



MATATIELE

LOCAL MUNICIPALITY

2025/2026 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

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.

For Council to note additional allocations from the Municipal disaster recovery grant (MDRG), Library support grant and funds received from Human settlements and the Alfred Nzo district in the 2025/2026 financial year.

SECTION 1 _RESOLUTIONS

It is recommended that;

1. That, the adjusted budget of the municipality for the year 2025/26; and its indicative for the two projected outer years 2026/2027 and 2027/2028 as outlined on the report be tabled as set out in the following:
2. The approved budget was R 675,099, 736 in the 2025/26 financial year, this was adjusted to
3. R 694,485, 402 during the 1st adjustments budget, a further increase of R30,892,00 has been affected on this adjustments budget to an adjustments budget of R725,377,402 . Revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be
4. R 661,984,311 and R 690,696,721 respectively.
5. The municipality's approved conditional and unconditional grants amounted to R 432,7 million, this was adjusted to R450,1 million during the 1st adjustments budget. The grant transfers and subsidies increased by R30,8 million to an adjustments budget of R481, million.
6. The approved operating expenditure budget was R 594,623,647, this has increased by R678,000 to an adjusted budget of R595,301,647 in this adjustments budget. For the two outer years 2026/27 and 2027/28 the operating expenditure budget is anticipated to be R 619,414,388 and R 635,558,328 respectively
7. The approved capital expenditure was R 163,364, 950, this was adjusted to R180,750,61 during the 1st adjustments budget, this has increased with R30,214,000 to an adjustments budget of R210,964,617 in this adjustments budget. For the two outer years 2026/27 and 2027/28 capital expenditure is anticipated to be R 92,124,250 and R 97,063,380 respectively.
8. The total approved annual budget was R 757,988,594, this was adjusted to R775,374,261 during the 1st adjustments budget , this has increased by a further R30,892,000 to an adjustments budget of R806,266,261 during this adjustments budget.
9. The additional funding for the municipal disaster recovery grant has been allocated to maintain the following projects;
 - a. Tlakanelo access road and bridge at a budget of R8,249,319.
 - b. Sifolweni access road and bridge at a budget of R5,326,625.
 - c. Motsing access road at a budget of R3,680,581.

- d. Rholweni access road as a budget of R5,680,000.
 - e. Sekhutlong access road at a budget of R3,687,475.
 - f. Tsita -Pehong access road at a budget of R3,590,000.
10. The following projects delayed from the 2024/2025 financial year have been included in this adjustments budget;
- a) Kinira to Shepard Hope access road with a budget of R1,234,541.
 - b) Procurement of a Generator with a budget of R400,000 ,
 - c) No adjustments have been made on the approved tariffs.
11. That, no changes have been made on the budget related policies as previously adopted.

SECTION 2 _EXECUTIVE SUMMARY

2.1 INTRODUCTION

The purpose of the report is to table to council the adjustments budget as required in terms of section 28 (2)(a, b, d & f of the Municipal Finance Management Act 56 of 2003.

During the first week of January 2026, the Accounting Officer, as instructed by the Local Government: Municipal Finance Management Act 56 of 2003, Section 72, assessed the performance of the municipality during the first half of the financial year. Based on the assessment, it was discovered that there is a need to do an adjustment budget as per chapter 4 of the MFMA. A report by the Accounting Officer and Mayor was sent to both treasuries (National and Provincial) about the assessment as per section 72 of the MFMA.

The mid-term performance report was also submitted to Council for noting

The municipality may in terms of section 28 of the MFMA revise its approved annual budget through an adjustments budget.

2.2 ADJUSTMENTS BUDGET OVERVIEW

ADJUSTMENTS BUDGET FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1											
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	91,308	91,308	-	-	-	-	(0)	(0)	91,308	94,960	98,739
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	15,526	15,526	-	-	-	-	(0)	(0)	15,526	16,147	16,793
Sale of Goods and Rendering of Services		26,470	26,470	-	-	-	-	(0)	(0)	26,470	26,184	27,335
Agency services		1,800	1,800	-	-	-	-	-	-	1,800	1,872	1,947
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,200	2,200	-	-	-	-	0	0	2,200	2,288	2,380
Interest earned from Current and Non Current Assets		28,813	28,813	-	-	-	-	-	-	28,813	29,966	31,164
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,220	2,220	-	-	-	-	0	0	2,220	2,309	2,401
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		4,434	4,434	-	-	-	-	(0)	(0)	4,434	4,611	4,796
Operational Revenue		905	905	-	-	-	-	(0)	(0)	905	915	952
Non-Exchange Revenue												
Property rates	2	61,937	61,937	-	-	-	-	(0)	(0)	61,937	67,597	70,300
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,048	3,048	-	-	-	-	-	-	3,048	3,170	3,297
Licences or permits		25	25	-	-	-	-	0	0	25	26	27
Transfer and subsidies - Operational		331,654	331,654	-	-	-	-	678	678	332,332	324,160	338,919
Interest		24,270	24,270	-	-	-	-	-	-	24,270	25,241	26,250
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		594,610	594,610	-	-	-	-	678	678	595,288	599,445	625,320
Expenditure By Type												
Employee related costs		186,701	186,701	-	-	-	-	(0)	(0)	186,701	194,013	198,931
Remuneration of councillors		24,666	24,666	-	-	-	-	(0)	(0)	24,666	25,113	25,741
Bulk purchases - electricity		98,000	98,000	-	-	-	-	(0)	(0)	98,000	102,410	104,970
Inventory consumed		7,033	7,033	-	-	-	-	430	430	7,463	6,897	7,069
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		22,322	22,322	-	-	-	-	(0)	(0)	22,322	29,926	30,674
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		170,618	170,618	-	-	-	-	178	178	170,796	171,627	176,359
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		6,500	6,500	-	-	-	-	0	0	6,500	6,792	6,962
Operational costs		78,784	78,784	-	-	-	-	70	70	78,854	82,635	84,851
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		594,624	594,624	-	-	-	-	678	678	595,302	619,414	635,558
Surplus/(Deficit)		(14)	(14)	-	-	-	-	0	0	(14)	(19,970)	(10,239)
Transfers and subsidies - capital (monetary allocations)		82,490	99,876	-	-	-	-	30,214	30,214	130,090	62,539	65,377
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138

Remarks on Revenue;

1. The approved budget was R 675,099, 736 in the 2025/26 financial year, this was adjusted to R 694,485, 402 during the 1st adjustments budget, a further increase of R30,892,00 has been affected on this adjustments budget to an adjustments budget of R725,377,402 due to the following;
 - a) The municipality has been allocated an additional R30,214,000 for the municipal disaster recovery grant as per the division of revenue amended bill 2025.
 - b) An additional provincial allocation of R28,000 for the library support has been included in this adjustments budget.
 - c) The department of Human settlement has funded the municipality with an amount of R500,000 for assistance with review of human settlements sector plans.
 - d) An allocation of R150,000 has been received from the Alfred Nzo District Municipality to support the conducting of IDP roadshows.
2. The revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be R 661,984,311 and R 690,696,721 respectively.

Remarks on operating expenditure;

1. The approved operating expenditure budget was R 594,623,647, this has increased by R678,000 to an adjusted budget of R595,301,647 in this adjustments budget. The increase is due to the following;
 - a) R500,000 has been allocated for the review of human settlements sector plans, to be funded by human settlements.
 - b) R150,000 has been allocated for supporting the municipality in conducting of IDP roadshows 2025/2026 to be funded by the Alfred Nzo District Municipality.
 - c) An additional R28,000 has been allocated for library programmes as per the provincial amended allocations.
2. For the two outer years 2026/27 and 2027/28 the operating expenditure budget is anticipated to be R 619,414,388 and R 635,558,328 respectively.

2025/2026 ADJUSTED CAPITAL EXPENDITURE PER VOTE AND FUNDING SOURCES

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Approved Budget	Budget Adjustment	Amendment	28 February Adjustment Budget 2025/26	Adjusted Budget	Adjusted Budget
Executive and Council	-	-		-	-	-
Municipal Manager's Office	627 000	627 000	-	627 000	-	-
Budget & Treasury	3 770 000	3 770 000	-	3 770 000	-	-
Corporate Services	3 240 000	3 240 000	-	3 240 000	-	-
Community Services	8 000 000	8 000 000	-	8 000 000	8 000 000	8 000 000
Economic Development Planning	18 855 000	18 855 000	-	18 855 000	21 584 800	23 686 280
Infrastructure	128 872 950	146 258 617	30 214 000	176 472 617	62 539 450	65 377 100
	163 364 950	180 750 617	30 214 000	210 964 617	92 124 250	97 063 380
Funding Sources						
Capital Replacement reserves	80 875 000	80 875 000	-	80 875 000	29 584 800	31 686 280
Municipal Disaster Grant	24 543 000	41 928 667	30 214 000	72 142 667	-	-
Municipal Infrastructure Grant	57 646 950	57 646 950	-	57 646 950	62 539 450	65 377 100
Library Support Grant	300 000	300 000	-	300 000	-	-
TOTAL CAPITAL FUNDING	163 364 950	180 750 617	30 214 000	210 964 617	92 124 250	97 063 380

Remarks capital budget.

- a) The approved capital expenditure was R 163,364, 950, has been adjusted to R 180,750,617, this has been increased by R 30,214,000 to an adjusted budget of R 210,964,617. due to the Municipal disaster recovery grant funds rollover for 2023-2024 and 2025-2026, with the following effects;
 - a) Budget allocation for the Municipal manager’s office has remained at an allocation of R 627,000.
 - b) The total budget for Budget and treasury services has remained at budget of R 3,770,000.
 - c) Budget allocation for corporate services remains unchanged with an allocation of R 3,240,000.
 - d) The budget allocation for Community services has been kept at an allocation of R 8,000,000
 - e) The total budget for Economic development and planning has remained at an allocation of R 18,855,000
 - f) The total budget for Infrastructure services has increased with an amount of R 30,214,000 to a total budget R 176,472,617 due to the adjustments Budget to respond to “unforeseeable and unavoidable” events.
 - g) The funding from Municipal Infrastructure has remained at an allocation of R 57,646,950.
 - h) Municipal reserves funding has remained at an allocation of R 80,785,000.

