399	64 804	182 814	58 102	70 658	138 723	60 291	68 441	31 487	91 358	103 543	82 157

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

EC441 Matatiele - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 20240628

Description - Standard classification	Ref	2023/24												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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		166 930	6 023	5 099	4 735	6 114	104 711	6 240	6 047	79 595	7 057	3 491	18 021	414 662	438 117	442 154
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		166 930	6 023	5 099	4 735	6 114	104 711	6 240	6 047	79 595	7 057	3 491	108	414 662	438 117	442 154
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		170	993	548	414	1 780	1 996	666	1 887	697	494	738	4 134	14 518	14 604	9 663
Community and social services		66	70	83	98	1 089	1 869	51	1 032	36	63	235	2 094	9 317	8 904	3 687
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		104	923	465	316	691	127	615	855	661	431	503	54	5 201	5 700	5 976
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 091	3 564	2 818	10 132	4 369	7 628	4 288	5 108	11 885	5 937	13 656	17 373	90 846	104 188	85 098
Planning and development		8	18	14	11	5	3 852	7	676	3 407	7	5 931	5	1 286	5 502	211
Road transport		4 083	3 546	2 804	10 120	4 364	3 775	4 281	4 432	8 478	5 930	7 725	-	89 560	98 686	84 887
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4 561	14 115	11 882	8 784	19 243	10 794	9 113	5 278	9 204	12 060	14 178	19 127	138 339	124 307	119 226
Energy sources		3 571	12 451	10 392	6 979	18 860	9 489	7 850	4 136	7 910	10 756	12 562	1 972	114 816	105 494	102 663
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		990	1 664	1 490	1 805	382	1 305	1 263	1 142	1 294	1 304	1 616	4 504	23 523	18 813	16 563
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		175 751	24 695	20 348	24 065	31 506	125 127	20 308	18 320	101 381	25 548	32 063	58 654	658 365	681 216	656 142
Expenditure - Functional																
Governance and administration		17 827	16 921	16 285	18 394	16 184	20 063	18 109	20 773	19 672	18 010	13 906	52 736	248 880	250 067	245 873
Executive and council		3 670	2 412	3 575	2 536	1 059	2 470	2 161	2 509	2 654	2 611	2 460	158	33 922	35 348	36 737
Finance and administration		13 617	14 277	12 217	15 469	14 851	17 324	15 712	17 949	16 612	15 049	11 187	8 442	210 019	209 855	204 015
Internal audit		540	231	492	389	275	269	236	316	406	350	259	(0)	4 939	4 864	5 121
Community and public safety		3 651	3 896	3 737	3 534	5 184	4 386	4 642	9 351	3 879	4 218	3 914	17 185	67 588	55 502	50 930
Community and social services		1 817	1 937	2 070	1 921	3 361	2 221	2 858	7 536	2 215	2 260	2 183	234	45 185	29 281	24 713
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 834	1 959	1 668	1 614	1 822	2 165	1 784	1 815	1 665	1 958	1 731	88	22 403	26 221	26 217
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 333	3 586	4 618	3 985	4 962	25 181	2 883	(3 673)	4 210	3 885	4 281	25 701	82 020	115 059	128 717
Planning and development		756	1 283	2 747	2 427	2 877	4 617	1 198	2 577	1 814	2 116	2 095	3 724	35 224	48 686	58 152
Road transport		1 577	2 303	1 870	1 558	2 086	20 563	1 684	(6 250)	2 396	1 768	2 186	641	46 796	66 373	69 565
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 973	12 025	12 788	10 420	6 969	7 847	12 149	25 887	9 581	8 630	14 277	45 973	168 520	157 044	148 464
Energy sources		704	9 931	10 990	8 258	6 206	5 982	10 353	23 899	7 818	6 846	12 217	8 853	146 018	131 098	132 688
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1 270	2 094	1 798	2 163	763	1 865	1 796	1 988	1 763	1 784	2 060	609	22 501	25 946	15 776
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		25 783	36 428	37 428	36 334	33 299	57 487	37 794	52 338	37 342	34 743	36 378	141 054	567 007	577 672	573 985
Surplus/ (Deficit) 1.		149 968	(11 733)	(17 080)	(12 269)	(1 793)	67 640	(17 486)	(34 019)	64 039	(9 195)	(4 315)	(82 400)	91 358	103 543	82 157

