2026/2027 MONTHLY SECTION 71 REPORT

MONTH ENDED 31 JULY 2026

TABLE OF CONTENTS

GLOSSARY

Annual Budget – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years**.**
Adjustment Budget – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its annual budget during the year**.**
Allocations (Transfers – see DORA) – Money received from Provincial or National Government.
Budget Related Policy(ies) – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.
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 and must be included in the asset register**.**
Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. 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 (see Allocations / Transfers).
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.
Fruitless and Wasteful Expenditure – Expenditure that was made in vain and would/should 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 dated April 2009**.**
MFMA – The Municipal Finance Management Act – Act No. 56 of 2003. The principle piece of legislation relating to municipal financial management. mSCOA – Municipal Standard Chart of Accounts.
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 –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 budgeted 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 more than, an Approved Budget.
Virement – A transfer of funds within a vote.
Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote – One of the main segments into which a budget is divided. In Matatiele Local Municipality this means the different GFS classification the budget is divided.

LEGISTLATIVE FRAMEWORK

This report has been prepared in terms of the following enabling legislation:

The municipal Finance Management Act No. 56 of 2003
Section 71: Monthly budget Statements

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

PART 1-IN-YEAR REPORT

Section 1-Resolutions

These are the resolutions being presented to Council in the monthly report on the implementation of budget and financial situation of the municipality as required in terms of section 71 of the Municipal Finance Management Act 56 of 2003 and the Municipal Budget and Reporting Regulations

Regulation 28 of the Municipal Budget and Reporting Regulations states:

"The monthly budget statement of a municipality must be in the format specified in the Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act."

Recommendations:

- That, Council takes note of the monthly budget statement and supporting documentation for the month ended 31 July 2026.
- That, the submission of section 71 reports and to Provincial and National Treasuries 10 days after the end of each month be noted by Council.

Section 2-Executive summary

2.1 Introduction

The aim if the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from Service delivery and Budget Implementation Plan (SDBIP) and provide any remedial action or corrective steps to be taken.

This report emphasizes the completeness and accuracy of all figures, guided by established procedures that ensure data is thoroughly verified and reconciled with the general ledger at month end. To support accuracy, the following month end reconciliations must be completed by the responsible sections:

- Cashbook/Bank reconciliation
- Investment Reconciliation
- Debtor's Reconciliation
- Creditor's Reconciliation
- Salary Reconciliation
- Grant Reconciliation
- Unallocated Deposit Reconciliation

The compiler is responsible for presenting these figures as they appear on the ledger, any discrepancies or irregularities identified are reported to the responsible officials for investigation and correction. The report is subsequently shared with stakeholders for input and review, incorporating their recommendations where applicable. Observations and findings that may necessitate budget adjustments are tracked and updated monthly, with planned adjustments for the mid-year review clearly indicated within the report.

2.2 Consolidated Performance (Revenue & Expenditure

Revenue by source

The total Annual approved revenue budget is **R 694,996,667** For the month of July 2026, the municipality recognised revenue amounting to **183,152,241** representing **26%** of revenue budget for the month. The revenue performance for the reporting period is above the anticipated monthly target, mainly due to receipt of equitable share grant and Property-rate billing was affected by supplementary valuations processed which contributed to an increase in property rates raised during the period. Total Revenue recognised to date represents **26%** of the approved revenue budget.

Operating Expenditure by type

The annual approved operating expenditure budget allocation is **R 645,769,959** for the month under review, the municipality incurred operating expenditure amounting to **R 27,138,105,** representing approximately **4%** of the total operating expenditure budget. Expenditure performance for the reporting period is below the anticipated monthly target, due municipality less expenditure on operational items due to procurement processes that are underway and accounting of non-cash items such as debt impairments, depreciation and impairments that will be processed at year end. Expenditure incurred to date stands at **4%** of the approved operating expenditure budget.

Capital Expenditure

The total approved capital budget amounted to **R 157,089,364.** Municipality incurred capital expenditure of **R 997,970** representing approximately **1%** of the total capital budget. This performance is below the anticipated monthly spending target, primarily due capital projects that have not been appointed and procurement processes are underway. Capital expenditure incurred to date amounts to **1%** of the approved capital expenditure budget.

Capital Funded Sources

- The MIG capital grant allocation for the financial year is **R 67,208,700** as per Dora, the grant had no expenditure for the month ending 31 July.

