MATATIELE

LOCAL MUNICIPALITY

2023/2024 ADJUSTMENTS BUDGET REPORT

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Legal Framework

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

-An adjustments budget—

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

Effects of the Adjustments Budget on the annual budget

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

a) The approved annual revenue budget has been increased during this adjustments budget.
b) The approved annual operating expenditure budget has been increased during this adjustments budget.
c) The approved annual capital budget has been decreased during this adjustments budget.
d) The total approved budget has been increased during this adjustments budget.
e) Projects delayed from previous year have been included in this adjustments budget.

SECTION 1 _RESOLUTIONS

It is recommended that;

1. That, the adjustments budget, inclusive of changes in terms of section 28 of the MFMA of Matatiele Municipality for the financial year 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 612,484,708 during the 1st adjustments budget, R 698,440,957 during the 2nd adjustments budget, this has further been increased by R 8,481,159 to a revenue budget of R 706,922,116.
3. That, the Council notes that capital grants and transfers has remained unchanged at an allocation of R 499,346,570 during this adjustments budget.
4. That, the Council approves that approved operating expenditure budget was R 514,750,752 this was increased to R 517,184,781 during the 2nd adjustments budget, a further increase of R 46,881,159 has been affected on this adjustments budget to a total operating expenditure budget of R 564,065,940.
5. That, the electrification projects funded by INEP amounting to R 37,400,000 have been included in the operating expenditure budget.
6. That, the approved capital expenditure budget was R 181,716,499 this was adjusted to R 183,967,499 during the 1st special adjustments budget; R 267,489,719 during the 2nd adjustments budget, a decrease of R 37,400,000 has been effected on this adjustments budget to a total capital budget of R 230,089,770.
7. That, the total approved budget was R 696,467,304, this was adjusted to R 698,718,304 during the 1st Adjustments budget, R 784,674,554 during the 2nd adjustments budget, a further increase of R 9,481,159 has been effected on this adjustments budget to a total Adjustments budget of R 794,155,710.
8. That, the Council notes that the following projects delayed from the previous year have been allocated budget;
   i. Nature reserve access road -: R 700,000.
   ii. Queens Mercy Access road -: R 800,000.
9. The budget of R 500,000 for Christmas lights has been reprioritised to fund the refurbishment of FM Tower line.
10. That, the Council notes and approves the amended procurement plan for the 2023/24 budget.
11. That, the Council notes that there are no changes in the budget assumptions and budget related policies.
12. That, the Council notes that there are no changes on the tariffs as previously approved.

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, That, the Council notes note the reclassification of the electrification projects funded by integrated national electrification grant from capital expenditure budget to operating expenditure budget as per the National treasury guide on accounting for Integrated National Electrification Programme (INEP) Grant allocations.
For Council to note and approve projects delayed from the previous financial year.

2.2 ADJUSTMENTS BUDGET OVERVIEW

ADJUSTMENTS BUDGET FINANCIAL PERFOMANCE (REVENUE AND EXPENDITURE)

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024

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	74 915	79 185
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	15 526	15 526	–	–	–	–	–	–	15 526	16 287	17 215
Sale of Goods and Rendering of Services		3 930	6 781	–	–	–	–	(3 132)	(3 132)	3 649	4 122	4 357
Agency services		–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		6 500	6 500	–	–	–	–	–	–	6 500	6 818	7 207
Interest earned from Current and Non Current Assets		17 200	17 200	–	–	–	–	11 613	11 613	28 813	18 043	19 071
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 026	2 026	–	–	–	–	–	–	2 026	2 127	2 248
Licence and permits		4 094	4 094	–	–	–	–	–	–	4 094	4 294	4 539
Operational Revenue		965	965	–	–	–	–	–	–	965	1 012	1 070
Non-Exchange Revenue												
Property rates	2	54 360	54 360	–	–	–	–	–	–	54 360	57 024	60 274
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 769	1 769	–	–	–	–	–	–	1 769	1 856	1 961
Licences or permits		25	25	–	–	–	–	–	–	25	26	28
Transfer and subsidies - Operational		318 510	318 093	–	–	–	–	–	–	318 093	333 878	324 100
Interest		18 431	18 431	–	–	–	–	–	–	18 431	19 334	20 436
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		514 753	517 187	–	–	–	–	8 481	8 481	525 668	539 736	541 892
Expenditure By Type												
Employee related costs		161 717	161 299	–	–	–	–	7 431	7 431	168 730	165 472	174 904
Remuneration of councillors		25 320	25 320	–	–	–	–	–	–	25 320	26 561	28 075
Bulk purchases - electricity		71 075	71 075	–	–	–	–	–	–	71 075	74 558	78 808
Inventory consumed		7 629	7 629	–	–	–	–	(438)	(438)	7 191	8 003	8 459
Debt impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		53 300	53 300	–	–	–	–	–	–	53 300	55 912	59 099
Interest		–	–	–	–	–	–	–	–	–	–	–
Contracted services		113 386	116 236	–	–	–	–	43 347	43 347	158 484	118 892	125 699
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		6 000	6 000	–	–	–	–	1 000	1 000	7 000	6 294	6 653
Operational costs		76 325	76 325	–	–	–	–	(4 359)	(4 359)	71 965	80 040	84 602
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		514 751	517 185	–	–	–	–	46 881	46 881	564 066	535 721	566 295
Surplus/(Deficit)		2	2	–	–	–	–	(38 400)	(38 400)	(38 398)	4 015	(24 606)
Transfers and subsidies - capital (monetary allocations)		95 481	181 254	–	–	–	–	–	–	181 254	90 533	90 561
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955

Remarks on Revenue;

1. The total approved revenue budget amounted to R 610,233,708 this was adjusted to an adjusted revenue budget of R 612,484,708 during the 1st adjustments budget, R 698,440,957 during the 2nd adjustments budget, this has further been increased by R 8,481,159 to a revenue budget of R706,922,116 during this budget due to the following;

a) Interest earned on investments has been increased by R 11,613,006 due more revenue anticipated on this item from investments made and after considering the positive variance during the midterm.

b) Other revenue has been decreased by R 3,131,848, this is due to adjustment of revenue anticipated of the project management fees from the human settlement's grants, this has been adjusted to align with 5% of the allocation of R 57,033,570 and not the total allocation as previously provided.

Remarks on operating expenditure;

1. The approved operating expenditure budget was R 514,750,752 this was increased to R 517,184,781 during the 2nd adjustments budget, a further increase of R 46,881,159 has been affected on this adjustments budget to a total operating expenditure budget of R 564,065,940 due to the following;
    a) Employee related costs have increased by R 7,430,814 due to additional funds allocated for Expanded Public works programme.
    b) Debt impairment has been increased by R 1000,000 to provide for the discount schemes/ incentives as a debt reduction strategy.
    c) Inventory consumed has decreased by R 438,004 due savings anticipated on this item which have been utilised to allocate more funds to other line items.
    d) Contracted services have been increased by R 43,247,411 mainly due to the following;
        - The electrification projects amounting to R 37,400,000 have been included under this item.
        - Accounting services have been allocated additional funds amounting to R2,050,00 the impairment of assets exercise and review of annual financial statements that is planned to be done by the end of the financial year.
        - Provision of alternate energy for indigent services has been allocated additional funds for the provision of gas stoves amounting to R 4,301,864
        - Prepaid vending services and Valuation services have been allocated additional fund amounting to R 3,300,000.
        - Land survey services have been allocated an additional R 3,530,000.

        Additional funding of items above has been allocated from anticipated savings from varios operational items and contracted services.
    e) Other expenditure has been decreased by R 4,359,062, this is from utilising anticipated items from gifts and promotional items, indigent relief form rates and service charges, professional bodies membership and subscription, registration to conferences, remuneration of ward committees and workmen's compensation.

Capital Expenditure Budget

DEPARMENT/MUNICIPAL VOTE	FINAL BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	28 FEBRUARY ADJUSTMENTS BUDGET 2023/2024	BUDGET YEAR +2024/2025	BUDGET YEAR 2025/2026
Executive and Council	-		-	-	-	-	-	-	-
Municipal Manager's Office	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000	-300,000	1,750,000	280,000	5,520,000
Budget & Treasury	3,780,000	3,780,000	3,780,000	3,780,000	3,780,000	-	3,780,000	600,000	-
Corporate Services	2,610,000	2,610,000	2,610,000	2,610,000	2,610,000	150,000	2,760,000	4,250,000	3,022,000
Community Services	9,130,000	9,130,000	9,130,000	9,130,000	9,130,000	150,000	9,280,000	8,560,000	2,210,000
Economic Development Planning	130,000	130,000	130,000	130,000	57,163,570	-	57,163,570	250,000	300,000
Infrastucture	164,016,499	166,267,499	164,016,499	166,267,499	192,756,149	-37,400,000	155,356,149	116,832,630	109,511,448
TOTAL CAPITAL PER MUNICIPAL VOTE	**181,716,499**	**183,967,499**	**181,716,499**	**183,967,499**	**267,489,719**	**-37,400,000**	**230,089,719**	**130,772,630**	**120,563,448**
Funding Sources									
Capital Replacement reserves	86,235,799	86,235,799	86,235,799	86,235,799	86,235,799	-	86,235,799	40,226,694	29,971,296
Municipal Infrastructure Grant	55,580,700	55,580,700	55,580,700	55,580,700	51,863,350	-	51,863,350	58,045,940	60,592,140
Intergrated National Electrification Programme	39,900,000	39,900,000	39,900,000	39,900,000	37,400,000	-37,400,000	-	-	-
Disaster Response Grant	-	2,251,000	-	2,251,000	34,957,000	-	34,957,000	-	-
Human Settlement Grant	-	-	-	-	57,033,570	-	57,033,570	-	-
TOTAL CAPITAL FUNDING	**181,716,499**	**183,967,499**	**181,716,499**	**183,967,499**	**267,489,719**	**-37,400,000**	**230,089,719**	**98,272,634**	**90,563,436**

1. The approved capital budget was R 181,716,499 this was adjusted to R 183,967,499 during the 1st special adjustments budget; R 267,489,719 during the 2nd adjustments budget, a decrease of R 37,400,000 has been effected on this adjustments budget to a total capital budget of R 230,089,719 due to the following;

   a) The budget allocation of R 37,400,000 for electrification projects funded by the integrated national electrification programme grant has been reclassified and moved to the operating expenditure budget as per the guideline by national treasury on accounting for INEP allocations.
   b) The total budget for Municipal manager's office has decreased by R 300,000 to an adjusted allocation of R 1,750,000.
   c) The total budget for Budget and Treasury services has remained at budget of R 3,780,000.
   d) Budget allocation for Corporate Services has increased by R 150,000 to an adjusted an allocation of R 2,760,000.
   e) The budget allocation for Community services has increased by R 150,000 to an allocation of R 9,280,000.
   f) The total budget for Economic Development and Planning remained unchanged at a budget allocation of R 57,163,570.
   g) The budget for Infrastructure Services has decreased by R 37,400,600 to an adjusted budget of R 155,356,149, this is as a result of Electrification projects moved to the operating expenditure budget.