- i) Municipal disaster recovery grant has been increased by R 30,214,000 by to an adjusted budget of R 72,142,667 this includes approved rollover for 2024-2025 financial year.
- j) Library Support grant funding has remained at an allocation of R 300,000.
- k) The internally generated funding remains unchanged at an adjusted budget of R 80,875,000.

6.1 DETAILED CAPITAL BUDGET PER MUNICIPAL VOTE

BUDGET AND TREASURY

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Adjustment Budget	Amendments	28 February Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
Budget Planning & Investments			80 000	80 000	100 000	180 000	180 000	-	-	-
Laptop		Admin	80 000	80 000	100 000	180 000	180 000	-	-	-
Revenue & Expenditure Management			1 000 000	1 000 000	-100 000	900 000	900 000	-	-	-
Indigent system	New	Admin	1 000 000	1 000 000	-100 000	900 000	900 000	-	-	-
Supply Chain Management			2 660 000	2 660 000	-	2 660 000	2 660 000	-	-	-
Municipal Fleet (Double Cabs x 4)	New	Admin	2 000 000	2 000 000	-	2 000 000	2 000 000	-	-	-
Rails and Canopies for Electricity Vehicles	New	Admin	300 000	300 000	-	300 000	300 000	-	-	-
Laptops x2	New	Admin	60 000	60 000	-	60 000	60 000	-	-	-
Tender Documents Shelves	New	Admin	300 000	300 000	-	300 000	300 000	-	-	-
Financial Reporting & Assets Management			30 000	30 000	-	30 000	30 000	-	-	-
Laptop	New	Admin	30 000	30 000	-	30 000	30 000	-	-	-
Finance Governance			-	-	-	-	-	-	-	-
TOTAL BUDGET & TREASURY			3 770 000	3 770 000	-	3 770 000	3 770 000	-	-	-

Remarks;

The total budget for budget and treasury has remained at an allocation of R 3,7 million to be funded from the capital replacement reserves.

- Anticipated savings from the procurement of the indigent management system have been utilised to fund procurement of laptops.

MUNICIPAL MANAGER’S OFFICE

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	SPECIAL ADJUSTMENTS BUDGET	AMENDMENTS	FINAL ADJUSTMENTS BUDGET	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
SPU & Communications			627 000	627 000	-	627 000	627 000	-	-	-
Sound System	New	Admin	50 000	50 000	-	50 000	50 000	-	-	-
Desktops x 2	New	Admin	40 000	40 000	100 000	140 000	140 000	-	-	-
Tripod	New	Admin	30 000	30 000	-	30 000	30 000	-	-	-
Camera, Camera stabilizer and flashlight	New	Admin	50 000	50 000	-	50 000	50 000	-	-	-
Video Camera and its stabilizer	New	Admin	110 000	110 000	-	110 000	110 000	-	-	-
Drone	New	Admin	32 000	32 000	-	32 000	32 000	-	-	-
Podium	New	Admin	50 000	50 000	-	50 000	50 000	-	-	-
Banner stands	New	Admin	20 000	20 000	-	20 000	20 000	-	-	-
Folding table	New	Admin	5 000	5 000	-	5 000	5 000	-	-	-
Multi-media box for streaming and podcast	New	Admin	150 000	150 000	-100 000	50 000	50 000	-	-	-
Camera LED video light kit	New	Admin	60 000	60 000	-	60 000	60 000	-	-	-
Wireless microphone, covers and stands	New	Admin	15 000	15 000	-	15 000	15 000	-	-	-
Internal Flag Stand	New	Admin	15 000	15 000	-	15 000	15 000	-	-	-
Total Municipal Manager’s Office			627 000	627 000	-	627 000	627 000	-	-	-

Remarks;

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

- Anticipated savings from multi-media streaming equipment has been utilised to fund the procurement of computers .

CORPORATE SERVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Adjustment Budget	Amendments	28 February Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG	BUDGET 2026/2027	BUDGET 2027/2028
Public Participation												
ward office furniture	New	Various Wards	400 000	400 000	-50 000	350 000	350 000	-	-	-		
laptopx3	New	Admin	90 000	90 000	50 000	140 000	140 000	-	-	-		
			490 000	490 000	-	490 000	490 000	-	-	-	-	-
Human Resources												
Laptop	New	Admin	150 000	150 000		150 000	150 000	-	-	-		
			150 000	150 000	-	150 000	150 000	-	-	-	-	-
ICT SERVICES												
SURVEILLANCE CAMERAS	Upgrade	Ward 19	600 000	600 000	-	600 000	600 000	-	-	-		
PUBLIC WI FI	Upgrade	Ward 27	300 000	300 000	-	300 000	300 000	-	-	-		
UNINTERRUPTED POWER SUPPLY (ups)	Upgrade	Admin	150 000	150 000	-100 000	50 000	50 000	-	-	-		
SERVER UPGRADE	Upgrade	Admin	900 000	900 000	350 000	1 250 000	1 250 000	-	-	-		
IT EQUIPMENT	Upgrade	Admin	100 000	100 000	-	100 000	100 000	-	-	-		
Furniture & Equipment	Upgrade	Admin	100 000	100 000	-	100 000	100 000	-	-	-		
NETWORK Rewiring	Upgrade	Admin	450 000	450 000	-250 000	200 000	200 000	-	-	-		
			2 600 000	2 600 000	-	2 600 000	2 600 000	-	-	-	-	-
TOTAL CORPORATE SERVICES			3 240 000	3 240 000	-	3 240 000	3 240 000	-	-	-	-	-

Remarks;

The total budget for corporate services has remained at an allocation of R 3,2 million to be funded from the municipal reserves.

- Anticipated savings from Office furniture, Uninterrupted power supply and network rewiring have been utilised to allocate more budget on procurement of laptops and upgrade of the server .

ECONOMIC DEVELOPMENT AND PLANNING

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	Adjustment Budget	Amendments	28 February Adjustment Budget	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG	BUDGET 2026/2027	BUDGET 2027/2028
Planning												
5 x Laptops	New	Admin	160 000	160 000	-	160 000	160 000	-	-	-		
Urban Renewal	New	Admin	3 500 000	3 500 000	-	3 500 000	3 500 000	-	-	-		
survey equipment	New	Admin	580 000	580 000	120 000	700 000	700 000	-	-	-		
			4 240 000	4 240 000	120 000	4 360 000	4 360 000	-	-	-	-	-
Local Economic Development												
laptops	New	Admin	60 000	60 000	-	60 000	60 000	-	-	-		
Completion of Silo facilities	New	19	3 000 000	3 000 000	-120 000	2 880 000	2 880 000	-	-	-		
Furniture & Equipment	New	Admin	50 000	50 000	-	50 000	50 000	-	-	-		
			3 110 000	3 110 000	-120 000	2 990 000	2 990 000	-	-	-	-	-
Human Settlements												
			11 505 000	11 505 000	-	11 505 000	11 505 000	-	-	-	-	-
Furniture		Admin	120 000	120 000	121 742	241 742	241 742	-	-	-		
Tools & Equipment		Admin	375 000	375 000	-121 742	253 258	253 258	-	-	-		
Laptop		Admin	90 000	90 000	75 000	165 000	165 000	-	-	-		
Town hall		19	6 000 000	6 000 000	-286 674	5 713 326	5 713 326	-	-	-		
Upgrade Water Supply at Maggie Resha Tsiu		Admin	920 000	920 000	-	920 000	920 000	-	-	-		
Main office		Admin	4 000 000	4 000 000	211 674	4 211 674	4 211 674	-	-	-		
ECONOMIC DEVELOPMENT AND PLANNING			18 855 000	18 855 000	-	18 855 000	18 855 000	-	-	-	-	-

Remarks;

The total budget for economic development and planning has remained at an allocation R 18,8 million to be funded from the municipal reserves.

- The anticipated savings from the completion of Silo facility, tools & equipment, town hall renovation have been utilised to allocate more budget on the procurement of survey equipment, office furniture and renovations of the main office.

COMMUNITY SERVICES

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	SPECIAL ADJUSTMENTS BUDGET	AMENDMENTS	FINAL ADJUSTMENTS BUDGET	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG	BUDGET 2026/2027	BUDGET 2027/2028
Public Amenities			2 200 000	2 200 000	-	2 200 000	1 900 000	-	300 000	-	-	-
3 X LAPTOPS	New	Admin	100 000	100 000	-	100 000	100 000					
Cedarville and Harry Gwala Fencing	Upgrade	20,26	500 000	500 000	-	500 000	500 000					
Furniture	New	Admin	50 000	50 000	-	50 000	50 000					
Furniture (Library Grant)	New		300 000	300 000	-	300 000	-		300 000	-		
Stadiums borehole	New and upgrade	19	150 000	150 000	-	150 000	150 000					
Fencing of Coffee Pot Rank	Upgrade	19	800 000	800 000	-	800 000	800 000					
Community halls heavy duty plastic chairs	NEW	All Wards	300 000	300 000	-	300 000	300 000					
Public Safety			2 800 000	2 800 000	-	2 800 000	2 800 000	-	-	-	-	-
Generator	New	Admin	-	-	400 000	400 000	400 000					
Construction of Licensing Offices	Upgrade	Admin	2 800 000	2 800 000	-400 000	2 400 000	2 400 000					
Solid Waste & Environment			2 850 000	2 850 000	-	2 850 000	2 850 000	-	-	-	-	-
Cemetery Establishment	New	1,19,26	800 000	800 000	-	800 000	800 000					
Waste Receptical	New	1,19,20,26	500 000	500 000	-	500 000	500 000					
Nature reserve fence	New	20	500 000	500 000	-	500 000	500 000					
Grass cutting Machines	New	1,19,20,26	800 000	800 000	-	800 000	800 000					
Laptops	New	Admin	200 000	200 000	-40 000	160 000	160 000					
furniture	New	Admin	50 000	50 000	40 000	90 000	90 000					
Community Governace			150 000	150 000	-	150 000	150 000	-	-	-	-	-
Laptops x 1	New	Admin	50 000	50 000	-	50 000	50 000					
Office Furniture	New	Admin	50 000	50 000	-	50 000	50 000					
Printer	New	Admin	50 000	50 000	-	50 000	50 000					
TOTAL COMMUNITY SERVICES			8 000 000	8 000 000	-	8 000 000	7 700 000	-	300 000	-	-	-

Remarks ;

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

- Anticipated savings from the construction of licensing offices have been utilised to allocate budget on the procurement of generator which was delayed from the 2024/2025 financial year for the public safety unit.