- Disaster recovery grant of **R 29,890,664** is allocated**.** The grant reflects Monthly spending of **R 997,970** as at the end 31 July 2026 (Vat exclusive), this represents **3%.** YTD expenditure represents **4%.**
- The Library Capital Grant of **R 100,000** is allocated. The grant reflects no Monthly spending at the end of 31 July 2026**.**
- The Greenest Town capital Grant of **R 126,000** is allocated**;** the grant reflects no Monthly spending at the end of 31 July 2026.
- Capital Replacement Reserves (CRR) for the financial year of **R 59,764,000** is allocated. The fund reflects no Monthly spending at the end of 31 July 2026.

The municipality anticipates 100% spending of the total capital budget as at the end of the financial year.

The table below is an analysis per business unit –Summary of Capital Expenditure relate to 2026-2026 financial year.

Function	Total Budget	July Actuals	Total Actuals
CORE FUNCTION: SOLID WASTE REMOVAL	3,176,000.00	-	-
Community Halls and Facilities:Public Amenities (3005)	746,000.00	-	-
Energy Sources: Electricity (4040)	17,800,000.00	-	-
Finance and Administration: Information Technology (2540)	5,850,000.00	-	-
Finance and Administration: Administrative and Corporate Support(	480,000.00	-	-
Finance and Administration: Council Support (2541)	490,000.00	-	-
Finance and Administration: Finance Governance (2030)	50,000.00	-	-
Finance and Administration: Human Resources (2535)	258,000.00	-	-
Finance and Administration: SCM & Expenditure (2025)	2,136,000.00	-	-
Finance and Adminstration: Revenue and Debt Management (2020)	1,036,000.00	-	-
Governance Function:INTERNAL AUDIT (1030)	2,036,000.00	-	-
Legal Services:Legal Services (1042)	41,500.00	-	-
Marketing; Customer Relations; Publicity and Media Co-ordination:	965,000.00	-	-
Planning and Development: LED (3520)	2,072,000.00	-	-
Planning and Development: Planning (3510)	3,520,000.00	-	-
Planning and Development: Planning Governance (3540)	150,000.00	-	-
Public Safety: Civil Defence (3074)	3,450,000.00	-	-
Risk Management:FINANCE AND ADMINISTRATION RISK AND M&E (	41,500.00	-	-
Road Transport: Project Operations & Mainnt(4010)	39,282,664.00	997,970.31	997,970.31
Roads:Project Management Unit	67,208,700.00	-	-
Town Planning; Building Regulations and Enforcement; and City Eng	6,300,000.00	-	-
Grand Total	**157,089,364.00**	**997,970.31**	**997,970.31**

Grant Funded Projects (MIG PROJECTS)

MIG Capital Project	July 2026 Status
High Mast Lights	Project is at procurement stage
High Mast Lights	Project is at procurement stage
Rehabiltation of Cedarville internal streets phase 2	Project is at procurement stage
Rehabilitation of Matatiele internal Streets Cluster 2	Project is at procurement stage
Chibini Goxe Access Road	Project is at procurement stage
Mgubho Access Road	Project is at procurement stage
Maphokong Access Road and Bridge	Project is at procurement stage
Hlomendlini Access Road	Project is at procurement stage
Motsekoa Access Road and Bridge	Project is at procurement stage
Mountain Lake Access Road	Project is at procurement stage
Mahangwe Sport Centre	Project is at procurement stage
Construction of Cedarville Internal Streets Phase 4	Project is under construction and is 69 % completed.

Grant Funded Projects (Integrated National Electrification Programme Grant) INEP

INEP Capital Projects	July 2026 Status
Gwadana HH	Awaiting SCM to appoint service provider
Hebron HH	Awaiting SCM to appoint service provider
Sijoka HH & Link line	Awaiting SCM to appoint service provider

Disaster Response Grant

Disaster Capital Projects	July 2026 Status
Mvenyane Access Road and Bridge Recovery	The project is under construction @ 68% complete
Lugada to Mahlabathini and Bridge Recovery	The project is under construction and progress is 89%.
Tlakanelo Access Road & Bridge	The project is under construction @ 55% complete
Sifolweni Access Road	The project is under construction @ 56% complete
Motsing Access Road	The project is under construction @ 60% complete
Rholweni Access Road	The project is under construction @ 100% complete
Sekhutlong Access Road	The project is under construction @ 30% complete
Tsita-Pehong Access Road	The project is under construction @ 55% complete
Zitapile Access Road (MDRG)	The project is under construction @ 10% complete