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 integrated national electrification grant funding has decreased by R 37,400,000, to be allocated to the operating expenditure budget.
   c) The internally generated funding remains unchanged at an allocation of R 86,235,799.
   d) The disaster response grant remains at an allocation of R 34,957,000.
   e) Human settlement development grant allocation remains at an allocation of R 57,033,570.

Remarks capital budget.

The approved capital budget was R 181,716,499 this was adjusted to R 183,967,499 during the 1st special adjustments budget; R 267,489,719 during the 2nd adjustments budget, a decrease of R 37,400,000 has been effected on this adjustments budget to a total capital budget of R 230,089,719 due to the following;

a) The budget allocation of R 37,400,000 for electrification projects funded by the integrated national electrification programme grant has been reclassified and moved to the operating expenditure budget as per the guideline by national treasury on accounting for INEP allocations.
b) The total budget for Municipal manager's office has decreased by R300,000 to an adjusted allocation of R 1,750,000.
c) The total budget for Budget and Treasury services has remained at budget of R 3,780,000.
d) Budget allocation for Corporate Services has increased by R150,000 to an adjusted an allocation of R 2,760,000.
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f) The total budget for Economic Development and Planning remained unchanged at a budget allocation of R57,163,570.
g) The budget for Infrastructure Services has decreased by R37,400,600 to an adjusted budget of R 155,356,149, this is as a result of Electrification projects moved to the operating expenditure budget.

3. Funding sources for the adjusted capital budget are as follows;
    i. Municipal Infrastructure grant funding has remained at an allocation of allocation of R 51,863,350.
    ii. The integrated national electrification grant funding has decreased by R 37,400,000, to be allocated to the operating expenditure budget.
    iii. The internally generated funding remains unchanged at an allocation of R 86,235,799.
    iv. The disaster response grant remains at an allocation of R 34,957,000.
    v. Human settlement development grant allocation remains at an allocation of R 57,033,570.

6.1 DETAILED CAPITAL BUDGET PER MUNICIPAL VOTE

BUDGET AND TREASURY

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	28 FEBRUARY ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
Budget Planning & Investments			**60,000**	**60,000**	**60,000**	**-**	**60,000**	**60,000**
Computer Equipment	New	Admin	60,000	60,000	60,000	-	60,000	60,000
Revenue & Expenditure Management			**100,000**	**100,000**	**100,000**	**-**	**100,000**	**100,000**
Laptops	New	Admin	60,000	60,000	60,000	10,000	70,000	70,000
Office Furniture	New	Admin	40,000	40,000	40,000	-10,000	30,000	30,000
Supply Chain Management			**3,560,000**	**3,560,000**	**3,560,000**	**-**	**3,560,000**	**3,560,000**
New Fleet	New	Admin	3,000,000	3,000,000	3,000,000	-	3,000,000	3,000,000
Strong Room	New	Admin	450,000	450,000	450,000	-	450,000	450,000
Furniture	New	Admin	50,000	50,000	50,000	-	50,000	50,000
Laptops	New	Admin	60,000	60,000	60,000	-	60,000	60,000
Financial Reporting & Assets Management			**60,000**	**60,000**	**60,000**	**-**	**60,000**	**60,000**
Laptops	New	Admin	60,000	60,000	60,000	-	60,000	60,000
TOTAL BUDGET & TREASURY			**3,780,000**	**3,780,000**	**3,780,000**	**-**	**3,780,000**	**3,780,000**

- Budget allocation for the Budget and treasury services has remained at an allocation of R 3,780,000.

OFFICE OF THE MUNICIPAL MANAGER

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	28 FEBRUARY ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
Municipal Manager			**70,000**	**70,000**	**70,000**	**-**	**70,000**	**70,000**
Desktop x 1 and 1 x Laptop	New	Admin	70,000	70,000	70,000	-	70,000	70,000
Internal Audit			**1,860,000**	**1,860,000**	**1,860,000**	**-300,000**	**1,560,000**	**1,560,000**
Laptops	New	Admin	60,000	60,000	60,000	-	60,000	60,000
Internal Audit System	New		1,800,000	1,800,000	1,800,000	-300,000	1,500,000	1,500,000
SPU & Communications			**120,000**	**120,000**	**120,000**	**-**	**120,000**	**120,000**
print & search	New	Admin	70,000	70,000	70,000	-	70,000	70,000
Loudhailer/Loudcruiser round horn roof mounted vehicle PA system kit	New	Admin	50,000	50,000	50,000	-	50,000	50,000
Total Municipal Manager's Office			**2,050,000**	**2,050,000**	**2,050,000**	**-300,000**	**1,750,000**	**1,750,000**

- The budget allocation for the Municipal manager's office has decreased by R 300,000 to an adjusted allocation of R 1,750,000 due to anticipated savings from internal audit system.

CORPORATE SEVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	28 FEBRUARY ADJUSTMENTS BUDGET 2023/2024	CAPITAL REPLACEMENT RESERVES
CORPORATE SERVICES								
Admin & Council Support								
Furniture and Equipment	New	Admin	50,000	50,000	50,000	-	50,000	50,000
Palisade Fencing	New	Admin	200,000	200,000	200,000	-	200,000	200,000
Computer Equipment	New	Admin	30,000	30,000	30,000		30,000	30,000
			280,000	**280,000**	**280,000**	-	**280,000**	**280,000**
Public Participation								
Furniture	New	Admin	300,000	300,000	300,000	150,000	450,000	450,000
Laptops-Computer Equipment	New	Admin	150,000	150,000	150,000	-	150,000	150,000
			450,000	**450,000**	**450,000**	**150,000**	**600,000**	**600,000**
Human Resources								
Laptop	New	Admin	30,000	30,000	30,000	-	30,000	30,000
			30,000	**30,000**	**30,000**	-	**30,000**	**30,000**
ICT SERVICES								
Computer Equipment (Laptops for ward Clerks	Upgrade	All Wards	600,000	600,000	600,000	-50,000	550,000	550,000
Delegate management system (New Council ch	Upgrade	Admin	350,000	350,000	350,000	100,000	450,000	450,000
UNINTERIPTED POWER SUPPLY (ups)	Upgrade	Admin	250,000	250,000	250,000	-	250,000	250,000
SURVEILLANCE CAMERAS	Upgrade	Ward 26	200,000	200,000	200,000	-	200,000	200,000
PUBLIC WI FI	Upgrade	Ward 1 or 6 (village)	350,000	350,000	350,000	-50,000	300,000	300,000
IT EQUIPMENT	Upgrade	Admin	100,000	100,000	100,000	-	100,000	100,000
			1,850,000	**1,850,000**	**1,850,000**	-	**1,850,000**	**1,850,000**
TOTAL CORPORATE SERVICES			**2,610,000**	**2,610,000**	**2,610,000**	**150,000**	**2,760,000**	**2,760,000**

- The total approved budget for Corporate services has increased by R 150,000 to a budget allocation of R 2,760,000 due to additonal funds allocated for furniture for public participation office.

ECONOMIC DEVELOPMENT AND PLANNING

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	CAPITAL REPLACEMENT RESERVES	MIG	INEP	MUNICIPAL DISASTER RECOVERY GRANT	Human Settlement DevelopmentG rant
Planning												
Projector	New	Admin	15,000	15,000	15,000	-	15,000	15,000	-	-		
filing cabinet (shelf)	New	Admin	5,000	5,000	5,000		5,000	5,000				
			20,000	20,000	20,000	-	20,000	20,000	-	-	-	-
Local Economic Development												
Laptop	New	Admin	70,000	70,000	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	40,000	-	-	-	-
Laptop	New	Admin	40,000	40,000	40,000	-	40,000	40,000				
Human Settlement Development Grant			-	-	57,033,570	-	57,033,570	-	-	-	-	57,033,570
Mehloloaneng	new	16	-	-	20,774,142	-	20,774,142	-	-	-	-	20,774,142
Maluti	new	1	-	-	16,446,902	-	16,446,902	-	-	-	-	16,446,902
Pote 40	new	7	-	-	4,510,442	-	4,510,442	-	-	-	-	4,510,442
Tsitong	new	4	-	-	4,900,142	-	4,900,142	-	-	-	-	4,900,142
Mafube	new	8	-	-	10,401,942	-	10,401,942	-	-	-	-	10,401,942
Economic Development and Planning			130,000	130,000	57,163,570	-	57,163,570	130,000	-	-	-	57,033,570

- The total budget for Economic Development and Planning has remained at an allocation of R 57,163,570.