INFRASTRUCTURE

PROJECT OPERATIONS AND MAINTENANCE

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	SPECIAL ADJUSTMENTS BUDGET	AMENDMENTS	FINAL ADJUSTMENTS BUDGET	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG	BUDGET 2026/2027	BUDGET 2027/2028
Kinira to Shepard Hope Access Road	Existing Upgrade	16		-	1 234 541	1 234 541	1 234 541	-	-	-	-	-
Rhashule Bridge	New	9	2 000 000	2 000 000	-1 484 541	515 460	515 460	-	-	-	-	-
lugada Mahabathini AR (CRR)	new	17	550 000	550 000	-	550 000	550 000	-	-	-	-	-
Lunda Access Road	New	10	1 400 000	1 400 000	-	1 400 000	1 400 000	-	-	-	-	-
Nkululekweni Access Road	New	3	3 500 000	3 500 000	-	3 500 000	3 500 000	-	-	-	-	-
Maloto Access Road	New	11	3 798 000	3 798 000	-	3 798 000	3 798 000	-	-	-	-	-
Baxton Park Bridge	New	19	1 800 000	1 800 000	-	1 800 000	1 800 000	-	-	-	-	-
Lugada Mahlabathini AR (MDRG)	New	17	9 758 000	9 758 000	-	9 758 000	-	-	-	9 758 000	-	-
Mdeni Bridge	New	3	550 000	550 000	-	550 000	550 000	-	-	-	-	-
Mvenyane Access Road and Bridge	New	21	14 785 000	14 785 000	-	14 785 000	-	-	-	14 785 000	-	-
Tar spray, Concrete Mixer and Tar cutter	New	01,19,26	300 000	300 000	150 000	450 000	450 000	-	-	-	-	-
Laptops	New	Admin	80 000	80 000	100 000	180 000	180 000	-	-	-	-	-
Mngeni Bridge Recovery	New	7	-	3 892 987	-	3 892 987	-	-	-	3 892 987	-	-
Mdeni Access Road and Bridge	New	3	-	2 351 082	-	2 351 082	-	-	-	2 351 082	-	-
Lugada to Mahlabathini and Bridge Recovery	New	17	-	6 971 230	-	6 971 230	-	-	-	6 971 230	-	-
Hillside - Ngcwengane A/R and Bridge Recovery	New	7	-	4 170 367	-	4 170 367	-	-	-	4 170 367	-	-
			38 521 000	55 906 667	-	55 906 667	13 978 000	-	-	41 928 667	-	-

Remarks;

The total capital budget for the operations and maintenance unit has remained at an adjusted budget of R55,906,667, the Municipal disaster recovery grant will fund R 41,9 million of the unit budget and R 13, 9 million will be funded from the capital replacement reserves.

- Kinira to Shepard Hope access road has been included on this adjustments budget , the project was delayed to be completed as planned by the end of the 2024/2025 financial year .

The additional funding for the municipal disaster recovery grant has been allocated to maintain the following projects;

- Tlakanelo access road and bridge at a budget of R8,249,319.
- Sifolweni access road and bridge at a budget of R5,326,625.
- Motsing access road at a budget of R3,680,581.
- Rholweni access road as a budget of R5,680,000.
- Sekhutlong access road at a budget of R3,687,475.
- Tsita -Pehong access road at a budget of R3,590,000.

ELECTRICITY

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	SPECIAL ADJUSTMENTS BUDGET	AMENDMENTS	FINAL ADJUSTMENTS BUDGET	CAPITAL REPLACEMENT RESERVES	MIG	LIBRARY SUPPORT	MDRG
4 Transformers , 1 RMU	New/Upgrade	19&20	7 319 410	7 319 410	458 000	7 777 410	7 777 410	-	-	-
Procurement of 1 Cherry Picker Truck	New	19&20	3 000 000	3 000 000	-	3 000 000	3 000 000	-	-	-
FM Towerline	Upgrade	19	2 600 590	2 600 590	-260 000	2 340 590	2 340 590	-	-	-
Landfill site Electrification	Upgrade	19	1 500 000	1 500 000	-198 000	1 302 000	1 302 000	-	-	-
			14 420 000	14 420 000	-	14 420 000	14 420 000	-	-	-

- The capital budget for electricity unit has remained at an allocation of R 14,4 million, to be funded from the capital replacement reserves.
- Anticipated savings from the FM Tower line and the electrification of the landfill site has been utilised to allocate more budget for the replacement of transformers.

PROJECTS DELAYED FROM 2024/2025 INCLUDED ON THE ADJUSTMENTS BUDGET

PROJECT DESCRIPTION	NEW OR UPGRADE OF EXISTING	REGION /WARD	BUDGET 2025/2026	SPECIAL ADJUSTMENTS BUDGET	AMENDMENTS	FINAL ADJUSTMENTS BUDGET	CAPITAL REPLACEMENT RESERVES
Kinira to Shepard Hope Access Road	Existing Upgrade	16		-	1 234 541	1 234 541	1 234 541
Generator	New	Admin	-	-	400 000	400 000	400 000
			-	-	1 634 541	1 634 541	1 634 541

Remarks ;

- Kinira to Shepard Hope access road has been included on this adjustments budget with a budget of R1,234,541.
- Procurement of a Generator has been included on this budget with a budget of R400,000 , the project appointment was delayed from the previous financial year .

TRANSFERS AND GRANTS RECEIPTS

Description	2025-2026 Medium Term Revenue & Expenditure Framework			
	Approved Budget Year 2025/26	Special Adjustment Budget	Amendments	28 February Adjustment Budget 2025-2026
RECEIPTS:				
Operating Transfers and Grants				
National Government:	347 687	347 687	–	347 687
Local Government Equitable Share	319 324	319 324	–	319 324
Integrated National Electrification Programme	20 549	20 549	–	20 549
Expanded Public Works Programme Integrated Grant	2 980	2 980	–	2 980
Local Government Financial Management Grant	1 800	1 800	–	1 800
Municipal Infrastructure Grant (MIG)	3 034	3 034	–	3 034
Provincial Government:	2 616	2 616	678	3 294
Capacity Building and Other : Library	950	950	28	978
Human Settlements	–	–	500	500
District Municipality:	–	–	150	150
IDP roadshows	–	–	150	150
	1 666	1 666	–	1 666
Other grant providers:	–	–	–	–
DEDEAT	1 666	1 666	–	1 666
Total Operating Transfers and Grants	350 303	350 303	678	350 981
Capital Transfers and Grants	82 490	99 876	30 214	130 090
Municipal Infrastructure Grant (MIG)	57 647	57 647	–	57 647
Disaster Recovery Grant	24 543	41 929	30 214	72 143
Capacity Building and Other : Library	300	300	–	300
Total Capital Transfers and Grants	82 490	99 876	30 214	130 090
TOTAL RECEIPTS OF TRANSFERS & GRANTS	432 793	450 179	30 892	481 071

Remarks grant and subsidies;

1. The municipality's approved conditional and unconditional grants amounted to R 432,7 million, this was adjusted to R450,1 million during the 1st adjustments budget. The grant transfers and subsidies increased by R30,8 million to an adjustments budget of R481, million.
 - a) The equitable share has remained at an allocation of R319,324,000.
 - b) The Expanded public works incentive has remained at an allocation of R 2,980,000.
 - c) The finance management grant has remained at an allocation of R 1,800,000.
 - d) The library support grant has increase by R28,000 to at an allocation of R 1,278,000.
 - e) The wattle clearing grant has remained at an allocation of R 1,666,000.
 - f) The allocation for the municipal infrastructure has remained at an allocation of R 60,681,000.
 - g) The allocation for integrated national electrification programme has remained at an allocation of R 20,549,000.
 - h) The approved allocation for the Municipal Disaster recovery grant was R 24,543,000, this was adjusted to R41,928,667 during the 1st adjustments budget,

a further increase of R30,214,000 has been affected adjusting the municipal disaster grant allocation to R72,143,000.

- i) The district allocation of R150,000 for the IDP roadshows has been included on transfers and subsidies.
- j) The allocation of R500,000 from the provincial department of human settlements has been included on the transfers and subsidies.

7. TOTAL ADJUSTMENTS BUDGET 2025/2026

Description	Current Budget			ADJUSTMENTS BUDGET 2025/2026	BUDGET +2026/2027	BUDGET +2027/2028
	APPROVED BUDGET 2025/2026	SPECIAL ADJUSTMENTS BUDGET	AMENDMENT			
Operating Budget	594 623 647	594 623 647	678 000	595 301 647	619 414 388	635 558 328
Capital Budget	163 364 950	180 750 617	30 214 000	210 964 617	92 124 250	93 866 630
Total Budget	757 988 594	775 374 261	30 892 000	806 266 261	711 538 635	729 424 955

Remarks on Total Adjustments budget;

1. The total approved annual budget was R 757,988,594, this was adjusted to R775,374,261 during the 1st adjustments budget, this has increased by a further R30,892,000 to an adjustments budget of R806,266,261 during this adjustments budget.