Internal Funded Capital Projects

Capital Replacements Reserves Projects	July 2026 Status
Mountain Lake Jetty	The project is under SCM processes
LUNDA ACCESS ROAD	The project is under construction @ 95% complete
LICENSINGOFFICES	The project is under SCM processes
Tlakanelo Access Road & Bridge	The project is under construction and progress is 28 %.
Zitapile Access Road (CRR)	The project is under SCM processes
Lugada Mahlabathini Bridge CRR	The project is under construction and progress is 36%.
Motsing Access Road (CRR)	The project is under construction and progress is 22%.
Mbizeni Concrete Slab	The project is under SCM processes
Renovation of Town Hall	Still in progress 60%
Renovation of Maluti office	The project is under SCM processes
Mphotshongweni Bridge (Rashule)	The project is under design phase
Shenxa Electrification	The project is under SCM processes
Refurbishment of Matatiele Substation	The project is under SCM processes
TRANSFORMER INFRA	The project is under SCM processes
Aircons	The project is under SCM processes
Roadblock Trailor	The project is under SCM processes
MUNICIPAL FLEET	The project is under SCM processes

This information reflects on our tender control plan on July 2026

TENDER CONTROL
JULY 2026

SUMMARY: QUOTATIONS	July -26	TOTAL July 2026
DAY TO DAY QUOTATIONS	R715,064.83	R715,064.83
FORMAL QUOTATIONS	R200,000.00	R200,000.00
TOTAL QUOTATIONS	915,064.83	915,064.83

BIDDING PROCESS	Bids Awarded vs Capital Budget	Capital Spending Year-To-Date	Orders Issued
Bids awarded	-	-	-
Bids in the process	-	3	-
Bids behind schedule	-	-	-
Bids cancelled or removed from budget	-	-	-
Bids to be awarded	-	-	-

Total Summary values of Procurements,	July-26	TOTAL JULY 2026
Below R30 000 (SCM Orders) and travel & accommodation	R715,064.83	R715,064.83
R30 001 – 300 000 (Procurement Process above R 30 000.00)	R200,000.00	R200,000.00
Procurement above R300 000 (Competitive bidding)	R0	R0
Section 32 /National treasury transversal contract	R0	R0
Deviations (Section 36)	R0	R0

BIDS AND QUOTATIONS INVITED	July -26	TOTAL JULY 2026
Invited Quotations	1	1
Invited Bids	0	0
Awarded Quotations	1	1
Awarded Bids	0	0

BIDS AWARDED			
AWARD DATE	DESCRIPTION	CONTRACTOR/CONSULTANT /SERVICE PROVIDER	AWARD AMOUNT
-	-	-	-

BIDS INVITED				
NUMBER	NAME OF THE PROJECT	ADVERT DATE	CLOSING DATE	VALIDITY PERIOD

2.3 Material variances from the SDBIP

The were no variances and deficiencies that were identified on the SDBIP under month under review.

2.4 Remedial or corrective steps

HODs and unit managers are sent monthly income and expenditure reports to monitor expenditure and revenue performance of each department, ensure spending is within budget and is aligned to the IDP's Strategic Goals.