COMMUNITY SERVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	CAPITAL REPLACEMENT RESERVES
Public Amenities			910,000	910,000	910,000	450,000	1,360,000	1,360,000
Sportsfield Goal Posts & Maintainence	New	1,19,20	250,000	250,000	250,000	-	250,000	250,000
Laptops	New	Admin	60,000	60,000	60,000	-	60,000	60,000
Swimming Poll Pump	New	19	200,000	200,000	200,000	-	200,000	200,000
Stadiums borehole	New and upgrade	19	300,000	300,000	300,000	-300,000	-	-
borehole	New and upgrade	1	-	-	-	550,000	550,000	550,000
Stadiums borehole	New and upgrade	20	-	-	-	200,000	200,000	200,000
Replacement of Libraries AIRCONS	NEW	1,19,26	100,000	100,000	100,000	-	100,000	100,000
						-		
Public Safety			3,690,000	3,690,000	3,690,000	-	3,690,000	3,690,000
Procurement of the fire engine	New	All	3,000,000	3,000,000	3,000,000	80,000	3,080,000	3,080,000
2 x Containers for Licensing and Fire storage	New	Admin	100,000	100,000	100,000	-80,000	20,000	20,000
2 x Laptops	New	Admin	60,000	60,000	60,000	80,000	140,000	140,000
Pulaski Axe	New	Amin	30,000	30,000	30,000	-	30,000	30,000
Procurement of the automatic plate	New	19	400,000	400,000	400,000	-80,000	320,000	320,000
Procurement of grassfire high pressure Bakkie fire fighter Unit 500L	New	All	100,000	100,000	100,000	-	100,000	100,000
						-		
Solid Waste & Enviroment			4,530,000	4,530,000	4,530,000	-300,000	4,230,000	4,230,000
Development of parks	New	1,19,20,26	150,000	150,000	150,000	-	150,000	150,000
Tractor	new	Admin	400,000	400,000	400,000	50,000	450,000	450,000
Grass cutting Machines	new	Admin	200,000	200,000	200,000	-	200,000	200,000
Laptop	new	Admin	30,000	30,000	30,000	60,000	90,000	90,000
Furniture	new	Admin	50,000	50,000	50,000	-	50,000	50,000
Cemetery development	new	Admin	1,000,000	1,000,000	1,000,000	-150,000	850,000	850,000
Construction of chalets	new	19	500,000	500,000	500,000	-	500,000	500,000
Fencing Nature reserve	new	19	500,000	500,000	500,000	-	500,000	500,000
Weighbridge	new	19	1,700,000	1,700,000	1,700,000	-260,000	1,440,000	1,440,000
TOTAL COMMUNITY SERVICES			9,130,000	9,130,000	9,130,000	150,000	9,280,000	9,280,000

- The budget allocation for Community services has increased by R 150,000 to an adjusted budget allocation of R 9,280,000 due to the following;
  - The budget for public amenities unit has been increased by R 450, 000 to allocate more funds for boreholes.
  - The budget for Public safety remains unchanged.
  - The budget for solid waste and environmental services has decreased by R 300,000 to fund the nature reserve access road, anticipated savings from cemetery development and Weighbridge have been utilised.

INFRASTRUCTURE SERVICES
Electricity Services

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	CAPITAL REPLACEMENT RESERVES	MIG	INEP
Nkululekweni	New	3	12,500,000	-	-	-	-	-	-	-
Motsekuoa	New	3	-	12,500,000	10,000,000	-10,000,000	-			-
Tholang	New	1	10,125,000	10,125,000	10,125,000	-10,125,000	-	-	-	-
Skiti	New	1	7,750,000	7,750,000	7,750,000	-7,750,000	-	-	-	-
fubane	New	23	1,250,000	1,250,000	1,250,000	-1,250,000	-	-	-	-
Matolong	New	23	1,400,000	1,400,000	1,400,000	-1,400,000	-	-	-	-
Bethesda	New	23	3,000,000	3,000,000	3,000,000	-3,000,000	-	-	-	-
Jabavu	New	2	3,875,000	3,875,000	3,875,000	-3,875,000	-			-
Sifolweni Electrification pre-eng	New	7	568,538	568,538	568,538	-	568,538	568,538		
Replace 1 substation switch gears	New	19	3,000,000	3,000,000	3,000,000	-	3,000,000	3,000,000	-	-
Replace 3 transformer	New	19	3,000,000	3,000,000	3,000,000	200,000	3,200,000	3,200,000	-	-
Fencing of Transfomers	New	19	500,000	500,000	500,000	-250,000	250,000	250,000	-	-
Refurbishment of FM Tower line	New	19	2,000,000	2,000,000	2,000,000	500,000	2,500,000	2,500,000	-	-
Christmas Lights in Town	New	19	500,000	500,000	500,000	-500,000	-	-	-	-
Installation of 500 Streetlights	Upgrade	19	7,860,500	7,860,500	6,000,000	-430,000	5,570,000	-	5,570,000	-
Highmast Lights	New	1	900,000	900,000	900,000	-	900,000	900,000		
Highmast Lights	New	26	900,000	900,000	900,000	-	900,000	900,000		
Laptops	New	Admin	60,000	60,000	60,000	50,000	110,000	110,000		
			59,189,038	59,189,038	48,828,538	-37,830,000	16,998,538	11,428,538	5,570,000	-

- The total budget for Electricity services has decreased by R 37,830,000 to an adjusted budget of R 16,998,538 due to the following;

  a) The budget for the following projects funded by INEP grant have been reclassified to operating expenditure as per National treasury guideline.
     - Motsekuoa Electrification ; R 11,711,000
     - Tholang Electrification ; R 10,125,000
     - Skiti Electrification ; R 5,830,000
     - Fubane Electrification ; R 1,250,000
     - Matolong Electrification ; R 1,454,000
     - Bethesda Electrification ; R 3,000,000
     - Jabavu Electrification ; R 4,030,000

  b) The budget for street lights funded by MIG has been decreased by R 430,000 to fund Matatiele Sports centre phase 2.

  c) The budget of R 500,000 for Christmas lights has been reprioritised to fund the refurbishment of FM Tower line.

Project Management Unit

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	CAPITAL REPLACEMENT RESERVES	MIG
Extension of Matatiele Sports Centre - Phase 2	New	20	5 000 000	5 000 000	6 000 000	1,119,000	7,119,000	-	7,119,000
Construction of Harry Gwala Internal Streets	New	20	13 750 000	13 750 000	10,090 306	-	10,090,306	-	10,090,306
Rehabilitation of Matatiele Internal Streets-Cluster 1	New	19	4 113 345	4 113,345	2,497 409	-	2,497 409	-	2,497,409
Installation of 20 High Mast	Upgrade	20	5 166 800	5 166 800	5 600 000	-	5,600 000	-	5,600,000
Construction of Cedarville Internal Streets Phase 4	Upgrade	26	2 465 434	2,465,434	2,050 000	-274,000	1 776,000	-	1,776,000
Maluti Internal Streets Phase 5	New	1	2 623,463	2,623 463	1,391 000	-180,000	1,211 000	-	1,211,000
Mahasheng Access Road & Bridge	New	14	2 532 013	2,532 013	441,000	-55,000	386,000	-	386,000
Mnceba - Matlase Access Road & Bridge	New	5	2 095 230	2,095 230	8,512,394	-	8,512,394	-	8,512,394
Mafube-Nkosana Access Road & Bridge	New	8	8,723,915	8 723 915	8,347,770	-	8,347,770	-	8,347,770
Lekhalong via Magema-Outspan Access Road	New	27	1,250,000	1,250 000	933,471	-180,000	753,471	-	753,471
Extension of Matatiele Sports Centre - Phase 2	New	20	4,058,298	4 058,298	4,058,298	-	4,058,298	4 058 298	-
Masopa A/R	New	13	3,500,000	3,500,000	3 500 000	91 000	3,591,000	3 591 000	-
Dlodlweni Phase 2	New	10	3,500,000	3 500 000	3,500,000	502 000	4,002,000	4 002 000	-
Khesa A/R	New	18	2,650,000	2,650,000	2,650 000	152 000	2,802,000	2 802 000	-
Mpofini A/R	New	22	2 300 000	2 300 000	2 300 000	520,000	2,820,000	2 820 000	-
Mango A/R	New	17	2 800 000	2 800 000	2 800 000	154,000	2,954 000	2 954 000	-
Rehabilitation of Matatiele Internal Streets-Cluster 1	New	19	5,360,000	5,360,000	5,360,000	-	5,360,000	5,360 000	
Lekhalong Access Road	New	14	1,500,000	1,500,000	1,500,000	-	1,500,000	1 500,000	
Queens mercy access road			-	-	-	800 000	800 000	800 000	
Silo Facility Phase 4	New	19	3 000 000	3 000 000	3 000 000	-2 219 000	781 000	781 000	
Council Chamber Water Supply	New	Admin	1 400 000	1 400 000	1 400 000	-	1 400 000	1 400 000	
Ngcwengane Bridge	New	7	48 963	48 963	48 963	-	48 963	48 963	
Laptops	New	Admin	90 000	90 000	90 000	-	90 000	90 000	-
Furniture & equipment	New	Admin	75 000	75 000	75 000	-	75 000	75 000	
			78,002,461	78,002,461	76,145,611	430,000	76,575,611	30,282,261	46,293,350

- The total budget for the Project Management has increased by R 430,000 to an adjusted budget of R 76,575,611 due to utilisation of anticipated savings from the street lights funded by the Municipal infrastructure grant and further effects on projects within the unit as follows;

a) The budget allocation for Matatiele sports centre phase 2 has been increased to R 7,119,000.
b) The budget allocation for Masopha access road has been increased to R 3,591,000.
c) The budget allocation for Dlodlweni access road has been increased to R 4,002,000
d) The budget for Khesa access road has been increased to R 2,802,000.
e) The budget for Mpofini access road has been increased to R 2,802,000.
f) The budget for Mango access road has increased to R 2,954,000.
g) Queens mercy access road has been allocated a budget of R 800, 000 in this adjustments budget as the project was delayed from the previous financial year.

Savings anticipated from various projects from the unit have been utilised to fund the additional allocations.