SECTION 3 _ANNUAL BUDGET TABLES

EC441 Matatiele - Table B1 Adjustments Budget Summary – 23 February 2026

Description	2025/26									Budget Year 2026/27	Budget Year 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	61,937	61,937	-	-	-	-	(0)	(0)	61,937	67,597	70,300
Service charges	106,834	106,834	-	-	-	-	(0)	(0)	106,834	111,107	115,551
Investment revenue	28,813	28,813	-	-	-	-	-	-	28,813	29,966	31,164
Transfers recognised - operational	331,654	331,654	-	-	-	-	678	678	332,332	324,160	338,919
Other own revenue	65,372	65,372	-	-	-	-	0	0	65,372	66,616	69,385
Total Revenue (excluding capital transfers and contributions)	594,610	594,610	-	-	-	-	678	678	595,288	599,445	625,320
Employee costs	186,701	186,701	-	-	-	-	(0)	(0)	186,701	194,013	198,931
Remuneration of councillors	24,666	24,666	-	-	-	-	(0)	(0)	24,666	25,113	25,741
Depreciation & asset impairment	22,322	22,322	-	-	-	-	(0)	(0)	22,322	29,926	30,674
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	105,033	105,033	-	-	-	-	430	430	105,463	109,307	112,040
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	255,903	255,903	-	-	-	-	248	248	256,151	261,055	268,173
Total Expenditure	594,624	594,624	-	-	-	-	678	678	595,302	619,414	635,558
Surplus/(Deficit)	(14)	(14)	-	-	-	-	0	0	(14)	(19,970)	(10,239)
Transfers and subsidies - capital (monetary allocations)	82,490	99,876	-	-	-	-	30,214	30,214	130,090	62,539	65,377
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Capital expenditure & funds sources											
Capital expenditure	163,365	180,751	-	-	-	-	30,214	30,214	210,965	92,124	97,063
Transfers recognized - capital	82,490	99,876	-	-	-	-	30,214	30,214	130,090	62,539	65,377
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80,875	80,875	-	-	-	-	(0)	(0)	80,875	29,585	31,686
Total sources of capital funds	163,365	180,751	-	-	-	-	30,214	30,214	210,965	92,124	97,063
Financial position											
Total current assets	430,240	430,240	-	-	-	-	0	0	430,240	512,356	576,097
Total non current assets	1,275,562	1,292,947	-	-	-	-	30,214	30,214	1,323,161	1,337,760	1,404,150
Total current liabilities	201,988	201,988	-	-	-	-	0	0	201,988	218,654	235,987
Total non current liabilities	22,501	22,501	-	-	-	-	-	-	22,501	22,501	22,501
Community wealth/Equity	1,481,313	1,498,699	-	-	-	-	30,214	30,214	1,528,913	1,608,961	1,721,759
Cash flows											
Net cash from (used) operating	104,931	122,316	-	-	-	-	30,214	30,214	152,530	88,824	102,363
Net cash from (used) investing	(163,365)	(180,751)	-	-	-	-	(30,214)	(30,214)	(210,965)	(92,124)	(97,063)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	204,366	204,366	-	-	-	-	0	0	204,366	227,536	232,836
Cash backing/surplus reconciliation											
Cash and investments available	230,836	230,836	-	-	-	-	0	0	230,836	227,536	232,836
Application of cash and investments	72,582	72,581	-	-	-	-	0	0	72,582	(39,823)	(80,553)
Balance - surplus (shortfall)	158,255	158,255	-	-	-	-	(0)	(0)	158,255	267,360	313,389
Asset Management											
Asset register summary (WDV)	1,134,258	1,134,258	-	-	-	-	1,511	1,511	1,135,769	1,104,732	1,074,059
Depreciation	22,322	22,322	-	-	-	-	(0)	(0)	22,322	29,926	30,674
Renewal and Upgrading of Existing Assets	36,255	53,641	-	-	-	-	28,787	28,787	82,428	2,805	3,085
Repairs and Maintenance	28,250	28,250	-	-	-	-	(4,490)	(4,490)	23,760	29,936	30,098
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	20,865	-	-	-	-	-	20,865	20,865	20,865	21,700	22,568
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

EC441 Matatiele - Table B2 Adjustments Budget Financial Performance (functional classification) – 23 February 2026

Standard Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		437,220	437,220	-	-	-	-	150	150	437,370	443,540	463,051
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		437,220	437,220	-	-	-	-	150	150	437,370	443,540	463,051
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17,474	17,474	-	-	-	-	28	28	17,502	13,048	13,576
Community and social services		8,646	8,646	-	-	-	-	28	28	8,674	3,867	4,027
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		8,828	8,828	-	-	-	-	(0)	(0)	8,828	9,181	9,548
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		90,736	108,122	-	-	-	-	30,714	30,714	138,836	71,563	74,780
Planning and development		5,502	5,502	-	-	-	-	500	500	6,002	5,722	5,951
Road transport		85,234	102,620	-	-	-	-	30,214	30,214	132,834	65,841	68,829
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		131,670	131,670	-	-	-	-	(0)	(0)	131,670	133,833	139,290
Energy sources		114,257	114,257	-	-	-	-	(0)	(0)	114,257	117,456	122,258
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		17,413	17,413	-	-	-	-	0	0	17,413	16,377	17,032
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	677,100	694,485	-	-	-	-	30,892	30,892	725,377	661,984	690,697
Expenditure - Functional												
<i>Governance and administration</i>		270,868	270,868	-	-	-	-	4,899	4,899	275,768	283,651	290,728
Executive and council		33,755	33,755	-	-	-	-	0	0	33,755	34,223	35,051
Finance and administration		232,129	232,129	-	-	-	-	5,014	5,014	237,144	243,840	249,875
Internal audit		4,984	4,984	-	-	-	-	(115)	(115)	4,869	5,588	5,802
<i>Community and public safety</i>		58,193	58,193	-	-	-	-	1,641	1,641	59,835	58,355	59,002
Community and social services		28,268	28,268	-	-	-	-	3,778	3,778	32,046	26,577	26,709
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		29,925	29,925	-	-	-	-	(2,137)	(2,137)	27,789	31,778	32,293
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		96,110	96,110	-	-	-	-	(2,838)	(2,838)	93,272	108,688	111,474
Planning and development		45,203	45,203	-	-	-	-	2,197	2,197	47,400	48,160	49,364
Road transport		50,908	50,908	-	-	-	-	(5,035)	(5,035)	45,873	60,529	62,110
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		169,452	169,452	-	-	-	-	(3,025)	(3,025)	166,427	168,720	174,354
Energy sources		142,991	142,991	-	-	-	-	(1,690)	(1,690)	141,301	142,913	147,937
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		26,461	26,461	-	-	-	-	(1,335)	(1,335)	25,126	25,808	26,418
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	594,624	594,624	-	-	-	-	678	678	595,302	619,414	635,558
Surplus (Deficit) for the year		82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138

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

C441 Matatiele - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 23 February 2026

Vote Description <i>(Insert departmental structure etc)</i>	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		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		
Revenue by Vote	1											
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		436,870	436,870	-	-	-	-	150	150	437,020	443,176	462,673
Vote 3 - Corporate		350	350	-	-	-	-	(0)	(0)	350	364	379
Vote 4 - Development and Planning		5,502	5,502	-	-	-	-	500	500	6,002	5,722	5,951
Vote 5 - Community		34,887	34,887	-	-	-	-	28	28	34,915	29,424	30,607
Vote 6 - Infrastructure		199,491	216,677	-	-	-	-	30,214	30,214	247,091	183,298	191,087
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	677,100	694,485	-	-	-	-	30,892	30,892	725,377	661,984	690,697
Expenditure by Vote	1											
Vote 1 - Executive Council		33,755	33,755	-	-	-	-	0	0	33,755	34,223	35,051
Vote 2 - Finance and Admin		132,658	132,658	-	-	-	-	5,345	5,345	138,003	143,183	148,356
Vote 3 - Corporate		99,471	99,471	-	-	-	-	(330)	(330)	99,140	100,657	101,519
Vote 4 - Development and Planning		45,203	45,203	-	-	-	-	2,197	2,197	47,400	48,160	49,364
Vote 5 - Community		84,654	84,654	-	-	-	-	307	307	84,961	84,163	85,420
Vote 6 - Infrastructure		193,899	193,899	-	-	-	-	(6,725)	(6,725)	187,174	203,441	210,046
Vote 7 - Internal Audit		4,984	4,984	-	-	-	-	(115)	(115)	4,869	5,588	5,802
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	594,624	594,624	-	-	-	-	678	678	595,302	619,414	635,558
Surplus/ (Deficit) for the year	2	82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138

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) – 23 February 2026

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	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	91,308	91,308	-	-	-	-	(0)	(0)	91,308	94,960	98,759
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	15,526	15,526	-	-	-	-	(0)	(0)	15,526	16,147	16,793
Sale of Goods and Rendering of Services		26,470	26,470	-	-	-	-	(0)	(0)	26,470	26,184	27,335
Agency services		1,800	1,800	-	-	-	-	-	-	1,800	1,872	1,947
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,200	2,200	-	-	-	-	0	0	2,200	2,288	2,380
Interest earned from Current and Non-Current Assets		28,813	28,813	-	-	-	-	-	-	28,813	29,966	31,164
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,220	2,220	-	-	-	-	0	0	2,220	2,309	2,401
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		4,434	4,434	-	-	-	-	(0)	(0)	4,434	4,611	4,796
Operational Revenue		905	905	-	-	-	-	(0)	(0)	905	915	952
Non-Exchange Revenue												
Property rates	2	61,937	61,937	-	-	-	-	(0)	(0)	61,937	67,597	70,300
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,048	3,048	-	-	-	-	-	-	3,048	3,170	3,297
Licences or permits		25	25	-	-	-	-	0	0	25	26	27
Transfer and subsidies - Operational		331,654	331,654	-	-	-	-	678	678	332,332	334,160	338,919
Interest		24,270	24,270	-	-	-	-	-	-	24,270	25,241	26,250
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		594,610	594,610	-	-	-	-	678	678	595,288	599,445	625,320
Expenditure By Type												
Employee related costs		186,701	186,701	-	-	-	-	(0)	(0)	186,701	194,013	198,931
Remuneration of councillors		24,666	24,666	-	-	-	-	(0)	(0)	24,666	25,113	25,741
Bulk purchases - electricity		98,000	98,000	-	-	-	-	(0)	(0)	98,000	102,410	104,970
Inventory consumed		7,033	7,033	-	-	-	-	430	430	7,463	6,897	7,069
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		22,322	22,322	-	-	-	-	(0)	(0)	22,322	29,926	30,674
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		170,618	170,618	-	-	-	-	178	178	170,796	171,627	176,359
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		6,500	6,500	-	-	-	-	0	0	6,500	6,792	6,962
Operational costs		78,784	78,784	-	-	-	-	70	70	78,854	82,635	84,851
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		594,624	594,624	-	-	-	-	678	678	595,302	619,414	635,558
Surplus/(Deficit)		(14)	(14)	-	-	-	-	0	0	(14)	(19,970)	(10,239)
Transfers and subsidies - capital (monetary allocations)		82,490	99,876	-	-	-	-	30,214	30,214	130,090	62,539	65,377
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	82,476	99,862	-	-	-	-	30,214	30,214	130,076	42,570	55,138

Revenue adjustments are as follows;

The approved budget was R 675,099, 736 in the 2025/26 financial year, this was adjusted to R 694,485, 402 during the 1st adjustments budget, a further increase of R30,892,00 has been affected on this adjustments budget to an adjustments budget of R725,377,402. Revenue budget for the indicative years 2026/27 and 2027/28 is anticipated to be R 661,984,311 and R 690,696,721 respectively.