Section 3

IN-YEAR BUDGET STATEMENT TABLES

3.1 Monthly budget statements

3.1.1 Table C1: Monthly Budget Statement Summary – M01 – July

EC441 Matatiele - Table C1 Monthly Budget Statement Summary - M01 - July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	57 250	63 250	–	39 049	39 049	5 271	33 779	641%	63 250
Service charges	106 388	110 616	–	7 287	7 287	9 218	(1 931)	-21%	110 616
Investment revenue	20 205	28 813	–	1 658	1 658	2 401	(743)	-31%	28 813
Transfers and subsidies - Operational	330 823	323 930	–	131 810	131 810	26 994	104 816	388%	323 930
Other own revenue	52 994	35 796	–	1 994	1 994	2 983	(989)	-33%	35 796
Total Revenue (excluding capital transfers and contributions)	**567 659**	**562 404**	–	**181 799**	**181 799**	**46 867**	**134 932**	**288%**	**562 404**
Employee costs	176 059	190 849	–	14 157	14 157	15 904	(1 747)	-11%	190 849
Remuneration of Councillors	23 931	25 108	–	2 025	2 025	2 092	(67)	-3%	25 108
Depreciation and amortisation	32 626	70 322	–	–	–	5 860	(5 860)	-100%	70 322
Interest	1 955	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	104 812	105 581	–	164	164	8 798	(8 634)	-98%	105 581
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	204 980	253 911	–	10 791	10 791	21 159	(10 368)	-49%	253 911
Total Expenditure	**544 363**	**645 770**	–	**27 138**	**27 138**	**53 814**	**(26 676)**	**-50%**	**645 770**
Surplus/(Deficit)	**23 297**	**(83 366)**	–	**154 661**	**154 661**	**(6 947)**	**161 608**	**-2326%**	**(83 366)**
Transfers and subsidies - capital (monetary allocations)	104 694	97 325	–	1 148	1 148	8 110	(6 963)	-86%	97 325
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
contributions	**127 991**	**13 960**	–	**155 809**	**155 809**	**1 163**	**154 645**	**13294%**	**13 960**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**127 991**	**13 960**	–	**155 809**	**155 809**	**1 163**	**154 645**	**13294%**	**13 960**
Capital expenditure & funds sources									
Capital expenditure	**145 801**	**157 089**	–	**998**	**998**	**13 091**	**(12 093)**	**-92%**	**157 089**
Capital transfers recognised	90 818	97 325	–	998	998	8 110	(7 112)	-88%	97 325
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**54 982**	**59 764**	–	–	–	**4 980**	**(4 980)**	**-100%**	**59 764**
Total sources of capital funds	**145 801**	**157 089**	–	**998**	**998**	**13 091**	**(12 093)**	**-92%**	**157 089**
Financial position									
Total current assets	457 173	536 526	–		587 002				536 526
Total non current assets	1 215 843	1 354 463	–		1 216 841				1 354 463
Total current liabilities	201 302	313 711	–		173 155				313 711
Total non current liabilities	43 933	29 345	–		46 894				29 345
Community wealth/Equity	**1 454 591**	**1 547 934**	–		**1 583 795**				**1 547 934**
Cash flows									
Net cash from (used) operating	462 272	144 196	–	166 409	166 409	12 016	(154 393)	-1285%	144 196
Net cash from (used) investing	(137 660)	(157 089)	–	(1 033)	(1 033)	(13 091)	(12 058)	92%	(157 089)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**594 511**	**286 455**	–	–	**463 809**	**298 274**	**(165 534)**	**-55%**	**285 539**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	47 063	4 013	3 658	5 578	4 107	3 280	3 405	246 504	317 606
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The above table provides a concise overview of the monthly actual, year-to-date actual of the operating expenditure, capital expenditure, and age analysis. The full year forecast as seen the table above takes in the account the original budget less the YTD budget plus the YTD actuals, this therefore gives a projection based on the YTD performance on how the municipality will perform for the financial year in terms of the original budget.

3.1.2 Table C2: Monthly Budget Statement –Financial Performance (Functional Classification) – M01 – July

EC441 Matatiele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		420 866	428 480	–	172 574	172 574	35 707	136 867	383%	428 480
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		420 866	428 480	–	172 574	172 574	35 707	136 867	383%	428 480
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		10 397	16 594	–	1 374	1 374	1 383	(9)	-1%	16 594
Community and social services		5 044	7 966	–	1 140	1 140	664	477	72%	7 966
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		5 353	8 628	–	234	234	719	(485)	-67%	8 628
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		112 273	9 284	–	604	604	774	(170)	-22%	9 284
Planning and development		3 769	5 737	–	235	235	478	(243)	-51%	5 737
Road transport		108 504	3 547	–	369	369	296	74	25%	3 547
Environmental protection		–	–	–	–	–	–	–		–
Trading services		128 817	143 313	–	7 452	7 452	11 943	(4 490)	-38%	143 313
Energy sources		115 153	127 983	–	6 408	6 408	10 665	(4 257)	-40%	127 983
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		13 664	15 330	–	1 044	1 044	1 278	(233)	-18%	15 330
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	672 353	597 671	–	182 005	182 005	49 806	132 199	265%	597 671
Expenditure - Functional										
Governance and administration		252 618	283 005	–	17 918	17 918	23 584	(5 666)	-24%	283 005
Executive and council		32 066	34 137	–	4 331	4 331	2 845	1 486	52%	34 137
Finance and administration		216 635	243 881	–	13 217	13 217	20 323	(7 107)	-35%	243 881
Internal audit		3 917	4 988	–	370	370	416	(46)	-11%	4 988
Community and public safety		53 289	54 600	–	3 748	3 748	4 550	(802)	-18%	54 600
Community and social services		28 332	26 858	–	1 801	1 801	2 238	(437)	-20%	26 858
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		24 958	27 742	–	1 947	1 947	2 312	(365)	-16%	27 742
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		82 270	132 889	–	2 723	2 723	11 074	(8 351)	-75%	132 889
Planning and development		31 163	36 711	–	1 125	1 125	3 059	(1 934)	-63%	36 711
Road transport		51 107	96 178	–	1 598	1 598	8 015	(6 417)	-80%	96 178
Environmental protection		–	–	–	–	–	–	–		–
Trading services		156 185	175 276	–	2 749	2 749	14 606	(11 857)	-81%	175 276
Energy sources		134 152	151 312	–	1 165	1 165	12 609	(11 444)	-91%	151 312
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		22 034	23 964	–	1 584	1 584	1 997	(413)	-21%	23 964
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	544 363	645 770	–	27 138	27 138	53 814	(26 676)	-50%	645 770
Surplus/ (Deficit) for the year		127 991	(48 099)	–	154 866	154 866	(4 008)	158 875	-3964%	(48 099)