Operations and Maintenance

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2023/2024	1st SPECIAL ADJUSTMENTS BUDGET	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	AMENDMENT	2nd SPECIAL ADJUSTMENTS BUDGET 2023-24	CAPITAL REPLACEMENT RESERVES	MIG	INEP	MUNICIPAL DISASTER RECOVERY GRANT
Project Operations and Maintenance											
Regravelling of 2km out of 3,1 km Access Road and instalation of stormwater, Malubalube AR	Renewal	3	-	1,180,000	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	Renewal	3	-	1,071,000	1 071 000	-	1 071 000	-	-	-	1,071,000
Hillside-Ngcwengane Acess Road & Bridge	Upgrade	7	-	-	15 851 840	-	15,851,840	-	-	-	15,851,840
Mngeni Bridge	Upgrade	7	-	-	4 045 069	-	4,045,069	-	-	-	4,045,069
Baloon Street Crossing Bridge	Upgrade	19	-	-	1,239,125	-	1,239,125	-	-	-	1 239 125
Mabhelen-Upper Mvenyane Access Road &	Upgrade	21	-	-	2,638,848	-	2,638,848	-	-	-	2 638,848
Rockville-Protea Bridge	Upgrade	2	-	-	6,400 000	-	6 400 000	-	-	-	6,400,000
Nyanzela Access Road	Upgrade	17	-	-	2,531,118	-	2 531 118	-	-	-	2,531,118
4km Phollie Access Road at ward 15	New	15	2,000,000	2,000,000	2,000,000	46,000	2,046,000	2,046,000	-	-	-
2 6km Belford Access Road at ward 8	New	8	1,690,000	1 690 000	1 690 000	-36 000	1 654 000	1,654,000	-	-	-
2 4km Moriting Access Road at ward 24	New	24	1 560 000	1 560 000	1 560 000	427 000	1,987,000	1,987,000	-	-	-
9,2km Sheppard's hope Access Road at wrad 16	Renewal	16	3 000 000	3 000 000	2 950 000	-250,000	2,700,000	2,700,000	-	-	-
3,7km Springana Access Road at ward 11	Renewal	11	2 000 000	2,000,000	2,000,000	-119,000	1,881,000	1,881,000	-	-	-
5km Sekhutlong Access Road	Renewal	23	3,000,000	3,000,000	3,000,000	-493,000	2,507,000	2,507,000	-	-	-
3 6km Mkrwabo Access Road at ward 18	Renewal	18	2,340,000	2 340,000	2,340,000	-129,000	2 211 000	2 211 000	-	-	-
6 3km Pamlaville – Mngeni Access Road	Renewal	7	3,095,000	3 095 000	3 095 000	-500 000	2 595 000	2,595,000	-	-	-
Upgrade of Municipal Offices	Renewal	Admin	1 000 000	1 000 000	1 000 000	-	1,000,000	1,000,000	-	-	-
Municipal Plant	Renewal	All	2 500 000	2 500 000	2,550,000	-	2,550,000	2,550,000	-	-	-
Black Diamond Access Road	Renewal	26	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	-	-	-
Mavundleni Access Road	Renewal	5	1,000,000	1 000 000	1,000,000	-150,000	850 000	850 000	-	-	-
Tsepisong Kamorathaba to Kuyasa AR	Renewal	3	1,000,000	1,000,000	1 000 000	-	1 000 000	1 000 000	-	-	-
Nature reserve access road	Upgrade	19	-	-	-	700,000	700 000	700 000			
Laptops	Renewal	Admin	100,000	100,000	100 000	-	100,000	100,000	-	-	-
Aircons	Renewal	Admin	500 000	500 000	500,000	-	500,000	500,000	-	-	-
Landfill site access road	Upgrade	19	1,000,000	1,000,000	1,000,000	504,000	1,504,000	1,504,000	-	-	-
			26,785,000	29,036,000	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 with the following major effects on projects;

  a) An allocation of R 700, 000 has been made for the Nature reserve access road which was delayed from the previous financial year.

  b) Additional funds have been allocated to landfill site to an adjusted budget of R 1,504,000.

  Savings anticipated from various projects from the unit have been utilised to fund the additional allocations.

Grants Receipts

Description	2023/24 Medium Term Revenue & Expenditure Framework				
	Budget Year 2023/24	1st Special Adjustments Budget	2nd Special Adjustments Budget	Amendment	28 February Adjustments Budget
RECEIPTS:					
Operating Transfers and Grants					
National Government:	309 644 000	309 644 000	309 422 000	-	309 422 000
Local Government Equitable Share	303 970	303 970 000	303 970 000	-	303 970 000
Expanded Public Works Programme Integrated Grant	3 974	3 974 000	3 752 000	-	3 752 000
Local Government Financial Management Grant	1 700	1 700 000	1 700 000	-	1 700 000
Provincial Government:	5 941 000	5 941 000	5 941 000	-	5 941 000
Capacity Building and Other : Library	2 250	2 250 000	2 250 000		2 250 000
Other grant providers:		-	-		-
DEDEAT	3 691	3 691 000	3 691 000		3 691 000
Total Operating Transfers and Grants	315 585 000	315 585 000	315 363 000	-	315 363 000
Capital Transfers and Grants	98 406 000	100 657 000	126 950 000	-	126 950 000
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	39 900	39 900 000	37 400 000	-	37 400 000
Municipal Infrastructure Grant (MIG)	58 506	58 506 000	54 593 000	-	54 593 000
Disaster Response Grant	–	2 251 000	34 957 000	-	34 957 000
Provincial Government	-				
Human Settlement Grant	–	-	57 033 570	-	57 033 570
Total Capital Transfers and Grants	98 406 000	100 657 000	183 983 570	-	183 983 570
TOTAL RECEIPTS OF TRANSFERS & GRANTS	413 991 000	416 242 000	499 346 570	-	499 346 570

Remarks grant and subsidies;

- The total budget on transfers and grants receipts has remained at an allocation of R 499,346,570.

7. TOTAL ADJUSTMENTS BUDGET 2023/2024

DESCRIPTION	APPROVED BUDGET 2023/2024	1st ADJUSTMENTS BUDGET	2ND ADJUSTMENTS BUDGET	AMENDMENT	TOTAL ADJUSTMENTS BUDGET	BUDGET +2024/2025	BUDGET +2025/2026
Operating Budget	514,750,752	514,750,752	517,184,781	46,881,159	564,065,940	535,721,232	566,298,504
Capital Budget	181,716,552	183,967,552	267,489,773	- 37,400,000	230,089,773	130,772,630	120,563,448
TOTAL BUDGET	696,467,304	698,718,304	784,674,554	9,481,159	794,155,710	666,493,862	686,861,952

Remarks on Total Adjustments budget;

- The total approved budget was R 696,467,304, this was adjusted to R 698,718,304 during the 1st Adjustments budget, R 784,674,554 during the 2nd adjustments budget, a further increase of R 9,481,159 has been effected on this adjustments budget to a total Adjustments budget of R 794,155,710.

SECTION 3_ANNUAL BUDGET TABLES

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

EC441 Matatiele - Table B1 Adjustments Budget Summary - 2024/2/28

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	54 360	54 360	–	–	–	–	–	–	54 360	57 024	60 274
Service charges	86 942	86 942	–	–	–	–	–	–	86 942	91 202	96 400
Investment revenue	17 200	17 200	–	–	–	–	11 613	11 613	28 813	18 043	19 071
Transfers recognised - operational	318 510	318 093	–	–	–	–	–	–	318 093	333 878	324 100
Other own revenue	37 741	40 592	–	–	–	–	(3 132)	(3 132)	37 461	39 590	41 847
Total Revenue (excluding capital transfers and contributions)	514 753	517 187	–	–	–	–	8 481	8 481	525 668	539 736	541 692
Employee costs	161 717	161 299	–	–	–	–	7 431	7 431	168 730	165 472	174 904
Remuneration of councillors	25 320	25 320	–	–	–	–	–	–	25 320	26 561	28 075
Depreciation & asset impairment	53 300	53 300	–	–	–	–	–	–	53 300	55 912	59 099
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	78 705	78 705	–	–	–	–	(438)	(438)	78 267	82 561	87 267
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	195 709	198 561	–	–	–	–	39 888	39 888	238 449	205 215	216 954
Total Expenditure	514 751	517 185	–	–	–	–	46 881	46 881	564 066	535 721	566 299
Surplus/(Deficit)	2	2	–	–	–	–	(38 400)	(38 400)	(38 398)	4 015	(24 606)
Transfers and subsidies - capital (monetary allocations)	95 481	181 254	–	–	–	–	–	–	181 254	90 533	90 561
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Capital expenditure & funds sources											
Capital expenditure	181 717	267 490	–	–	–	–	(37 400)	(37 400)	230 090	130 723	120 563
Transfers recognised - capital	95 481	181 254	–	–	–	–	(37 400)	(37 400)	143 854	90 533	90 561
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	86 236	86 236	–	–	–	–	–	–	86 236	40 190	30 002
Total sources of capital funds	181 717	267 490	–	–	–	–	(37 400)	(37 400)	230 090	130 723	120 563
Financial position											
Total current assets	523 856	523 856	–	–	–	–	(97 301)	(97 301)	426 557	607 100	676 080
Total non current assets	1 304 697	1 390 470	–	–	–	–	(136 120)	(136 120)	1 254 350	1 379 507	1 440 972
Total current liabilities	160 394	160 394	–	–	–	–	(81 777)	(81 777)	78 617	223 895	288 388
Total non current liabilities	38 827	38 827	–	–	–	–	(38 827)	(38 827)	–	38 827	38 827
Community wealth/Equity	1 629 334	1 715 107	–	–	–	–	(112 816)	(112 816)	1 602 291	1 723 882	1 789 837
Cash flows											
Net cash from (used) operating	147 918	233 691	–	–	–	–	(37 400)	(37 400)	196 291	141 731	113 534
Net cash from (used) investing	(181 717)	(267 490)	–	–	–	–	37 400	37 400	(230 090)	(130 723)	(120 563)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	326 924	326 924	–	–	–	–	(41 624)	(41 624)	285 300	337 933	330 903
Cash backing/surplus reconciliation											
Cash and investments available	326 924	326 924	–	–	–	–	(41 624)	(41 624)	285 300	337 933	330 903
Application of cash and investments	27 845	28 277	–	–	–	–	(29 914)	(29 914)	(1 637)	23 232	10 822
Balance - surplus (shortfall)	299 079	298 647	–	–	–	–	(11 710)	(11 710)	286 938	314 701	320 080
Asset Management											
Asset register summary (WDV)	1 145 895	1 145 895	–	–	–	–	(98 960)	(98 960)	1 046 935	1 106 823	1 057 226
Depreciation	53 300	53 300	–	–	–	–	–	–	53 300	55 912	59 099
Renewal and Upgrading of Existing Assets	31 517	64 378	–	–	–	–	321	321	64 699	32 407	32 900
Repairs and Maintenance	25 645	25 645	–	–	–	–	(3 950)	(3 950)	21 695	26 902	28 435
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	15 964	15 945	–	–	–	–	–	–	15 945	16 727	17 680
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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