Remarks on operating expenditure;

The approved operating expenditure budget was R 594,623,647, this has increased by R678,000 to an adjusted budget of R595,301,647 in this adjustments budget. For the two outer years 2026/27 and 2027/28 the operating expenditure budget is anticipated to be R 619,414,388 and R 635,558,328 respectively.

EC441 Matatiele - Table B5 Adjustments Capital Expenditure Budget by vote and funding – 23 February 2026

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		4,397	4,397	-	-	-	-	(0)	(0)	4,397	-	-
Vote 3 - Corporate		3,240	3,240	-	-	-	-	0	0	3,240	-	-
Vote 4 - Development and Planning		18,855	18,855	-	-	-	-	(0)	(0)	18,855	-	-
Vote 5 - Community		8,000	8,000	-	-	-	-	(0)	(0)	8,000	-	-
Vote 6 - Infrastructure		128,873	146,259	-	-	-	-	30,214	30,214	176,473	92,124	97,063
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		183,886	180,761	-	-	-	-	30,214	30,214	210,986	92,124	97,063
Total Capital Expenditure - Vote		183,886	180,761	-	-	-	-	30,214	30,214	210,986	92,124	97,063
Capital Expenditure - Functional												
Governance and administration		7,837	7,837	-	-	-	-	0	0	7,837	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		7,837	7,837	-	-	-	-	0	0	7,837	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5,160	5,160	-	-	-	-	(0)	(0)	5,160	-	-
Community and social services		2,350	2,350	-	-	-	-	(0)	(0)	2,350	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		2,800	2,800	-	-	-	-	0	0	2,800	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		133,308	160,984	-	-	-	-	30,214	30,214	180,908	92,124	97,063
Planning and development		18,855	18,855	-	-	-	-	-	-	18,855	-	-
Road transport		114,453	131,839	-	-	-	-	30,214	30,214	162,053	92,124	97,063
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		17,270	17,270	-	-	-	-	(0)	(0)	17,270	-	-
Energy sources		14,420	14,420	-	-	-	-	(0)	(0)	14,420	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2,850	2,850	-	-	-	-	(0)	(0)	2,850	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	183,886	180,761	-	-	-	-	30,214	30,214	210,986	92,124	97,063
Funded by:												
National Government		82,190	99,578	-	-	-	-	30,214	30,214	129,790	62,539	65,377
Provincial Government		300	300	-	-	-	-	-	-	300	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	82,490	99,878	-	-	-	-	30,214	30,214	130,090	62,539	65,377
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		80,875	80,875	-	-	-	-	(0)	(0)	80,875	29,585	31,686
Total Capital Funding		183,886	180,761	-	-	-	-	30,214	30,214	210,986	92,124	97,063

EC441 Matatiele - Table B6 Adjustments Budget Financial Position - 23 February 2026

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	2026/27 Adjusted Budget	2027/28 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		230,836	-	-	-	-	-	-	-	230,836	227,536	232,836
Trade and other receivables from exchange transactions	1	54,254	-	-	-	-	-	0	0	54,254	85,694	118,454
Receivables from non-exchange transactions	1	125,528	-	-	-	-	-	-	-	125,528	130,767	136,255
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		3,784	-	-	-	-	-	-	-	3,784	3,784	3,784
VAT		10,438	-	-	-	-	-	-	-	10,438	59,175	79,368
Other current assets		5,400	-	-	-	-	-	-	-	5,400	5,400	5,400
Total current assets		430,240	-	-	-	-	-	0	0	430,240	512,356	576,097
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		4,960	-	-	-	-	-	-	-	4,960	4,960	4,960
Property, plant and equipment	3	1,267,568	-	-	-	-	-	17,386	17,386	1,284,954	1,329,767	1,396,156
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		1,543	-	-	-	-	-	-	-	1,543	1,543	1,543
Intangible assets		1,491	-	-	-	-	-	-	-	1,491	1,491	1,491
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1,275,562	-	-	-	-	-	17,386	17,386	1,292,947	1,337,760	1,404,150
TOTAL ASSETS		1,705,802	-	-	-	-	-	17,386	17,386	1,723,187	1,850,116	1,980,247
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		528	-	-	-	-	-	-	-	528	528	528
Trade and other payables from exchange transactions		65,900	-	-	-	-	-	-	-	65,900	65,900	65,900
Trade and other payables from non-exchange transactions		29,800	-	-	-	-	-	-	-	29,800	29,800	29,800
Provisions		43,950	-	-	-	-	-	-	-	43,950	43,950	43,950
VAT		61,810	-	-	-	-	-	-	-	61,810	78,476	95,809
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		201,988	-	-	-	-	-	-	-	201,988	218,654	235,987
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	22,501	-	-	-	-	-	-	-	22,501	22,501	22,501
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		22,501	-	-	-	-	-	-	-	22,501	22,501	22,501
TOTAL LIABILITIES		224,489	-	-	-	-	-	-	-	224,489	241,155	258,487
NET ASSETS	2	1,481,313	-	-	-	-	-	17,386	17,386	1,498,699	1,608,961	1,721,759
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,400,438	-	-	-	-	-	17,386	17,386	1,417,824	1,579,376	1,690,073
Funds and Reserves		80,875	-	-	-	-	-	-	-	80,875	29,585	31,686
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1,481,313	-	-	-	-	-	17,386	17,386	1,498,699	1,608,961	1,721,759

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

EC441 Matatiele - Table B7 Adjustments Budget Cash Flows – 23 February 2026

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2026/27	2027/28
R thousands		A	3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		52,646	52,646	–	–	–	–	(0)	(0)	52,646	57,457	59,755
Service charges		90,809	90,809	–	–	–	–	(0)	(0)	90,809	94,441	98,219
Other revenue		84,321	84,321	–	–	–	–	0	0	84,321	75,429	78,222
Transfers and Subsidies - Operational		331,654	331,654	–	–	–	–	678	678	332,332	324,160	338,919
Transfers and Subsidies - Capital	1	82,490	99,876	–	–	–	–	30,214	30,214	130,090	62,539	65,377
Interest		28,813	28,813	–	–	–	–	–	–	28,813	57,494	59,794
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(565,802)	(565,802)	–	–	–	–	(678)	(678)	(566,480)	(582,696)	(597,922)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		104,931	122,316	–	–	–	–	30,214	30,214	152,530	88,824	102,383
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		(163,385)	180,751	–	–	–	–	(391,715)	(391,715)	(210,965)	(92,124)	(97,063)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(163,385)	180,751	–	–	–	–	(391,715)	(391,715)	(210,965)	(92,124)	(97,063)
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		(58,434)	303,087	–	–	–	–	(381,501)	(381,501)	(58,434)	(3,300)	5,300
Cash/cash equivalents at the year begin:	2	262,801	262,801	–	–	–	–	–	–	262,801	230,836	227,536
Cash/cash equivalents at the year end:	2	204,366	565,888	–	–	–	–	(361,501)	(361,501)	204,366	227,536	232,836

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

The projected cash and cash equivalents reflecting a positive R 204,3 million and increase to R 232,8 million in the 2027/28 MTREF.

EC441 Matatiele - Table B8 Cash backed reserves/accumulated surplus reconciliation – 23 February 2026

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	204,366	204,366	-	-	-	-	-	-	204,366	227,536	232,836
Other current investments > 90 days		26,470	26,470	-	-	-	-	0	0	26,470	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		230,836	230,836	-	-	-	-	0	0	230,836	227,536	232,836
Applications of cash and investments												
Unspent conditional transfers		29,800	29,800	-	-	-	-	(0)	(0)	29,800	29,800	29,800
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		51,372	51,372	-	-	-	-	0	0	51,372	19,301	16,440
Other working capital requirements	2	(133,415)	(133,415)	-	-	-	-	0	0	(133,415)	(162,459)	(202,430)
Other provisions		43,950	43,950	-	-	-	-	-	-	43,950	43,950	43,950
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		80,875	80,875	-	-	-	-	-	-	80,875	29,585	31,686
Total Application of cash and investments:		72,582	72,581	-	-	-	-	0	0	72,582	(39,823)	(80,553)
Surplus(shortfall)		158,255	158,255	-	-	-	-	(0)	(0)	158,255	267,360	313,389