The table provides an overview of the monthly actual, year to date actual and year to date budget of revenue by source and expenditure by type for the period ended 31 July 2026. The full year forecast provides a guideline in terms of overall performance, and it gives an overview of whether the municipality will be able to spend as per the budget. Total expenditure incurred for the month ending 31 July 2026 is **R 27,138,105** and revenue recognised is **R 182,009,151.**

3.1.3 Table C3: Monthly Budget Statement –Financial Performance (revenue and expenditure by municipal vote) – M01 – July

EC441 Matatiele - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 - July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Admin		420 528	427 580	–	172 539	172 539	35 632	136 907	384.2%	427 580
Vote 3 - Corporate		338	900	–	35	35	75	(40)	-53.5%	900
Vote 4 - Development and Planning		3 769	5 737	–	235	235	478	(243)	-50.9%	5 737
Vote 5 - Community		24 061	31 924	–	2 419	2 419	2 660	(242)	-9.1%	31 924
Vote 6 - Infrastructure		223 657	131 530	–	6 778	6 778	10 961	(4 183)	-38.2%	131 530
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	672 353	597 671	–	182 005	182 005	49 806	132 199	265.4%	597 671
Expenditure by Vote	1									
Vote 1 - Executive Council		32 066	34 137	–	4 331	4 331	2 845	1 486	52.2%	34 137
Vote 2 - Finance and Admin		132 470	137 436	–	5 819	5 819	11 453	(5 634)	-49.2%	137 436
Vote 3 - Corporate		84 165	106 445	–	7 398	7 398	8 870	(1 472)	-16.6%	106 445
Vote 4 - Development and Planning		31 163	36 711	–	1 125	1 125	3 059	(1 934)	-63.2%	36 711
Vote 5 - Community		75 323	78 564	–	5 332	5 332	6 547	(1 215)	-18.6%	78 564
Vote 6 - Infrastructure		185 259	247 490	–	2 763	2 763	20 624	(17 861)	-86.6%	247 490
Vote 7 - Internal Audit		3 917	4 988	–	370	370	416	(46)	-11.0%	4 988
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	544 363	645 770	–	27 138	27 138	53 814	(26 676)	-49.6%	645 770
Surplus/ (Deficit) for the year	2	127 991	(48 099)	–	154 866	154 866	(4 008)	158 875	-3963.7%	(48 099)

Reporting per municipal Vote provides details on the spending over the various functions. Revenue is mainly budgeted under the Finance & Admin Function and therefore most of the revenue will be reflected under this function.

Expenditure by functional classification presents the expenditures by the departments.