28 February 2024

EC441 Matatiele - Table B2 Adjustments Budget Financial Performance (functional classification) - 2024/2/28

Standard 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	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		403 019	403 019	–	–	–	–	11 543	11 543	414 562	426 696	422 209
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		403 019	403 019	–	–	–	–	11 543	11 543	414 562	426 696	422 209
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		12 190	11 968	–	–	–	–	(59)	(59)	11 909	8 618	9 110
Community and social services		6 989	6 767	–	–	–	–	(59)	(59)	6 708	3 163	3 343
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		5 201	5 201	–	–	–	–	–	–	5 201	5 456	5 767
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		62 020	152 949	–	–	–	–	(3 097)	(3 097)	149 852	64 787	67 701
Planning and development		3 504	63 389	–	–	–	–	(3 097)	(3 097)	60 292	3 676	3 886
Road transport		58 516	89 560	–	–	–	–	–	–	89 560	61 112	63 816
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		133 005	130 505	–	–	–	–	94	94	130 599	130 167	133 234
Energy sources		113 716	111 216	–	–	–	–	–	–	111 216	109 933	111 847
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		19 289	19 289	–	–	–	–	94	94	19 383	20 234	21 387
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	610 234	698 441	–	–	–	–	8 481	8 481	706 922	630 269	632 254
Expenditure - Functional												
Governance and administration		233 487	233 487	–	–	–	–	16 335	16 335	249 822	244 844	258 842
Executive and council		33 967	33 967	–	–	–	–	(304)	(304)	33 664	35 632	37 663
Finance and administration		194 744	194 744	–	–	–	–	16 575	16 575	211 319	204 203	215 884
Internal audit		4 775	4 775	–	–	–	–	64	64	4 839	5 009	5 295
Community and public safety		51 797	51 575	–	–	–	–	18 438	18 438	70 013	50 167	53 826
Community and social services		27 466	27 244	–	–	–	–	19 394	19 394	46 638	24 643	26 048
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		24 331	24 331	–	–	–	–	(956)	(956)	23 375	25 523	26 978
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		105 773	108 429	–	–	–	–	(24 899)	(24 899)	83 530	110 956	117 280
Planning and development		36 759	41 611	–	–	–	–	(2 402)	(2 402)	39 209	40 658	42 976
Road transport		67 014	66 818	–	–	–	–	(22 498)	(22 498)	44 321	70 297	74 304
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		123 693	123 693	–	–	–	–	37 007	37 007	160 701	129 754	137 158
Energy sources		102 345	102 345	–	–	–	–	36 704	36 704	139 049	107 360	113 480
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		21 348	21 348	–	–	–	–	303	303	21 651	22 394	23 671
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	514 751	517 185	–	–	–	–	46 881	46 881	564 066	535 721	566 299
Surplus/ (Deficit) for the year		95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955

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

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

Vote Description [Insert departmental structure etc] R thousands	Ref	2023/24 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year 2024/25 Adjusted Budget	Budget Year 2025/26 Adjusted Budget
Revenue by Vote	1											
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		402 544	402 544	–	–	–	–	11 663	11 663	414 207	426 198	421 683
Vote 3 - Corporate		475	475	–	–	–	–	(120)	(120)	355	496	527
Vote 4 - Development and Planning		3 504	63 389	–	–	–	–	(3 097)	(3 097)	60 292	3 676	3 886
Vote 5 - Community		31 479	31 257	–	–	–	–	35	35	31 292	28 852	30 497
Vote 6 - Infrastructure		172 232	200 776	–	–	–	–	–	–	200 776	171 045	175 663
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 5 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	610 234	698 441	–	–	–	–	8 481	8 481	706 922	630 269	632 254
Expenditure by Vote	1											
Vote 1 - Executive Council		33 967	33 967	–	–	–	–	(304)	(304)	33 664	35 632	37 663
Vote 2 - Finance and Admin		111 852	111 852	–	–	–	–	8 152	8 152	120 004	117 250	123 974
Vote 3 - Corporate		82 892	82 892	–	–	–	–	8 423	8 423	91 315	86 954	91 910
Vote 4 - Development and Planning		38 759	41 611	–	–	–	–	(2 402)	(2 402)	39 209	40 658	42 976
Vote 5 - Community		73 146	72 924	–	–	–	–	18 741	18 741	91 665	72 561	76 597
Vote 6 - Infrastructure		169 359	169 163	–	–	–	–	14 206	14 206	183 370	177 658	187 784
Vote 7 - Internal Audit		4 775	4 775	–	–	–	–	64	64	4 839	5 009	5 295
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	514 751	517 185	–	–	–	–	46 881	46 881	564 066	535 721	566 299
Surplus/ (Deficit) for the year	2	95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955

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

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

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

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

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

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

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

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

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

28 February 2024

EC441 Matatiele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2024/2/28

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	74 915	79 185
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	15 526	15 526	–	–	–	–	–	–	15 526	16 287	17 215
Sale of Goods and Rendering of Services		3 930	6 781	–	–	–	–	(3 132)	(3 132)	3 649	4 122	4 357
Agency services		–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		6 500	6 500	–	–	–	–	–	–	6 500	6 818	7 207
Interest earned from Current and Non Current Assets		17 200	17 200	–	–	–	–	11 613	11 613	28 813	18 043	19 071
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 028	2 028	–	–	–	–	–	–	2 028	2 127	2 248
Licence and permits		4 094	4 094	–	–	–	–	–	–	4 094	4 294	4 539
Operational Revenue		965	965	–	–	–	–	–	–	965	1 012	1 070
Non-Exchange Revenue												
Property rates	2	54 360	54 360	–	–	–	–	–	–	54 360	57 024	60 274
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 769	1 769	–	–	–	–	–	–	1 769	1 856	1 961
Licences or permits		25	25	–	–	–	–	–	–	25	26	28
Transfer and subsidies - Operational		318 510	318 093	–	–	–	–	–	–	318 093	333 879	324 100
Interest		18 431	18 431	–	–	–	–	–	–	18 431	19 334	20 436
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		514 753	517 187	–	–	–	–	8 481	8 481	525 668	539 736	541 892
Expenditure By Type												
Employee related costs		161 737	161 299	–	–	–	–	7 431	7 431	168 730	165 472	174 904
Remuneration of councillors		25 320	25 320	–	–	–	–	–	–	25 320	26 561	28 075
Bulk purchases - electricity		71 075	71 075	–	–	–	–	–	–	71 075	74 558	78 806
Inventory consumed		7 629	7 629	–	–	–	–	(438)	(438)	7 191	8 003	8 459
Debt impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		53 300	53 300	–	–	–	–	–	–	53 300	55 912	59 099
Interest		–	–	–	–	–	–	–	–	–	–	–
Contracted services		113 385	116 236	–	–	–	–	43 247	43 247	159 484	118 882	125 898
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		6 000	6 000	–	–	–	–	1 000	1 000	7 000	6 294	6 653
Operational costs		76 325	76 325	–	–	–	–	(4 359)	(4 359)	71 965	80 040	84 502
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		514 751	517 185	–	–	–	–	46 881	46 881	564 066	535 721	566 299
Surplus/(Deficit)		2	2	–	–	–	–	(38 400)	(38 400)	(38 398)	4 015	(24 406)
Transfers and subsidies - capital (monetary allocations)		95 481	181 254	–	–	–	–	–	–	181 254	90 533	90 561
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	95 483	181 256	–	–	–	–	(38 400)	(38 400)	142 856	94 548	65 955

Revenue adjustments are as follows;

2. The total approved revenue budget amounted to R 610,233,708 this was adjusted to an adjusted revenue budget of R 612,484,708 during the 1st adjustments budget, R 698,440,957 during the 2nd adjustments budget, this has further been increased by R 8,481,159 to a revenue budget of R 706,922,116 during this budget due to the following;

c) Interest earned on investments has been increased by R 11,613,006 due more revenue anticipated on this item from investments made and after considering the positive variance during the midterm.

d) Other revenue has been decreased by R 3,131,848, this is due to adjustment of revenue anticipated of the project management fees from the human settlement's grants, this has been adjusted to align with 5% of the allocation of R 57,033,570 and not the total allocation as previously provided.

Operating expenditure adjustments

2. The approved operating expenditure budget was R 514,750,752 this was increased to R 517,184,781 during the 2nd adjustments budget, a further increase of R 46,881,159 has been affected on this adjustments budget to a total operating expenditure budget of R 564,065,940 due to the following;
   f) Employee related costs have increased by R 7,430,814 due to additional funds allocated for Expanded Public works programme.
   g) Debt impairment has been increased by R 1000,000 to provide for the discount schemes/ incentives as a debt reduction strategy.
   h) Inventory consumed has decreased by R 438,004 due savings anticipated on this item which have been utilised to allocate more funds to other line items.
   i) Contracted services have been increased by R 43,247,411 mainly due to the following;
      - The electrification projects amounting to R 37,400,000 have been included under this item.
      - Accounting services have been allocated additional funds amounting to R 2,050,000 the impairment of assets exercise and review of annual financial statements that is planned to be done by the end of the financial year.
      - Provision of alternate energy for indigent services has been allocated additional funds for the provision of gas stoves amounting to R 4,301,864
      - Prepaid vending services and Valuation services have been allocated additional fund amounting to R 3,300,000.
      - Land survey services have been allocated an additional R 3,530,000.
      - Additional funding of items above has been allocated from anticipated savings from various operational items and contracted services.

   e) Other expenditure has been decreased by R 4,359,062, this is from utilising anticipated items from gifts and promotional items, indigent relief form rates and service charges, professional bodies membership and subscription, registration to conferences, remuneration of ward committees and workmen's compensation.