EC441 Matatiele - Table B9 Asset Management – 23 February 2026

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 – 23 February 2026

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2026/27	2027/28
		A	A1	B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	127,110	127,110	--	--	--	--	1,427	1,427	128,537	89,319	93,978
Roads Infrastructure		80,648	80,648	--	--	--	--	582	582	81,230	89,319	93,978
Storm water Infrastructure		2,000	2,000	--	--	--	--	(0)	(0)	2,000	--	--
Electrical Infrastructure		4,101	4,101	--	--	--	--	(458)	(458)	3,643	--	--
Water Supply Infrastructure		150	150	--	--	--	--	--	--	150	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		600	600	--	--	--	--	(350)	(350)	250	--	--
Infrastructure		87,499	87,499	--	--	--	--	(226)	(226)	87,273	89,319	93,978
Community Facilities		1,800	1,800	--	--	--	--	(0)	(0)	1,800	--	--
Sport and Recreation Facilities		3,500	3,500	--	--	--	--	(0)	(0)	3,500	--	--
Community Assets		5,300	5,300	--	--	--	--	(0)	(0)	5,300	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		10,600	10,600	--	--	--	--	(308)	(308)	10,292	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets	6	10,600	10,600	--	--	--	--	(308)	(308)	10,292	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		1,000	1,000	--	--	--	--	(400)	(400)	600	--	--
Intangible Assets		1,000	1,000	--	--	--	--	(400)	(400)	600	--	--
Computer Equipment		3,080	3,080	--	--	--	--	1,462	1,462	4,542	--	--
Furniture and Office Equipment		3,737	3,737	--	--	--	--	195	195	3,932	--	--
Machinery and Equipment		8,594	8,594	--	--	--	--	486	486	9,081	--	--
Transport Assets		7,300	7,300	--	--	--	--	218	218	7,518	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
Meture		--	--	--	--	--	--	--	--	--	--	--
Immature		--	--	--	--	--	--	--	--	--	--	--
Living Resources		--	--	--	--	--	--	--	--	--	--	--
Total Renewal of Existing Assets to be adjusted	2	550	17,936	--	--	--	--	0	0	17,936	605	665
Roads Infrastructure		550	17,936	--	--	--	--	0	0	17,936	605	665
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		550	17,936	--	--	--	--	0	0	17,936	605	665
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets	6	--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2026/27
R thousands		A	A1	B	C	D	E	F	G	H		
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	35,705	35,705	-	-	-	-	28,787	28,787	64,492	2,200	2,420
Roads Infrastructure		28,785	28,785	-	-	-	-	29,074	29,074	57,859	2,200	2,420
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		920	920	-	-	-	-	(0)	(0)	920	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		29,705	29,705	-	-	-	-	29,074	29,074	58,779	2,200	2,420
Community Facilities		6,000	6,000	-	-	-	-	(287)	(287)	5,713	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		6,000	6,000	-	-	-	-	(287)	(287)	5,713	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	163,365	180,751	-	-	-	-	30,214	30,214	210,965	92,124	97,063
Roads Infrastructure		109,983	127,369	-	-	-	-	29,656	29,656	157,025	92,124	97,063
Storm water Infrastructure		2,000	2,000	-	-	-	-	(0)	(0)	2,000	-	-
Electrical Infrastructure		4,101	4,101	-	-	-	-	(458)	(458)	3,643	-	-
Water Supply Infrastructure		1,070	1,070	-	-	-	-	(0)	(0)	1,070	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		600	600	-	-	-	-	(350)	(350)	250	-	-
Infrastructure		117,754	135,139	-	-	-	-	28,848	28,848	163,987	92,124	97,063
Community Facilities		7,800	7,800	-	-	-	-	(287)	(287)	7,513	-	-
Sport and Recreation Facilities		3,500	3,500	-	-	-	-	(0)	(0)	3,500	-	-
Community Assets		11,300	11,300	-	-	-	-	(287)	(287)	11,013	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		10,600	10,600	-	-	-	-	(308)	(308)	10,292	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		10,600	10,600	-	-	-	-	(308)	(308)	10,292	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1,000	1,000	-	-	-	-	(400)	(400)	600	-	-
Intangible Assets		1,000	1,000	-	-	-	-	(400)	(400)	600	-	-
Computer Equipment		3,080	3,080	-	-	-	-	1,462	1,462	4,542	-	-
Furniture and Office Equipment		3,737	3,737	-	-	-	-	195	195	3,932	-	-
Machinery and Equipment		8,594	8,594	-	-	-	-	486	486	9,081	-	-
Transport Assets		7,300	7,300	-	-	-	-	218	218	7,518	-	-
Land		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	2025/26										Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H	I	J		
R thousands														
TOTAL CAPITAL EXPENDITURE to be adjusted	4	183,986	180,761	--	--	--	--	30,214	30,214	210,995	92,124	97,088		
ASSET REGISTER SUMMARY - PPE (MDV)	5	1,134,258	1,134,258	--	--	--	--	1,511	1,511	1,135,769	1,104,732	1,074,059		
Roads Infrastructure		(10,515)	(10,515)	--	--	--	--	0	0	(10,515)	(40,372)	(64,826)		
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Electrical Infrastructure		7,319	7,319	--	--	--	--	458	458	7,777	7,319	7,319		
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Infrastructure		(9,195)	(9,195)	--	--	--	--	458	458	(8,737)	(33,053)	(57,507)		
Community Assets		1,127,525	1,127,525	--	--	--	--	--	--	1,127,525	1,127,525	1,127,525		
Heritage Assets		1,543	1,543	--	--	--	--	--	--	1,543	1,543	1,543		
Investment properties		4,900	4,900	--	--	--	--	--	--	4,900	4,900	4,900		
Other Assets		(20)	(20)	--	--	--	--	0	0	(20)	(41)	(82)		
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--		
Intangible Assets		1,491	1,491	--	--	--	--	(400)	(400)	1,091	1,491	1,491		
Computer Equipment		1,324	1,324	--	--	--	--	712	712	2,036	1,465	1,465		
Furniture and Office Equipment		2,937	2,937	--	--	--	--	195	195	3,132	2,937	2,937		
Machinery and Equipment		2,075	2,075	--	--	--	--	328	328	2,403	2,223	2,159		
Transport Assets		1,619	1,619	--	--	--	--	218	218	1,837	(4,318)	(10,403)		
Land		--	--	--	--	--	--	--	--	--	--	--		
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--		
Living Resources		--	--	--	--	--	--	--	--	--	--	--		
TOTAL ASSET REGISTER SUMMARY - PPE (MDV)	5	1,184,258	1,184,258	--	--	--	--	1,511	1,511	1,186,769	1,104,732	1,074,059		
EXPENDITURE OTHER ITEMS														
<u>Depreciation & asset impairment</u>		22,322	22,322	--	--	--	--	(0)	(0)	22,322	29,926	30,674		
<u>Repairs and Maintenance by asset class</u>	3	28,250	28,250	--	--	--	--	(4,490)	(4,490)	28,780	29,898	30,098		
Roads Infrastructure		3,100	3,100	--	--	--	--	50	50	3,150	3,239	3,320		
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Infrastructure		3,100	3,100	--	--	--	--	50	50	3,150	3,239	3,320		
Community Facilities		2,790	2,790	--	--	--	--	(1,140)	(1,140)	1,650	3,494	3,557		
Sport and Recreation Facilities		9,700	9,700	--	--	--	--	(520)	(520)	9,180	10,137	10,390		
Community Assets		12,490	12,490	--	--	--	--	(1,660)	(1,660)	10,830	13,631	13,947		
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--		
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--		
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--		
Investment properties		--	--	--	--	--	--	--	--	--	--	--		
Operational Buildings		4,080	4,080	--	--	--	--	(1,200)	(1,200)	2,880	2,404	2,454		
Housing		--	--	--	--	--	--	--	--	--	--	--		
Other Assets		4,080	4,080	--	--	--	--	(1,200)	(1,200)	2,880	2,404	2,454		
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--		
Services		--	--	--	--	--	--	--	--	--	--	--		
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--		
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--		
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--		
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--		
Machinery and Equipment		4,080	4,080	--	--	--	--	(1,680)	(1,680)	2,400	4,264	4,370		
Transport Assets		4,500	4,500	--	--	--	--	--	--	4,500	6,399	5,997		
Land		--	--	--	--	--	--	--	--	--	--	--		
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--		
Mature		--	--	--	--	--	--	--	--	--	--	--		
Immature		--	--	--	--	--	--	--	--	--	--	--		
Living Resources		--	--	--	--	--	--	--	--	--	--	--		
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		60,672	60,672	--	--	--	--	(4,490)	(4,490)	46,082	69,882	80,772		
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		22.2%	29.7%							39.1%	3.0%	3.2%		
<i>Renewal and upgrading of Existing Assets as % of deprecn*</i>		162.4%	240.3%							369.3%	9.4%	10.1%		
<i>R&M as a % of PPE</i>		2.5%	2.5%							2.1%	2.7%	2.8%		
<i>Renewal and upgrading and R&M as a % of PPE</i>		5.7%	7.2%							9.3%	3.0%	3.1%		

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 – 23 February 2026.

Description	Ref	2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	2026/27	2027/28
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		327,138	327,138	–	–	0	0	327,138	322,910	337,613
Expanded Public Works Programme Integrated Grant		2,980	2,980	–	–	0	0	2,980	–	–
Local Government Financial Management Grant		1,800	1,800	–	–	–	–	1,800	2,000	2,200
Municipal Infrastructure Grant		3,034	3,034	–	–	(0)	(0)	3,034	3,292	3,441
Equitable Share		319,324	319,324	–	–	0	0	319,324	317,618	331,972
Provincial Government:		4,516	4,516	–	–	–	–	4,516	1,250	1,306
Specify (Add grant description)		2,850	2,850	–	–	–	–	2,850	1,250	1,306
Specify (Add grant description)		1,666	1,666	–	–	–	–	1,666	–	–
District Municipality:		–	–	–	–	150	150	150	–	–
Specify (Add grant description)		–	–	–	–	150	150	150	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	331,654	331,654	–	–	150	150	331,804	324,160	338,919
Capital Transfers and Grants										
National Government:		82,190	99,576	–	–	30,214	30,214	129,790	62,539	65,377
Municipal Infrastructure Grant		57,647	57,647	–	–	(0)	(0)	57,647	62,539	65,377
Municipal Disaster Recovery Grant		24,543	41,929	–	–	30,214	30,214	72,143	–	–
Provincial Government:		300	300	–	–	528	528	828	–	–
Specify (Add grant description)		–	–	–	–	500	500	500	–	–
Specify (Add grant description)		300	300	–	–	28	28	328	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	82,490	99,876	–	–	30,742	30,742	130,618	62,539	65,377
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	414,144	431,530	–	–	30,892	30,892	462,422	386,699	404,296

EC441 Matatiele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits – 23 February 2026