3.1.4 Table C4: Monthly Budget Statement-Financial Performance (revenue by source and expenditure by type) – M01– July

EC441 Matatiele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		94 534	95 616	–	6 280	6 280	7 968	(1 688)	-21%	95 616
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		11 854	15 000	–	1 007	1 007	1 250	(243)	-19%	15 000
Sale of Goods and Rendering of Services		21 684	882	–	39	39	74	(34)	-47%	882
Agency services		1 505	1 800	–	110	110	150	(40)	-26%	1 800
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		2 503	2 200	–	127	127	183	(56)	-31%	2 200
Interest from Current and Non Current Assets		20 205	28 813	–	1 658	1 658	2 401	(743)	-31%	28 813
Dividends		–	–	–	–	–	–	–		–
Rent on Land		235	–	–	–	–	–	–		–
Rental from Fixed Assets		3 497	2 250	–	116	116	188	(71)	-38%	2 250
Licence and permits		1 863	4 126	–	114	114	344	(230)	-67%	4 126
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		790	1 455	–	33	33	121	(88)	-73%	1 455
Non-Exchange Revenue								–		
Property rates		57 250	63 250	–	39 049	39 049	5 271	33 779	641%	63 250
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		2 034	3 048	–	21	21	254	(233)	-92%	3 048
Licence and permits		(0)	35	–	–	–	3	(3)	-100%	35
Transfers and subsidies - Operational		330 823	323 930	–	131 810	131 810	26 994	104 816	388%	323 930
Interest		18 884	20 000	–	1 433	1 433	1 667	(234)	-14%	20 000
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**567 658**	**682 404**	**–**	**181 799**	**181 799**	**46 867**	**134 932**	**288%**	**682 404**
Expenditure By Type										
Employee related costs		176 059	190 849	–	14 157	14 157	15 904	(1 747)	-11%	190 849
Remuneration of councillors		23 931	25 108	–	2 025	2 025	2 092	(67)	-3%	25 108
Bulk purchases - electricity		99 182	99 000	–	–	–	8 250	(8 250)	-100%	99 000
Inventory consumed		5 631	6 581	–	164	164	548	(384)	-70%	6 581
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		32 626	70 322	–	–	–	5 860	(5 860)	-100%	70 322
Interest		1 955	–	–	–	–	–	–		–
Contracted services		126 228	170 428	–	5 108	5 108	14 202	(9 094)	-64%	170 428
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		21 369	6 500	–	–	–	542	(542)	-100%	6 500
Operational costs		57 381	76 983	–	5 683	5 683	6 415	(733)	-11%	76 983
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		3	–	–	–	–	–	–		–
Total Expenditure		**544 368**	**645 770**	**–**	**27 138**	**27 138**	**53 814**	**(26 676)**	**-50%**	**645 770**
Surplus/(Deficit)		23 297	(83 366)	–	154 661	154 661	(6 947)	161 608	-2326%	(83 366)
Transfers and subsidies - capital (monetary allocations)		104 694	97 325	–	1 148	1 148	8 110	(6 963)	-86%	97 325
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		127 991	13 960	–	155 809	155 809	1 163			13 960
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		127 991	13 960	–	155 809	155 809	1 163			13 960
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		127 991	13 960	–	155 809	155 809	1 163			13 960
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		127 991	13 960	–	155 809	155 809	1 163			13 960

The total annual approved operating revenue budget amounted to **R597,677,303.** The municipality recognised revenue amounting to **R 182,004,575** for the month, representing **30%**

of the approved budget. The revenue performance for the reporting period is above the anticipated monthly target, mainly due to receipt of equitable share grant and Property-rate billing was affected by supplementary valuations processed which contributed to an increase in property rates raised during the period . Revenue recognised to date is **30%** of the approved revenue budget.

The total approved capital revenue budget amounted to **R 97,325,364.** The municipality has recognised revenue of **R 1,147,666** representing **1%** of the approved capital revenue budget, this is below the expected performance for the month due to lower expenditure on grant-funded capital projects and the fact that service providers have not yet been appointed for certain grant-funded projects. The revenue to date is **1%** of the approved capital revenue budget.

The annual approved operating expenditure budget allocation is **R 645,769,959 .** For the month under review, the municipality incurred operating expenditure amounting to **R 27,138,105,** representing approximately **4%** of the total operating expenditure budget. Expenditure performance for the reporting period is below the anticipated monthly target, due municipality less payments made and payments relates to non-cash items such as debt impairments, depreciation and impairments that will be processed at year end. Expenditure incurred to date stands at **4%** of the approved operating expenditure budget.

Revenue by Source

Revenue by source explains the types of income budgeted for and the performance of these individually.

Property Rates

The total property rates raised/billed amounted to R **39,049,466** against approved budget of **R 63,250,000** this represents **62%** of the received revenue by source, which is more than anticipated for the month. Property rates are billed for **10 months** starting from **July 2026 to April 2027** for both annual and monthly rates, hence there is variance. Property-rate billing was affected by supplementary valuations processed which contributed to an increase in property rates raised during the period.Revenue received from property rates amounted to **R 348,116** includes outstanding debt collected, and it represents **1%** when measured against the property rates billed or raised. The revenue stream will be closely monitored to ensure revenue targets are met by year end.

Services Charges

Revenue from service charges amounted to **R 7,287,056.97** against the approved budget of **R 110,615,684**. This represents **7%** and the revenue performance is less the expected performance for the month due to less service charged on the reporting period. Total YTD revenue is **7%** of the revenue budget.

Agency Services

Agency Services has been budgeted with an amount of**R 1,800,000** relating to commission received from department of transport. For the month under review, income received from agency services amounted to **R110,323** representing approximately **6%** of the approved revenue budget. The performance for the month is below the anticipated target due to lower revenue collections recorded under this category during the reporting period. Total YTD revenue is **6%**.

Rental of Facilities and equipment

Rental of facilities and equipment approved budget is **R 2,250,000.** For the month under review, revenue amounting to **R 116,263. r**epresenting **5%** of the approved revenue budget**.** This performance is below the anticipated monthly target, mainly due less rental of facilities. Total YTD revenue is **5%.**

Interest earned on Investments.