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

EC441 Matatiele - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2024/2/28

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
			5	6	7	8	9	10	11	12		
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	80	190
Vote 2 - Finance and Admin		3 900	3 900	–	–	–	–	–	–	3 900	600	5 270
Vote 3 - Corporate		2 610	2 610	–	–	–	–	150	150	2 760	4 250	3 022
Vote 4 - Development and Planning		130	57 164	–	–	–	–	–	–	57 164	250	300
Vote 5 - Community		9 130	9 130	–	–	–	–	150	150	9 280	8 560	2 210
Vote 6 - Infrastructure		164 017	192 756	–	–	–	–	(37 400)	(37 400)	155 356	116 833	109 511
Vote 7 - Internal Audit		1 860	1 860	–	–	–	–	(300)	(300)	1 560	150	60
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		181 717	267 490	–	–	–	–	(37 400)	(37 400)	230 090	130 723	120 563
Total Capital Expenditure - Vote		181 717	267 490	–	–	–	–	(37 400)	(37 400)	230 090	130 723	120 563
Capital Expenditure - Functional												
Governance and administration		8 440	8 440	–	–	–	–	(150)	(150)	8 290	5 080	8 542
Executive and council		70	70	–	–	–	–	–	–	70	80	190
Finance and administration		6 510	6 510	–	–	–	–	150	150	6 660	4 850	8 292
Internal audit		1 860	1 860	–	–	–	–	(300)	(300)	1 560	150	60
Community and public safety		4 600	4 600	–	–	–	–	450	450	5 050	7 060	1 760
Community and social services		910	910	–	–	–	–	450	450	1 360	500	1 760
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		3 690	3 690	–	–	–	–	–	–	3 690	6 560	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		99 791	189 491	–	–	–	–	430	430	189 921	62 331	48 611
Planning and development		130	57 164	–	–	–	–	–	–	57 164	250	300
Road transport		99 661	132 328	–	–	–	–	430	430	132 758	62 081	48 311
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		68 886	64 959	–	–	–	–	(38 130)	(38 130)	26 829	56 252	61 650
Energy sources		64 356	60 429	–	–	–	–	(37 830)	(37 830)	22 599	54 752	61 200
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		4 530	4 530	–	–	–	–	(300)	(300)	4 230	1 500	450
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	181 717	267 490	–	–	–	–	(37 400)	(37 400)	230 090	130 723	120 563
Funded by:												
National Government		95 481	124 220	–	–	–	–	(37 400)	(37 400)	86 820	90 533	90 561
Provincial Government		–	57 034	–	–	–	–	–	–	57 034	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	95 481	181 254	–	–	–	–	(37 400)	(37 400)	143 854	90 533	90 561
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		86 236	86 236	–	–	–	–	–	–	86 236	40 190	30 002
Total Capital Funding		181 717	267 490	–	–	–	–	(37 400)	(37 400)	230 090	130 723	120 563

EC441 Matatiele - Table B6 Adjustments Budget Financial Position – 28 February 2024

EC441 Matatiele - Table B6 Adjustments Budget Financial Position - 2024/2/28

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		325 924	325 924	–	–	–	–	(41 624)	(41 624)	285 300	337 933	330 903
Trade and other receivables from exchange transactions	1	125 378	125 378	–	–	–	–	(21 791)	(21 791)	103 587	149 875	175 769
Receivables from non-exchange transactions	1	52 209	52 209	–	–	–	–	(19 319)	(19 319)	32 890	82 948	115 442
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		2 025	2 025	–	–	–	–	555	555	2 580	2 025	2 025
VAT		17 322	17 322	–	–	–	–	(15 122)	(15 122)	2 200	34 319	51 942
Other current assets		–	–	–	–	–	–	–	–	–	–	–
Total current assets		523 858	523 858	–	–	–	–	(97 301)	(97 301)	426 557	607 400	676 000
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		4 960	4 960	–	–	–	–	1 582	1 582	6 542	4 960	4 960
Property, plant and equipment	3	1 297 761	1 383 534	–	–	–	–	(137 819)	(137 819)	1 245 716	1 371 632	1 433 318
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	1 543	1 543	1 543	–	–
Intangible assets		1 975	1 975	–	–	–	–	(1 425)	(1 425)	550	2 915	2 693
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	1 390 470	–	–	–	–	(136 120)	(136 120)	1 254 350	1 379 507	1 440 972
TOTAL ASSETS		1 828 554	1 914 328	–	–	–	–	(233 420)	(233 420)	1 680 907	1 986 907	2 117 052
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		413	413	–	–	–	–	52	52	465	413	413
Trade and other payables from exchange transactions		56 071	56 071	–	–	–	–	5 129	5 129	61 200	105 896	155 925
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Provisions		90 868	90 868	–	–	–	–	(60 875)	(60 875)	29 953	90 868	90 868
VAT		13 041	13 041	–	–	–	–	(26 082)	(26 082)	(13 041)	26 722	41 182
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		160 394	160 394	–	–	–	–	(81 777)	(81 777)	78 617	223 899	288 388
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	38 827	38 827	–	–	–	–	(38 827)	(38 827)	–	38 827	38 827
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		38 827	38 827	–	–	–	–	(38 827)	(38 827)	–	38 827	38 827
TOTAL LIABILITIES		199 221	199 221	–	–	–	–	(120 604)	(120 604)	78 617	262 726	327 215
NET ASSETS	2	1 629 334	1 715 107	–	–	–	–	(112 816)	(112 816)	1 602 291	1 723 882	1 789 837
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 543 098	1 628 871	–	–	–	–	(103 533)	(103 533)	1 525 339	1 637 646	1 703 601
Funds and Reserves		86 236	86 236	–	–	–	–	(9 284)	(9 284)	76 952	86 236	86 236
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		1 629 334	1 715 107	–	–	–	–	(112 816)	(112 816)	1 602 291	1 723 882	1 789 837

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

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

EC441 Matatiele - Table B7 Adjustments Budget Cash Flows - 2024/2/28

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	45 619	48 216
Service charges		76 730	76 730	–	–	–	–	–	–	76 730	80 490	85 078
Other revenue		51 959	54 811	–	–	–	–	(3 132)	(3 132)	51 679	46 665	47 054
Transfers and Subsidies - Operational	1	318 510	318 093	–	–	–	–	–	–	318 093	333 878	324 100
Transfers and Subsidies - Capital	1	95 481	181 254	–	–	–	–	–	–	181 254	90 533	90 561
Interest		17 200	17 200	–	–	–	–	11 613	11 613	28 813	18 043	19 071
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(455 451)	(457 885)	–	–	–	–	(45 881)	(45 881)	(503 766)	(473 515)	(500 547)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 918	233 691	–	–	–	–	(37 400)	(37 400)	196 291	141 731	113 534
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)	(267 490)	–	–	–	–	37 400	37 400	(230 090)	(130 723)	(120 563)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(181 717)	(267 490)	–	–	–	–	37 400	37 400	(230 090)	(130 723)	(120 563)
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)	(33 799)	–	–	–	–	0	0	(33 799)	11 009	(7 030)
Cash/cash equivalents at the year begin:	2	360 723	360 723	–	–	–	–	(41 624)	(41 624)	319 099	326 924	337 933
Cash/cash equivalents at the year end:	2	326 924	326 924	–	–	–	–	(41 624)	(41 624)	285 300	337 933	330 903

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 319,1 million and increased to R 337,9 million in the 2025/26 MTREF.

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

EC441 Matatiele - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2024/2/28

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		
Cash and investments available												
Cash/cash equivalents at the year end	1	326 924	326 924	–	–	–	–	(41 624)	(41 624)	285 300	337 933	330 903
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		326 924	326 924	–	–	–	–	(41 624)	(41 624)	285 300	337 933	330 903
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		(4 281)	(4 281)	–	–	–	–	(10 960)	(10 960)	(15 241)	(7 598)	(10 760)
Other working capital requirements	2	(144 978)	(144 547)					51 205	51 205	(93 341)	(146 274)	(155 521)
Other provisions		90 868	90 868	–	–	–	–	(60 875)	(60 875)	29 993	90 868	90 868
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		86 236	86 236					(9 284)	(9 284)	76 952	86 236	86 236
Total Application of cash and investments:		27 845	28 277	–	–	–	–	(29 914)	(29 914)	(1 637)	23 232	10 822
Surplus(shortfall)		299 079	298 647	–	–	–	–	(11 710)	(11 710)	286 938	314 701	320 080

EC441 Matatiele - Table B9 Asset Management – 28 February 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 February 2024

EC441 Matatiele - Table B10 Basic service delivery measurement - 2024/2/28

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
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic 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 Servic 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 Servic 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 Servic 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)		65000	65000						–	65 000	65000	55000
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)		50	50						–	50	50	50
Refuse (average litres per week)		139.19	139.19						–	139	139.19	139.19
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		15964000	15945000						–	15 945	16727000	17680000
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		15 964	15 945	–	–	–	–	–	–	15 945	16 727	17 680

SECTION 4_SUPPORTING TABLES

8. OVERVIEW OF BUDGET RELATED POLICIES AND BUDGET ASSUMPTIONS

Budget Related Policies

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

Budget Assumptions

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

Tariffs

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

Budget Funding

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

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

EC441 Matatiele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2024/2/28

Description	Ref	2023/24							Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		312 569	312 152	–	–	–	–	312 152	327 646	317 513
Expanded Public Works Programme Integrated Grant		3 974	3 752	–	–	–	–	3 752	–	–
Local Government Financial Management Grant		1 700	1 700	–	–	–	–	1 700	1 700	1 838
Municipal Infrastructure Grant		2 925	2 730	–	–	–	–	2 730	3 069	3 244
Equitable Share		303 970	303 970	–	–	–	–	303 970	322 877	312 431
Provincial Government:		5 941	5 941	–	–	–	–	5 941	6 232	6 587
Specify (Add grant description)		2 250	2 250	–	–	–	–	2 250	2 360	2 495
Specify (Add grant description)		3 691	3 691	–	–	–	–	3 691	3 872	4 093
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	318 510	318 093	–	–	–	–	318 093	333 878	324 100
Capital Transfers and Grants										
National Government:		95 481	124 220	–	–	–	–	124 220	90 533	90 561
Municipal Disaster Relief Grant		–	34 957	–	–	–	–	34 957	–	–
Municipal Infrastructure Grant		55 581	51 863	–	–	–	–	51 863	58 033	60 561
Integrated National Electrification Programme Grant		39 900	37 400	–	–	–	–	37 400	32 500	30 000
Provincial Government:		–	57 034	–	–	–	–	57 034	–	–
Specify (Add grant description)		–	57 034	–	–	–	–	57 034	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	95 481	181 254	–	–	–	–	181 254	90 533	90 561
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	413 991	499 347	–	–	–	–	499 347	424 410	414 661