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

EC441 Matatiele - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 20240628

Description	Ref	2023/24												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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		3 479	8 458	4 819	4 872	11 502	537	7 686	3 041	5 345	8 376	4 440	1 872	71 416	76 446	80 146
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		976	939	983	967	974	990	918	828	977	979	985	–	15 526	15 526	16 332
Sale of Goods and Rendering of Services		98	75	138	99	48	41	31	63	42	42	52	12	1 677	5 946	681
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		92	95	131	129	151	143	164	172	185	173	138	–	6 500	2 200	2 308
Interest earned from Current and Non Current Assets		2 256	2 497	1 765	1 464	2 008	1 016	3 256	2 046	494	3 568	2 165	–	26 815	28 813	30 225
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	327	–	–	–	–	–
Rental from Fixed Assets		155	132	76	132	1 023	(837)	(8)	584	(58)	163	130	124	2 028	2 828	2 127
Licence and permits		98	336	291	289	296	1	384	379	396	425	333	55	4 094	4 522	4 744
Operational Revenue		47	–	–	–	–	152	–	–	27	81	–	–	965	892	933
Non-Exchange Revenue																
Property rates		36 375	1 633	1 703	1 703	1 706	1 691	1 570	1 430	1 701	1 689	(200)	–	54 360	61 937	65 653
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		8	395	181	29	395	127	32	480	296	8	173	1	1 769	25 890	27 159
Licences or permits		3	7	8	2	3	0	4	1	2	0	2	0	25	25	26
Transfer and subsidies - Operational		126 701	1 228	524	1 915	440	103 456	415	24 364	78 724	2 131	7 713	(2)	359 055	360 244	343 949
Interest		1 291	1 237	1 504	1 417	1 424	1 418	1 384	1 283	1 422	1 422	1 428	–	18 431	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		123	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		7 105	10 678	8 087	7 854	15 854	1 902	12 600	7 050	7 308	12 590	8 192	2 151	584 058	584 486	574 282
Expenditure By Type																
Employee related costs		12 614	13 695	12 582	12 200	12 856	13 442	13 067	12 666	12 658	12 399	12 509	–	167 839	174 999	162 969
Remuneration of councillors		1 850	1 830	2 939	1 926	1 062	1 926	1 827	1 912	1 975	1 904	1 906	–	25 320	26 401	27 312
Bulk purchases - electricity		–	9 193	10 315	7 375	4 952	5 221	9 328	–	4 703	4 527	5 131	5 230	75 473	76 246	79 952
Inventory consumed		26	275	217	323	595	877	378	781	523	364	407	112	6 841	6 897	7 406
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	–	–	–	–	18 282	–	0	–	–	257	–	60 001	52 790	58 323
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		6 518	8 062	7 253	8 479	9 145	8 955	5 984	30 776	15 030	10 450	11 618	12 939	153 737	160 282	168 729
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	7 000	–	–
Operational costs		4 517	3 354	4 111	5 835	4 687	8 783	7 218	8 204	2 403	5 100	4 852	4 469	70 793	80 058	69 065
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		258	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		25 783	36 428	37 428	36 334	33 290	57 487	37 794	52 338	37 342	34 743	36 378	22 750	587 007	577 872	573 985
Surplus/(Deficit)		(18 678)	(25 750)	(29 341)	(28 480)	(17 345)	(55 495)	(25 193)	(45 288)	(29 976)	(22 154)	(28 186)	(20 599)	(2 350)	6 798	297
Transfers and subsidies - capital (monetary allocations)		4 676	9 442	8 239	11 047	11 337	16 402	4 270	(16 351)	11 858	7 666	14 781	–	86 820	96 747	81 860
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	6 576	6 887	–	–
Surplus/(Deficit) after capital transfers & contributions		(14 002)	(16 309)	(21 123)	(17 433)	(5 808)	(39 093)	(20 923)	(61 640)	(18 118)	(14 488)	(13 405)	(14 023)	91 358	103 543	82 157

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

EC441 Matatiele - Supporting Table SB15 Adjustments Budget - monthly cash flow - 20240628