The total approved budget Interest on investments is **R 28,812,996** and the interest received for the month of July 2026 is **R 1,658,182** which represent **6%** this is less than expected performance for the month due to less investments made decreasing interest on investment revenue, hence the variance. Total YTD revenue is **6%** of the revenue budget for this revenue source**.**

Interest on Outstanding Debtors

Interest on non-payment of electricity has been raised monthly which amounts to **R 1,560,070** and it has been posted on the interest on arrears for refuse services and property rates with the approved budget allocation of **R 22,200,000** which represents **7%**, this is less than the expected performance when measured against the monthly projection due to less interest charged. Total YTD revenue is **7%** of the revenue budget for this revenue source.

Fines, penalties and Forfeits

Revenue from fines, penalties and forfeits has an approved budget of **R 3,048,000.** The revenue on the reporting period is **R 21,307.28** it represents almost **1%** this is less than expected performance for the month due to a decrease in disconnection fees and issuing of traffic fines. Total YTD revenue is **1%** of the revenue budget for this revenue source.

Licences and permits.

The total approved budget for licences and permits is **R 4,161,000** for budget year. Revenue recognised from licenses and permits amounts to **R 113,900.14** and represents almost **3%** of the total revenue budget for this category. This is less than expected performance for the month due to a decrease in motor vehicle registration applications for the month under review. Total YTD revenue is **3%** of the revenue budget for this revenue source.

Construction Contract Revenue

Construction contract has been budgeted with an amount of **R 35,267,000** relating to commission received from department of human settlement and INEP Grant. For the month under review, income received amounted to **R 205,493.04** representing approximately **1%** of the approved revenue budget. The performance for the month is below the anticipated target due to lower revenue collections recorded and less recognition under this category during the reporting period. Total YTD revenue is **1%**.

Transfers and Subsidies-Operational

Total approved budget on transfers and subsidies is **R 323,929,623.** For the month ended **31 July 2026**, transfers recognised amounted to **R 131,810,306** representing almost **26%** of the total budget allocation for this revenue source. The performance for the month is above the anticipated monthly target, mainly because of the receipt of first trench on equitable share grant. Total YTD revenue is almost **23%** of the revenue budget for this revenue source.

Transfers and Subsidies- Capital

Total approved budget on transfers and subsidies is **R 97,325,364.** The municipality has recognised revenue of **R 1,147,666** representing **1%** of the approved capital revenue budget, this is below the expected performance for the month due no expenditure incurred on projects to be funded by Municipal infrastructure grant and the fact that procurement processes are still underway for contractors . The revenue to date is **1%** of the approved capital revenue budget.

Other Revenue

Other revenue amounted to **R 72,207.13** for the month ended 31July 2026, when measured against the approved revenue budget of **R 2,337,000** this represents almost **3%** which is less than the expected performance for the month. This is due to less revenue received under the reporting period. Total YTD revenue is **1%** of the revenue budget for this revenue source.

Operating Expenditure by type

Employee related costs/Remuneration of Councillors

Salary costs incurred – the Municipality incurred R **16,182 515** salary costs at the end of 31 July 2026 against the approved budget of **R 215,956,501**, incurring **7%** expenditure for the month. This level of spending is slightly below the anticipated monthly target as the is unfilled funded posts non-payment of applicable notch increments during the reporting period. The financial impact will be monitored and notch increments be implemented retrospectively . Total YTD Expenditure is **7%** of the expenditure budget for this expenditure type.

Descrption	Total Budget	July	Total Actual
Employee Related Cost	**190,848,882.00**	**14,157,140.00**	**14,157,140.00**
Municipal Staff	181,533,297	13,492,603	13,492,603
Senior Management of Municipalities	9,315,585	664,537	664,537
Remuneration of Councillors	**25,107,619.00**	**2,025,375.24**	**2,025,375.24**
Chief Whip	843,922	67,138	67,138
Executive Committee/Mayoral Committee	5,487,214	341,102	341,102
Executive Mayor/Mayor	1,108,813	105,936	105,936
Section 79 committee chairperson	827,956	135,881	135,881
Speaker	896,899	71,352	71,352
Total for All Other Councillors	15,942,815	1,303,966	1,303,966
Grand Total	**215,956,501.00**	**16,182,515.24**	**16,182,515.24**

Debt impairment

Debt Impairment is processed annually. Testing of impairment will be processed quarterly but adjusted on an annual basis.

Irrecoverable debts written off

Note that no council approved write-offs as at date of reporting.

Depreciation

No Expenditure relating to depreciation for the month ended 31 July 2026 .

Finance charges.

No interest expenditure has been incurred in July 2026.