Summary of remuneration	Ref	2025/26								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13,855	13,855			-		0	0	13,855
Pension and UIF Contributions		958	958			-		(0)	(0)	958
Medical Aid Contributions		91	91			-		(0)	(0)	91
Motor Vehicle Allowance		2,178	2,178			-		0	0	2,178
Cellphone Allowance		2,673	2,673			-		(0)	(0)	2,673
Housing Allowances		4,912	4,912			-		0	0	4,912
Other benefits and allowances		-	-			-		-	-	-
Sub Total - Councillors		24,666	24,666			-		(0)	(0)	24,666
% increase			0							(13,703)
Senior Managers of the Municipality										
Basic Salaries and Wages		2,782	2,782	-		-		(350)	(350)	2,432
Pension and UIF Contributions		489	489	-		-		0	0	489
Medical Aid Contributions		343	343	-		-		(0)	(0)	343
Overtime		-	-	-		-		-	-	-
Performance Bonus		580	580	-		-		0	0	580
Motor Vehicle Allowance		2,905	2,905	-		-		(130)	(130)	2,775
Cellphone Allowance		-	-	-		-		-	-	-
Housing Allowances		904	904	-		-		(0)	(0)	904
Other benefits and allowances		1	1	-		-		(0)	(0)	1
Payments in lieu of leave		-	-	-		-		-	-	-
Long service awards		-	-	-		-		-	-	-
Post-retirement benefit obligations		-	-	-		-		-	-	-
Entertainment		-	-	-		-		-	-	-
Scarcity	5	540	540	-		-		0	0	540
Acting and post related allowance		-	-	-		-		-	-	-
In kind benefits		-	-	-		-		-	-	-
Sub Total - Senior Managers of Municipality		8,543	8,543	-		-		(480)	(480)	8,063
% increase			(0)							(0)
Other Municipal Staff										
Basic Salaries and Wages		124,147	124,147	-		-		780	780	124,927
Pension and UIF Contributions		21,360	21,360	-		-		(300)	(300)	21,060
Medical Aid Contributions		8,001	8,001	-		-		0	0	8,001
Overtime		3,980	3,980	-		-		20	20	4,000
Performance Bonus		9,305	9,305	-		-		(0)	(0)	9,305
Motor Vehicle Allowance		7,060	7,060	-		-		(20)	(20)	7,040
Cellphone Allowance		6	6	-		-		-	-	6
Housing Allowances		3,221	3,221	-		-		(0)	(0)	3,221
Other benefits and allowances		1,076	1,076	-		-		0	0	1,076
Payments in lieu of leave		-	-	-		-		-	-	-
Long service awards		-	-	-		-		-	-	-
Post-retirement benefit obligations		-	-	-		-		-	-	-
Entertainment		-	-	-		-		-	-	-
Scarcity		-	-	-		-		-	-	-
Acting and post related allowance		-	-	-		-		-	-	-
In kind benefits		-	-	-		-		-	-	-
Sub Total - Other Municipal Staff		178,157	178,157	-		-		480	480	178,637
% increase										
Total Parent Municipality		211,366	211,366	-	-	-	-	(0)	(0)	211,366

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

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

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted						
R thousands																
Revenue by Vote																
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Finance and Admin		173,093	6,922	6,165	5,551	4,800	112,575	5,596	148	-	-	-	-	437,020	443,176	462,673
Vote 3 - Corporate		16	19	14	13	4	5	9	4	-	-	-	-	350	364	379
Vote 4 - Development and Planning		370	13	627	503	178	129	77	1	-	-	-	-	6,002	5,722	5,951
Vote 5 - Community		3,220	1,589	4,293	3,536	3,427	(708)	367	299	-	-	-	-	34,915	29,424	30,607
Vote 6 - Infrastructure		13,749	25,036	20,547	19,110	26,648	23,641	11,282	1,839	-	-	-	-	247,091	183,298	191,087
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		190,448	33,579	31,646	28,713	35,056	135,643	17,331	2,292	-	-	-	-	725,377	661,984	690,697
Expenditure by Vote																
Vote 1 - Executive Council		(4,363)	(2,214)	(2,377)	(2,403)	(2,321)	(2,472)	(2,325)	(142)	-	-	-	-	33,755	34,223	35,051
Vote 2 - Finance and Admin		(3,882)	(8,757)	(8,493)	(10,825)	(6,112)	(9,818)	(14,590)	(2,217)	-	-	-	-	138,003	143,183	148,356
Vote 3 - Corporate		(7,327)	(8,380)	(5,832)	(7,237)	(6,388)	(7,775)	(6,155)	(993)	-	-	-	-	99,140	100,657	101,519
Vote 4 - Development and Planning		(1,013)	(1,962)	(1,417)	(4,954)	(6,021)	(4,476)	161	(53)	-	-	-	-	47,400	48,160	49,364
Vote 5 - Community		(5,556)	(6,103)	(6,213)	(6,256)	(6,408)	(6,493)	(6,362)	(188)	-	-	-	-	84,961	84,163	85,420
Vote 6 - Infrastructure		(2,256)	(24,355)	(18,628)	(11,579)	(9,864)	(48,266)	(12,567)	(6,385)	-	-	-	-	187,174	203,441	210,046
Vote 7 - Internal Audit		(429)	(311)	(274)	(348)	(326)	(269)	(387)	3	-	-	-	-	4,869	5,588	5,802
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		(24,826)	(52,102)	(43,233)	(43,702)	(37,440)	(79,569)	(42,226)	(9,979)	-	-	-	-	595,302	619,414	635,558
Surplus/ (Deficit)		215,274	85,681	74,879	72,415	72,496	215,212	99,557	12,267	-	-	-	-	130,076	42,570	55,138

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

Description - Standard classification	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		173,109	6,941	6,178	5,564	4,804	112,580	5,805	152	-	-	-	122,437	437,370	443,540	463,051
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		173,109	6,941	6,178	5,564	4,804	112,580	5,805	152	-	-	-	-	437,370	443,540	463,051
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,849	349	3,077	2,319	2,291	(1,931)	(860)	297	-	-	-	10,002	17,502	13,048	13,576
Community and social services		1,344	871	1,692	1,935	1,673	(2,355)	(885)	-	-	-	-	-	8,674	3,867	4,027
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		505	(522)	1,385	383	529	424	225	297	-	-	-	-	8,828	9,161	9,548
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,442	6,679	13,194	11,129	9,711	15,475	2,870	1	-	-	-	72,335	138,836	71,563	74,780
Planning and development		370	13	627	503	178	129	77	1	-	-	-	-	6,002	5,722	5,951
Road transport		7,071	6,666	12,567	10,626	9,533	15,346	2,793	-	-	-	-	-	132,834	65,841	68,829
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		8,049	19,610	9,197	9,702	18,341	9,519	9,516	1,842	-	-	-	45,894	131,670	133,833	139,290
Energy sources		6,677	18,370	7,981	8,484	17,116	8,296	8,489	1,839	-	-	-	-	114,257	117,456	122,258
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,371	1,240	1,217	1,218	1,225	1,224	1,027	2	-	-	-	-	17,413	16,377	17,032
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		190,448	33,579	31,646	28,713	35,056	135,643	17,331	2,292	-	-	-	250,668	725,377	661,984	690,667
Expenditure - Functional																
Governance and administration		18,001	19,842	16,975	20,912	15,147	20,334	23,457	3,350	-	-	-	139,929	275,768	283,651	290,728
Executive and council		4,363	2,214	2,377	2,403	2,321	2,472	2,325	142	-	-	-	-	33,755	34,223	35,051
Finance and administration		11,209	17,137	14,324	18,162	12,501	17,592	20,746	3,210	-	-	-	-	237,144	243,840	249,875
Internal audit		429	311	274	348	326	269	387	(3)	-	-	-	-	4,869	5,588	5,802
Community and public safety		3,772	4,412	4,346	4,313	4,485	4,529	4,869	84	-	-	-	29,225	59,835	58,355	59,002
Community and social services		1,963	2,043	2,377	2,555	2,507	2,430	2,520	69	-	-	-	-	32,046	26,577	26,709
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1,808	2,369	1,968	1,757	1,978	2,099	2,149	16	-	-	-	-	27,789	31,778	32,293
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,522	3,949	2,937	6,434	7,875	35,705	1,372	79	-	-	-	32,399	93,272	108,688	111,474
Planning and development		1,013	1,982	1,417	4,954	6,021	4,476	(161)	53	-	-	-	-	47,400	48,160	49,364
Road transport		1,509	1,967	1,520	1,480	1,854	31,229	1,533	26	-	-	-	-	45,873	60,529	62,110
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2,531	24,079	18,975	12,043	9,932	19,002	12,728	6,482	-	-	-	60,676	166,427	168,720	174,354
Energy sources		747	22,388	17,108	10,099	8,009	17,037	11,034	6,358	-	-	-	-	141,301	142,913	147,937
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,784	1,691	1,867	1,943	1,923	1,964	1,694	103	-	-	-	-	25,126	25,808	26,418
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		24,828	52,102	43,233	43,702	37,440	79,569	42,226	9,975	-	-	-	282,229	595,302	619,414	635,558
Surplus/ (Deficit) 1.		165,622	(18,523)	(11,587)	(14,989)	(2,383)	56,074	(24,894)	(7,683)	-	-	-	(11,561)	130,076	42,570	55,138