Monthly cash flows	Ref	2023/24												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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		5 723	5 518	4 317	6 200	4 599	6 379	5 241	5 758	4 412	7 628	12 006	2 268	43 485	52 646	55 805
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	64 309	67 179	70 432
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		687	686	565	797	602	646	682	734	563	646	727	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	12 421	13 197	13 882
Rental of facilities and equipment		2 256	2 487	2 363	1 464	2 008	1 016	3 256	2 046	543	3 589	2 165	-	2 145	2 028	2 127
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	28 813	28 813	30 225
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		25	63	39	55	35	19	54	39	30	34	26	1	-	-	-
Fines, penalties and forfeits		212	477	316	310	321	1	634	405	426	641	352	59	1 769	25 880	27 159
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	4 119	4 547	4 770
Agency services		126 676	1 713	1 923	31	659	104 781	778	33 712	76 228	24	125	-	-	-	-
Transfers and Subsidies - Operational		(593)	1 174	2 844	555	254	348	121	156	62	(173)	293	14	359 055	360 244	343 949
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	41 671	52 036	41 148
Cash Receipts by Source		134 987	12 128	12 368	9 411	8 479	113 190	10 746	42 849	82 264	12 368	15 693	2 341	557 792	606 582	589 496
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	86 820	96 747	81 860
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		134 987	12 128	12 368	9 411	8 479	113 190	10 746	42 849	82 264	12 368	15 693	2 341	644 613	703 329	671 357
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	167 639	174 989	162 968
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	25 320	26 401	27 312
Finance charges		-	10 572	11 863	8 481	5 695	6 005	10 727	-	5 408	5 208	5 901	6 014	-	-	-
Bulk purchases - Electricity	2	7	277	345	526	597	1 046	443	2 616	511	1 201	436	230	75 475	76 246	79 982
Acquisitions - water & other inventory	3	-	-	-	-	-	-	-	-	-	-	-	-	6 841	6 897	7 406
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	153 737	160 782	168 252
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		5 640	4 600	5 287	7 540	8 918	11 532	9 315	7 984	8 339	9 025	9 126	11 201	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	70 793	74 548	68 655
Cash Payments by Type		11 383	21 542	22 800	21 738	20 251	24 454	23 989	17 248	23 464	21 709	18 756	26 698	500 006	519 873	515 574
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	173 056	182 983	130 773
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		11 383	21 542	22 800	21 738	20 251	24 454	23 989	17 248	23 464	21 709	18 756	26 698	673 063	702 856	646 347
NET INCREASE/(DECREASE) IN CASH HELD		123 603	(9 414)	(10 432)	(12 327)	(11 771)	88 737	(13 243)	25 601	58 800	(9 341)	(3 063)	(24 357)	(28 450)	474	25 010
Cash/cash equivalents at the month/year beginning:		254 787	378 391	368 977	358 544	346 217	334 446	423 182	409 939	435 540	494 341	485 000	481 937	319 099	295 199	245 313
Cash/cash equivalents at the month/year end:		378 391	368 977	358 544	346 217	334 446	423 182	409 939	435 540	494 341	485 000	481 937	457 580	290 649	295 672	270 322

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

EC441 Matatiele - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 20240628

Description - Municipal Vote	Ref	2023/24												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
R thousands		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	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive Council		5	6	6	5	5	6	6	6	5	6	5	6	70	90	-
Vote 2 - Finance and Admin		325	325	325	325	325	325	325	325	325	325	325	325	3 900	3 225	136
Vote 3 - Corporate		218	218	218	218	218	218	218	248	248	248	248	248	2 780	3 920	596
Vote 4 - Development and Planning		11	11	11	11	7 140	7 140	7 140	7 140	7 140	7 140	7 140	(49 894)	130	8 705	1 046
Vote 5 - Community		761	761	761	761	761	761	761	791	791	791	791	791	9 280	18 380	2 270
Vote 6 - Infrastructure		13 856	13 856	13 856	13 856	17 167	17 167	17 167	9 687	9 687	9 687	9 687	9 687	155 356	150 683	128 725
Vote 7 - Internal Audit		155	155	155	155	155	155	155	95	95	95	95	95	1 580	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	15 331	15 331	15 331	15 331	25 771	25 771	25 771	18 291	18 291	18 291	18 291	(38 743)	173 056	182 983	130 773
Total Capital Expenditure	2	15 331	15 331	15 331	15 331	25 771	25 771	25 771	18 291	18 291	18 291	18 291	(38 743)	173 056	182 983	130 773

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

EC441 Matatiele - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 20240628

Description	Ref	2023/24												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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		-	33	276	76	299	(1 547)	173	4 430	202	-	196	4 152	8 290	7 235	732
Executive and council		-	-	-	-	-	20	-	-	-	-	-	44	70	90	-
Finance and administration		-	33	230	76	299	2 846	173	17	202	-	196	511	6 660	7 145	732
Internal audit		-	-	46	-	-	(4 414)	-	4 414	-	-	-	-	1 560	-	-
Community and public safety		347	-	40	-	203	40	167	(86)	64	-	-	4 269	5 050	10 410	73
Community and social services		-	-	40	-	203	-	167	(86)	64	-	-	202	1 360	2 510	73
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		347	-	-	-	-	40	-	-	-	-	-	33	3 690	7 900	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 329	4 115	3 477	9 001	8 798	11 388	4 939	7 884	15 560	9 928	20 994	33 476	132 886	149 738	127 091
Planning and development		-	-	25	-	-	3 921	11	660	3 381	-	5 927	1 722	130	8 705	1 046
Road transport		3 329	4 115	3 451	9 001	8 798	7 467	4 928	7 224	12 179	9 928	15 067	8 721	132 756	141 033	126 045
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	5 128	4 752	2 220	8 011	7 859	1 007	(21 374)	1 544	2 761	1 003	13 918	26 829	15 600	2 876
Energy sources		-	5 128	4 732	2 214	7 969	7 859	1 007	(21 775)	1 552	2 761	1 003	3 907	22 599	9 650	680
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	20	6	42	-	-	401	(8)	-	-	60	4 230	5 950	2 197
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3 676	9 276	8 544	11 280	17 310	17 748	6 285	(9 140)	17 370	12 689	22 193	55 815	173 056	182 983	130 773

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I LIZO MATIWANE, Municipal Manager of **Matatiele Local Municipality**, hereby certify that the Special Adjustments Budget for the 2023/2024 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 28/06/2024