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

EC441 Matatiele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2024/2/28

Summary of remuneration	Ref	2023/24									
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	% change
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		14 165	14 165			–		(1 527)	(1 527)	12 638	-10.8%
Pension and UIF Contributions		2 975	2 975			–		(859)	(859)	2 116	-28.9%
Medical Aid Contributions		113	113			–		(0)	(0)	113	0.0%
Motor Vehicle Allowance		199	199			–		2 238	2 238	2 437	1125.9%
Cellphone Allowance		2 610	2 610			–		152	152	2 762	5.8%
Housing Allowances		5 259	5 259			–		(5)	(5)	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	3 190	–		–		(347)	(347)	2 843	-10.9%
Pension and UIF Contributions		218	218	–		–		88	88	306	40.6%
Medical Aid Contributions		168	168	–		–		98	98	266	57.9%
Overtime		–	–	–		–		–	–	–	
Performance Bonus		468	468	–		–		373	373	841	79.7%
Motor Vehicle Allowance		2 119	2 119	–		–		512	512	2 631	24.2%
Cellphone Allowance		–	–	–		–		–	–	–	
Housing Allowances		972	972	–		–		(155)	(155)	817	-15.9%
Other benefits and allowances		1	1	–		–		(0)	(0)	1	-0.5%
Payments in lieu of leave		–	–	–		–		–	–	–	
Long service awards		–	–	–		–		–	–	–	
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	
Entertainment		–	–	–		–		–	–	–	
Scarcity		495	495	–		–		85	85	580	17.1%
Acting and post related allowance		–	–	–		–		–	–	–	
In kind benefits		–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality		7 630	7 630	–		–		653	568	8 283	8.6%
% increase			–								
Other Municipal Staff											
Basic Salaries and Wages		107 314	106 896	–	–	–	–	5 173	5 173	112 069	4.4%
Pension and UIF Contributions		15 824	15 824	–	–	–	–	109	109	15 933	0.7%
Medical Aid Contributions		5 945	5 945	–	–	–	–	137	137	6 082	2.3%
Overtime		2 726	2 726	–	–	–	–	–	–	2 726	0.0%
Performance Bonus		8 354	8 354	–	–	–	–	(100)	(100)	8 254	
Motor Vehicle Allowance		7 037	7 037	–	–	–	–	1 535	1 535	8 572	21.8%
Cellphone Allowance		6	6	–	–	–	–	–	–	6	0.0%
Housing Allowances		4 906	4 906	–	–	–	–	38	38	4 944	
Other benefits and allowances		1 973	1 973	–	–	–	–	(114)	(114)	1 859	-5.8%
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	153 668	–	–	–	–	6 778	6 778	160 446	4.1%
% increase											
Total Parent Municipality		187 037	186 619	–	–	–	–	7 431	7 346	194 050	3.7%

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

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

EC441 Matatiele - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2024/2/28

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	Adjusted	Adjusted	Adjusted	Adjusted	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	654	35 878	35 878	35 878	35 878	414 207	425 198	421 683
Vote 3 - Corporate		59	19	8	21	11	174	3	-	16	16	16	16	355	498	527
Vote 4 - Development and Planning		15	20	21	33	41	3 874	18	7	7 158	7 158	7 158	7 158	60 252	3 676	3 885
Vote 5 - Community		1 159	2 867	2 038	2 219	2 162	3 300	1 930	429	2 602	2 602	2 602	2 602	31 292	28 852	30 497
Vote 6 - Infrastructure		7 647	15 995	13 189	17 079	23 189	13 242	12 121	1 129	17 827	17 827	17 827	17 827	200 776	171 045	175 663
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	24 905	20 348	24 065	31 506	125 127	20 308	2 219	63 481	63 481	63 481	63 481	706 922	630 209	632 254
Expenditure by Vote																
Vote 1 - Executive Council		(3 670)	(2 412)	(3 575)	(2 536)	(1 059)	(2 470)	(2 161)	(1 507)	2 770	2 770	2 770	2 770	33 664	35 632	37 663
Vote 2 - Finance and Admin		(8 131)	(8 703)	(6 785)	(8 607)	(8 944)	(9 587)	(10 065)	(1 908)	10 951	10 951	10 951	10 951	120 004	117 250	123 974
Vote 3 - Corporate		(5 487)	(5 574)	(5 432)	(6 862)	(5 907)	(7 737)	(5 647)	(1 944)	8 592	8 592	8 592	8 592	91 315	86 954	91 910
Vote 4 - Development and Planning		(756)	(1 283)	(2 747)	(2 427)	(2 877)	(4 617)	(1 198)	(1 353)	3 106	3 106	3 106	3 106	39 209	40 658	42 976
Vote 5 - Community		(4 920)	(5 990)	(5 535)	(5 697)	(5 947)	(6 261)	(6 439)	(349)	9 816	9 816	9 816	9 816	91 665	72 561	76 697
Vote 6 - Infrastructure		(2 280)	(12 234)	(12 861)	(9 815)	(8 291)	(26 546)	(12 047)	(5 835)	16 930	16 930	16 930	16 930	183 370	177 658	187 784
Vote 7 - Internal Audit		(540)	(231)	(492)	(389)	(275)	(269)	(236)	(19)	411	411	411	411	4 839	5 009	5 295
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)	(36 334)	(33 299)	(57 487)	(37 794)	(12 914)	52 576	52 576	52 576	52 576	584 066	535 721	566 290
Surplus/ (Deficit)		201 534	61 123	57 775	60 399	64 804	182 614	58 102	15 134	10 905	10 905	10 905	10 905	142 856	94 549	65 955

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) - 2024/2/28

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	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	654	35 894	35 894	35 894	8 378	414 562	426 696	422 209
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		166 930	6 023	5 099	4 735	6 114	104 711	6 240	654	35 894	35 894	35 894	35 894	414 562	426 696	422 209
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		170	993	548	414	1 780	1 996	667	420	976	976	976	1 082	11 909	8 619	9 110
Community and social services		65	70	83	98	1 089	1 869	51	29	543	543	543	543	6 706	3 163	3 343
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		104	923	465	316	691	127	615	392	433	433	433	433	5 201	5 456	5 767
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 090	3 564	2 818	10 132	4 369	7 626	4 289	7	15 821	15 821	15 821	85 493	149 852	64 787	67 701
Planning and development		8	18	14	11	5	3 852	7	7	7 158	7 158	7 158	7 158	60 292	3 676	3 885
Road transport		4 083	3 546	2 804	10 120	4 364	3 775	4 281	-	8 663	8 663	8 663	8 663	89 560	61 112	63 816
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4 501	14 115	11 882	8 784	19 243	10 794	9 113	1 138	10 790	10 790	10 790	10 590	130 599	130 167	133 234
Energy sources		3 571	12 451	10 392	6 979	18 860	9 489	7 850	1 129	9 164	9 164	9 164	9 164	111 216	109 933	111 847
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		990	1 664	1 490	1 805	392	1 305	1 263	9	1 626	1 626	1 626	1 626	19 383	20 234	21 387
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		175 751	24 065	20 349	24 005	31 506	125 127	20 308	2 210	63 401	63 401	63 401	82 400	798 022	839 280	832 254
Expenditure - Functional																
Governance and administration		17 827	16 921	16 285	18 394	16 184	20 063	18 109	5 378	22 724	22 724	22 724	52 400	249 822	244 844	258 842
Executive and council		3 670	2 412	3 575	2 536	1 059	2 470	2 161	1 507	2 770	2 770	2 770	2 770	33 664	35 632	37 663
Finance and administration		13 617	14 277	12 217	15 469	14 851	17 324	15 712	3 852	19 544	19 544	19 544	19 544	211 319	204 203	215 884
Internal audit		540	231	492	389	275	269	236	19	411	411	411	411	4 839	5 009	5 295
Community and public safety		3 650	3 896	3 737	3 534	5 184	4 396	4 642	34	7 976	7 976	7 976	17 000	70 013	50 167	53 026
Community and social services		1 817	1 937	2 070	1 921	3 361	2 231	2 858	88	6 140	6 140	6 140	6 140	46 638	24 643	26 048
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 834	1 959	1 668	1 614	1 822	2 165	1 784	(54)	1 836	1 836	1 836	1 836	23 375	25 523	26 978
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 333	3 586	4 618	3 985	4 962	25 181	2 893	(16 814)	4 167	4 167	4 167	40 287	83 539	110 958	117 280
Planning and development		756	1 283	2 747	2 427	2 877	4 617	1 198	1 353	3 106	3 106	3 106	3 106	39 296	40 658	42 976
Road transport		1 577	2 300	1 870	1 558	2 086	20 563	1 694	(18 167)	1 061	1 061	1 061	1 061	44 321	70 297	74 304
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 973	12 825	12 706	10 420	6 969	7 847	12 549	24 317	17 709	17 709	17 709	19 085	160 701	129 754	137 150
Energy sources		704	9 931	10 990	8 258	6 206	5 982	10 353	24 002	15 870	15 870	15 870	15 870	139 049	107 360	113 480
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1 270	2 894	1 798	2 163	763	1 865	1 796	315	1 840	1 840	1 840	1 840	21 651	22 394	23 671
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		25 783	36 428	37 426	36 334	33 209	57 487	37 704	12 914	52 578	52 578	52 578	128 871	584 096	535 721	588 299
Surplus/ (Deficit) 1.		149 968	(11 733)	(17 080)	(12 206)	(1 703)	67 640	(17 406)	(10 695)	10 895	10 895	10 895	(38 411)	142 858	94 548	85 955