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

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		6,557	10,179	7,773	8,266	7,100	8,097	8,264	1,839					91,308	94,960	98,759
Service charges - Water		-	-	-	-	-	-	-	-					-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-					-	-	-
Service charges - Waste Management		1,001	993	990	995	996	994	993						15,526	16,147	16,793
Sale of Goods and Rendering of Services		440	8,086	674	613	10,022	156	116	4					26,470	26,184	27,335
Agency services		142	(726)	984	104	236	101	26	147					1,800	1,872	1,947
Interest		-	-	-	-	-	-	-	-					-	-	-
Interest earned from Receivables		119	149	207	217	186	196	225						2,200	2,288	2,380
Interest earned from Current and Non Current Assets		1,598	1,500	3,026	1,179	720	2,154	1,592						28,813	29,966	31,164
Dividends		-	-	-	-	-	-	-						-	-	-
Rent on Land		-	-	-	-	-	-	-						-	-	-
Rental from Fixed Assets		(557)	482	348	237	172	97	119	151					2,220	2,309	2,401
Licence and permits		231	198	190	176	210	73	(15)	146					4,434	4,611	4,796
Special Rating Levies		-	-	-	-	-	-	-	-					905	915	952
Operational Revenue		-	1	1	1	-	0	1	-					905	915	952
Non-Exchange Revenue																
Property rates		37,585	3,696	1,196	2,224	2,256	2,219	2,219	-					61,937	67,597	70,300
Surcharges and Taxes		-	-	-	-	-	-	-	-					-	-	-
Fines, penalties and forfeits		136	8	216	106	87	253	222	5					3,048	3,170	3,297
Licences or permits		0	-	-	(0)	-	-	-	-					25	26	27
Transfer and subsidies - Operational		134,852	1,214	2,212	2,452	2,157	104,555	(586)						332,332	324,160	338,919
Interest		1,290	1,310	1,545	1,736	1,692	1,714	1,721						24,270	25,241	26,250
Fuel Levy		-	-	-	-	-	-	-	-					-	-	-
Operational Revenue		-	-	-	-	-	-	-	-					-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-					-	-	-
Other Gains		-	-	-	-	-	-	-	-					-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-					-	-	-
Total Revenue		9,292	12,776	13,516	11,175	9,821	11,712	11,296	2,283					596,193	600,366	626,271
Expenditure By Type																
Employee related costs		13,776	15,144	14,374	14,599	14,914	15,280	14,987	-					186,701	194,013	198,931
Remuneration of councillors		1,974	1,931	1,928	1,932	1,934	1,937	1,702	-					24,666	25,113	25,741
Bulk purchases - electricity		-	11,977	12,740	9,242	7,145	6,916	6,587	6,340					98,000	102,410	104,970
Inventory consumed		128	103	459	238	239	1,570	199	22					7,463	6,897	7,069
Debt impairment		-	-	-	-	-	-	-	-					-	-	-
Depreciation and amortisation		-	-	-	-	-	32,625	-	-					22,322	29,926	30,674
Interest		-	-	-	-	-	-	1,955	-					170,796	171,627	176,359
Contracted services		3,491	18,288	10,670	13,045	9,906	17,718	7,675	1,687					-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-					-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-					-	-	-
Operational costs		5,457	4,660	3,061	4,645	3,700	3,523	9,121	1,926					78,854	82,635	84,851
Losses on disposal of Assets		-	-	-	-	-	-	-	-					-	-	-
Other Losses		-	-	-	-	-	-	-	-					-	-	-
Total Expenditure		24,826	52,102	43,233	43,702	37,440	79,569	42,226	9,975					595,302	619,414	635,558
Surplus(Deficit)		(15,534)	(39,326)	(29,715)	(32,526)	(27,619)	(67,858)	(31,020)	(7,691)					891	(19,054)	(9,287)
Transfers and subsidies - capital (monetary allocations)		6,894	6,489	12,285	10,506	9,222	15,036	2,434	-					130,090	62,539	65,377
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-					-	-	-
Surplus(Deficit) after capital transfers & contributions		(8,640)	(32,837)	(17,430)	(22,020)	(18,397)	(52,822)	(28,586)	(7,691)					130,981	43,485	56,090

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

Monthly cash flows	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source																
Property rates	1	9,715	7,821	6,912	7,893	11,140	8,007	6,574	2,115	--	--	--	--	52,646	57,457	59,755
Service charges - electricity revenue		--	--	--	--	--	--	--	--	--	--	--	--	77,612	80,716	83,945
Service charges - water revenue		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Service charges - sanitation revenue		639	669	641	619	624	638	663	--	--	--	--	--	--	--	--
Service charges - refuse		--	--	--	--	--	--	--	--	--	--	--	--	13,197	13,725	14,274
Rental of facilities and equipment		1,598	1,500	3,026	1,179	720	2,154	1,592	--	--	--	--	--	2,220	2,309	2,401
Interest earned - external investments		38	24	18	123	463	32	24	--	--	--	--	--	28,813	29,966	31,164
Interest earned - outstanding debtors		--	--	--	--	--	--	--	--	--	--	--	--	26,470	27,529	28,630
Dividends received		82	23	28	39	30	55	59	5	--	--	--	--	--	--	--
Fines, penalties and forfeits		232	199	190	176	211	73	28	146	--	--	--	--	3,048	3,170	3,297
Licences and permits		164	145	151	119	271	116	79	169	--	--	--	--	4,459	4,637	4,823
Agency services		134,743	2,553	30	13	3,148	106,454	20	894	--	--	--	--	1,800	1,872	1,947
Transfers and Subsidies - Operational		79	10,191	2,205	1,130	12,467	1,523	316	763	--	--	--	--	332,332	324,160	338,919
Other revenue		--	--	--	--	--	--	--	--	--	--	--	--	72,794	63,441	65,754
Cash Receipts by Source		147,290	23,124	13,202	11,291	29,074	119,050	9,355	4,092	--	--	--	--	615,391	608,981	634,908
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		--	--	--	--	--	--	--	--	--	--	--	--	130,090	62,539	65,377
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ institutions)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Proceeds on Disposal of Fixed and Intangible Assets		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Short term loans		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Borrowing long term/refinancing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Increase (decrease) in consumer deposits		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
VAT Receivables		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current receivables		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current investments		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Cash Receipts by Source		147,290	23,124	13,202	11,291	29,074	119,050	9,355	4,092	--	--	--	--	745,480	671,520	700,286
Cash Payments by Type																
Employee related costs		--	--	--	--	--	--	--	--	--	--	--	--	186,701	194,013	198,931
Remuneration of councillors		--	--	--	--	--	--	--	--	--	--	--	--	24,666	25,113	25,741
Finance charges		--	13,773	14,652	10,628	8,217	7,953	7,576	7,291	--	--	--	--	--	--	--
Bulk purchases - Electricity		31	140	161	273	336	1,636	244	52	--	--	--	--	98,000	102,410	104,970
Acquisitions - water & other inventory		--	--	--	--	--	--	--	--	--	--	--	--	7,463	6,897	7,069
Contracted services		--	--	--	--	--	--	--	--	--	--	--	--	170,796	171,627	176,359
Transfers and grants - other municipalities		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and grants - other		7,717	6,930	8,581	9,849	6,042	9,014	13,496	2,824	--	--	--	--	78,854	82,635	84,851
Other expenditure		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Cash Payments by Type		9,242	38,691	29,062	29,502	21,146	29,607	24,200	11,462	--	--	--	--	566,480	582,696	597,922
Other Cash Flows/Payments by Type																
Capital assets		--	--	--	--	--	--	--	--	--	--	--	--	210,965	92,124	97,063
Repayment of borrowing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other Cash Flows/Payments		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Cash Payments by Type		9,242	38,691	29,062	29,502	21,146	29,607	24,200	11,462	--	--	--	--	777,444	674,820	694,986
NET INCREASE/(DECREASE) IN CASH HELD		138,048	(15,566)	(15,860)	(18,211)	7,928	89,443	(14,845)	(7,370)	--	--	--	--	(31,954)	(3,300)	5,300
Cash/cash equivalents at the month/year beginning:		269,900	407,947	392,381	376,521	358,311	366,238	455,682	440,837	433,467	433,467	433,467	433,467	262,801	230,836	227,536
Cash/cash equivalents at the month/year end:		407,947	392,381	376,521	358,311	366,238	455,682	440,837	433,467	433,467	433,467	433,467	433,467	230,836	227,536	232,836

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

Description - Municipal Vote	Ref	2025/26												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	139	-	-	-	-	-	-	-	-	-	-	-	4,397	-	-
Vote 3 - Corporate		-	-	381	89	-	48	-	-	-	-	-	-	-	-	3,240	-	-
Vote 4 - Development and Planning		791	-	211	-	1,288	-	-	-	-	-	-	-	-	-	18,855	-	-
Vote 5 - Community		-	-	158	567	63	-	-	-	-	-	-	-	-	-	8,000	-	-
Vote 6 - Infrastructure		6,036	15,279	15,001	11,819	9,703	17,083	5,113	1,245	-	-	-	-	-	-	176,473	92,124	97,063
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	6,828	15,279	15,890	12,474	11,053	17,131	5,113	1,245	-	-	-	-	-	-	210,965	92,124	97,063
Total Capital Expenditure	2	6,828	15,279	15,890	12,474	11,053	17,131	5,113	1,245	-	-	-	-	-	-	210,965	92,124	97,063

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

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Capital Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governance and administration		-	-	519	89	-	48	-	-	-	-	-	-	6,081	-	7,637	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	519	89	-	48	-	-	-	-	-	-	-	-	7,637	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	75	543	63	-	-	-	-	-	-	4,470	-	5,150	-	-	
Community and social services		-	-	75	543	63	-	-	-	-	-	-	-	-	2,350	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	2,800	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		6,828	6,841	13,244	11,819	10,990	17,083	5,113	1,245	-	-	-	107,744	-	180,908	92,124	97,063	
Planning and development		791	-	211	-	1,288	-	-	-	-	-	-	-	-	18,855	-	-	
Road transport		6,036	6,841	13,033	11,819	9,703	17,083	5,113	1,245	-	-	-	-	-	162,053	92,124	97,063	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		-	8,438	2,052	24	-	-	-	-	-	-	-	6,757	-	17,270	-	-	
Energy sources		-	8,438	1,968	-	-	-	-	-	-	-	-	-	-	14,420	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	83	24	-	-	-	-	-	-	-	-	-	2,850	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional		6,828	15,279	15,890	12,474	11,053	17,131	5,113	1,245	-	-	-	125,952	-	210,965	92,124	97,063	

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Nokhanyo Nosisa Zembe**, in my capacity as acting accounting officer of the Matatiele Local Municipality, hereby certify that:

- The adopted adjustments budget 2025/2026 has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council.
- The adopted adjustments budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government portal.

I, further certify that the municipality has in place controls to ensure that any changes to the adjusted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name Nokhanyo Nosisa Zembe

Municipal Manager of Matatiele Local Municipality (EC441)

Signature



Date

 23 / 02 / 2026