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 - 2024/2/28

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		3 479	6 408	4 819	4 672	11 502	537	7 686	1 127	5 951	5 951	5 951	5 951	71 416	74 915	79 185
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		976	859	983	987	974	980	918	–	1 294	1 294	1 294	1 294	15 526	16 287	17 215
Sale of Goods and Rendering of Services		58	75	130	99	48	41	31	43	58	58	58	58	3 649	4 122	4 357
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		92	95	131	129	151	143	164	–	542	542	542	542	6 500	6 818	7 207
Interest earned from Current and Non Current Assets		2 256	2 497	1 765	1 464	2 008	1 016	3 258	–	3 756	3 756	3 756	3 756	28 813	18 043	19 071
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		155	132	76	132	1 023	(637)	(8)	854	169	169	169	169	2 028	2 127	2 248
Licence and permits		98	336	291	289	298	1	584	372	341	341	341	341	4 094	4 294	4 539
Operational Revenue		47	–	–	–	–	152	–	–	80	80	80	80	965	1 012	1 070
Non-Exchange Revenue																
Property rates		38 375	1 633	1 703	1 703	1 704	1 491	1 570	–	4 530	4 530	4 530	4 530	54 360	57 024	60 274
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		8	395	181	29	395	127	92	16	147	147	147	147	1 766	1 856	1 961
Licences or permits		3	7	0	2	3	0	4	1	2	2	2	2	25	26	28
Transfer and subsidies - Operational		126 701	1 228	524	1 915	440	103 456	415	–	26 490	26 490	26 490	26 490	318 093	333 878	324 100
Interest		1 291	1 237	1 504	1 417	1 424	1 418	1 384	–	1 536	1 536	1 536	1 536	18 431	19 334	20 436
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		123	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		7 105	18 878	8 867	7 854	15 954	1 992	12 809	2 150	12 133	12 133	12 133	12 133	525 008	539 738	541 682
Expenditure By Type																
Employee related costs		12 614	13 995	12 382	12 200	12 856	13 442	13 067	(226)	14 910	14 910	14 910	14 910	166 730	165 472	174 904
Remuneration of councillors		1 850	1 850	2 939	1 926	1 062	1 926	1 827	1 354	2 110	2 110	2 110	2 110	25 320	26 561	28 075
Bulk purchases - electricity		–	9 193	10 315	7 375	4 952	5 221	9 328	24 300	5 923	5 923	5 923	5 923	71 075	74 558	78 806
Inventory consumed		26	275	217	323	968	477	378	68	548	548	548	548	7 191	8 083	8 459
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	–	–	–	–	18 282	–	(18 282)	4 442	4 442	4 442	4 442	53 308	55 912	58 099
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		6 510	8 062	7 253	8 476	9 145	8 955	5 984	5 812	18 455	18 455	18 455	18 455	159 464	118 882	125 699
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	700	700	700	700	7 000	6 294	6 653
Operational costs		4 517	3 354	4 111	5 835	4 607	8 783	7 210	887	5 489	5 489	5 489	5 489	71 965	80 040	84 602
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		258	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		25 783	36 428	37 428	30 334	33 299	57 487	37 704	12 914	52 576	52 576	52 576	52 576	564 906	535 721	566 290
Surplus/(Deficit)		(18 678)	(25 750)	(28 561)	(28 480)	(17 345)	(55 495)	(25 193)	(10 755)	(40 443)	(40 443)	(40 443)	(40 443)	(38 398)	4 015	(24 608)
Transfers and subsidies - capital (monetary allocations)		4 076	9 442	8 239	11 047	11 537	16 492	4 270	–	18 585	18 585	18 585	18 585	181 254	90 533	90 561
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(14 602)	(16 309)	(21 123)	(17 433)	(5 808)	(39 003)	(20 923)	(10 755)	(21 859)	(21 859)	(21 859)	(21 859)	142 856	94 548	65 955

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

EC441 Matatiele - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2024/2/28

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		5 729	5 518	4 317	6 200	4 509	6 379	5 241	1 887	5 359	5 359	5 359	5 359	43 480	45 619	48 216
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	64 309	67 460	71 306
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		687	686	585	797	802	848	862	196	1 035	1 035	1 035	1 035	–	–	–
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	12 421	13 029	13 772
Rental of facilities and equipment		2 256	2 497	2 383	1 484	2 088	1 016	3 256	–	3 756	3 756	3 756	3 756	2 148	2 127	2 248
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	–	28 813	18 043	19 071
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		25	63	39	55	35	19	54	18	147	147	147	147	–	–	–
Fines, penalties and forfeits		212	477	316	310	321	1	634	403	343	343	343	343	1 769	1 856	1 961
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	4 119	4 321	4 567
Agency services		126 676	1 713	1 923	31	658	104 761	778	971	26 490	26 490	26 490	26 490	–	–	–
Transfers and Subsidies - Operational		(593)	1 174	2 844	555	254	346	121	134	3 376	3 376	3 376	3 376	318 093	333 878	324 100
Other revenue		–	–	–	–	–	–	–	–	–	–	–	–	43 643	38 381	38 277
Cash Receipts by Source		134 987	12 128	12 360	9 411	8 479	113 198	18 746	3 699	40 507	40 507	40 507	40 507	518 803	524 714	523 519
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	–	–	181 254	90 533	90 561
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	12 360	9 411	8 479	113 198	18 746	3 699	40 507	40 507	40 507	40 507	700 057	615 247	614 081
Cash Payments by Type																
Employee related costs		–	–	–	–	–	–	–	–	2 110	2 110	2 110	2 110	168 730	165 472	174 904
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	25 320	26 561	28 075
Finance charges		–	10 572	11 663	8 481	5 695	6 005	10 727	–	5 923	5 923	5 923	5 923	–	–	–
Bulk purchases - Electricity	2	7	277	345	526	597	1 046	443	1 936	548	548	548	548	71 075	74 558	78 808
Acquisitions - water & other inventory	3	–	–	–	–	–	–	–	–	–	–	–	–	7 191	8 003	8 459
Contracted services		–	–	–	–	–	–	–	–	–	–	–	–	159 464	118 802	125 099
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		5 440	4 600	5 287	7 540	8 918	11 532	9 315	5 962	5 489	5 489	5 489	5 489	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–	–	–	–	71 965	80 040	84 802
Cash Payments by Type		11 303	21 542	22 800	21 738	20 251	24 454	23 989	11 765	32 524	32 524	32 524	32 524	503 766	473 515	500 547
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	–	–	–	230 090	130 723	120 563
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		11 303	21 542	22 800	21 738	20 251	24 454	23 989	11 765	32 524	32 524	32 524	32 524	733 856	604 238	621 110
NET INCREASE/(DECREASE) IN CASH HELD		123 603	(9 414)	(10 432)	(12 327)	(11 771)	88 737	(13 243)	(8 066)	7 983	7 983	7 983	7 983	(33 799)	11 009	(7 030)
Cash/cash equivalents at the month/year beginning:		254 787	378 391	368 977	358 544	346 217	334 446	425 182	409 939	401 873	409 856	417 839	425 822	319 099	326 924	337 933
Cash/cash equivalents at the month/year end:		378 391	368 977	358 544	346 217	334 446	423 182	409 939	401 873	409 856	417 839	425 822	433 805	285 300	337 933	330 903

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) - 2024/2/28

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		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Development and Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	6	6	6	6	70	80	190
Vote 2 - Finance and Admin		–	–	–	–	–	–	–	–	325	325	325	325	3 800	800	5 270
Vote 3 - Corporate		–	–	–	–	–	–	–	–	248	248	248	248	2 760	4 250	3 022
Vote 4 - Development and Planning		–	–	–	–	–	–	–	–	7 140	7 140	7 140	7 140	57 164	250	300
Vote 5 - Community		–	–	–	–	–	–	–	–	791	791	791	791	9 280	8 560	2 210
Vote 6 - Infrastructure		–	–	–	–	–	–	–	–	9 687	9 687	9 687	9 687	155 356	116 633	109 511
Vote 7 - Internal Audit		–	–	–	–	–	–	–	–	95	95	95	95	1 560	150	60
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	–	–	–	–	–	–	–	–	18 291	18 291	18 291	18 291	230 090	130 723	120 563
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	18 291	18 291	18 291	18 291	230 090	130 723	120 563

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) - 2024/2/28

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	33	276	76	299	(1 547)	173	4 414	673	673	673	2 547	8 290	5 080	8 542
Executive and council		–	–	–	–	–	20	–	–	6	6	6	6	70	80	190
Finance and administration		–	33	230	76	299	2 846	173	–	573	573	573	573	6 660	4 850	8 292
Internal audit		–	–	46	–	–	(4 414)	–	4 414	95	95	95	95	1 560	150	60
Community and public safety		347	–	40	–	203	40	167	(203)	473	473	473	3 035	5 050	7 060	1 760
Community and social services		–	–	40	–	203	–	167	(203)	166	166	166	166	1 360	500	1 760
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		347	–	–	–	–	40	–	–	308	308	308	308	3 690	6 560	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 329	4 115	3 477	9 001	8 798	11 388	4 939	3 169	19 521	19 521	19 521	83 144	189 921	62 331	48 611
Planning and development		–	–	25	–	–	3 921	11	–	7 140	7 140	7 140	7 140	57 164	250	300
Road transport		3 329	4 115	3 451	9 001	8 798	7 467	4 928	3 169	12 381	12 381	12 381	12 381	132 758	62 081	48 311
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	5 128	4 752	2 220	8 011	7 859	1 007	(21 836)	(2 376)	(2 376)	(2 376)	26 816	26 829	56 252	61 650
Energy sources		–	5 128	4 732	2 214	7 969	7 859	1 007	(22 237)	(2 694)	(2 694)	(2 694)	(2 694)	22 599	54 752	61 200
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	20	6	42	–	–	401	318	318	318	318	4 230	1 500	450
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		3 676	9 276	8 544	11 298	17 310	17 749	6 285	(14 455)	18 291	18 291	18 291	115 543	230 090	130 723	120 563

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I LIZO MATIWANE, Municipal Manager of **Matatiele Local Municipality**, hereby certify that the 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 adjustment Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name Lizo Matiwane

Municipal Manager of Matatiele Local Municipality (EC441)

Signature

Date 28/02/2024