Bulk Purchases

Total approved budget on bulk Purchases is **R 99,000,000**. No expenditure was recorded for bulk costs in July, as the supplier invoices had not yet been received. The current electricity costs are paid in the following month, and therefore the expenditure will be reflected once the relevant invoices have been received and processed.

Other material

Total approved budget on other material is **R 6,580,800.** Expenditure for month amounts to **R 164,488** and represents **2%.** This is less -than-anticipated due to less requests on inventory goods across the departments. Inventories typically include consumable goods such as stationery, cleaning materials, maintenance supplies, and other operational materials required for day-to-day municipal activities and service delivery. Total YTD expenditure is **2%** of the expenditure budget for this expenditure type.

Contracted services

Total approved budget on contracted services is **R 170,427,608.** The spending for the month amounted to **R 5,108,466** which represents **3%** of the budgeted amount. This is less than expected performance for the month due new budgeted contracts not yet awarded. Total YTD expenditure is **3%** of the expenditure budget for this expenditure type.

Other Expenditure

Other expenditure includes all other general operational costs of the Municipality. Total approved Budget on Other Expenditure is **R 76,983,175.** The expenditure amounted R **5,682,636** for the month; this represents **7%** of the budget and it is less the expected performance for the month due to no payments on lease expenditure. Total YTD expenditure is **7%** of the expenditure budget for this expenditure source.

1.5 Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote function classification and funding) – M01– July

EC441 Matatiele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 - July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	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 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Admin		1 282	4 270	–	–	–	356	(356)	-100%	4 270
Vote 3 - Corporate		517	7 078	–	–	–	590	(590)	-100%	7 078
Vote 4 - Development and Planning		11 650	12 042	–	–	–	1 004	(1 004)	-100%	12 042
Vote 5 - Community		3 500	7 372	–	–	–	614	(614)	-100%	7 372
Vote 6 - Infrastructure		128 852	124 291	–	998	998	10 358	(9 360)	-90%	124 291
Vote 7 - Internal Audit		–	2 036	–	–	–	170	(170)	-100%	2 036
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	145 801	157 089	–	998	998	13 091	(12 093)	-92%	157 089
Total Capital Expenditure		**145 801**	**157 089**	**–**	**998**	**998**	**13 091**	**(12 093)**	**-92%**	**157 089**
Capital Expenditure - Functional Classification										
Governance and administration		**1 799**	**13 384**	**–**	**–**	**–**	**1 115**	(1 115)	-100%	**13 384**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 799	11 348	–	–	–	946	(946)	-100%	11 348
Internal audit		–	2 036	–	–	–	170	(170)	-100%	2 036
Community and public safety		**2 558**	**4 196**	**–**	**–**	**–**	**350**	(350)	-100%	**4 196**
Community and social services		941	746	–	–	–	62	(62)	-100%	746
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		1 617	3 450	–	–	–	287	(287)	-100%	3 450
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**127 956**	**118 533**	**–**	**998**	**998**	**9 878**	(8 880)	-90%	**118 533**
Planning and development		11 650	12 042	–	–	–	1 004	(1 004)	-100%	12 042
Road transport		116 306	106 491	–	998	998	8 874	(7 876)	-89%	106 491
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**13 488**	**20 976**	**–**	**–**	**–**	**1 748**	(1 748)	-100%	**20 976**
Energy sources		12 545	17 800	–	–	–	1 483	(1 483)	-100%	17 800
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		943	3 176	–	–	–	265	(265)	-100%	3 176
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	145 801	157 089	–	998	998	13 091	(12 093)	-92%	157 089
Funded by:										
National Government		90 621	97 099	–	998	998	8 092	(7 094)	-88%	97 099
Provincial Government		197	226	–	–	–	19	(19)	-100%	226
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**90 818**	**97 325**	**–**	**998**	**998**	**8 110**	**(7 112)**	**-88%**	**97 325**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		54 982	59 764	–	–	–	4 980	(4 980)	-100%	59 764
Total Capital Funding		145 801	157 089	–	998	998	13 091	(12 093)	-92%	157 089

The total approved capital budget amounted to **R 157,089,364.** Municipality incurred capital expenditure of **R 997,970** representing approximately **1%** of the total capital budget. This performance is below the anticipated monthly spending target, primarily due capital projects that have not been awarded and implemented. Capital expenditure incurred to date amounts to **1%** of the approved capital expenditure budget.

3.1.6 C6 Monthly Budget Statement –Financial Position – M01– July

EC441 Matatiele - Table C6 Monthly Budget Statement - Financial Position - M01 - July

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		298 432	286 455	–	404 559	286 455
Short term investments		–	–	–	–	–
Trade and other receivables from exchange transactions		(56 584)	7 239	–	(56 737)	7 239
Receivables from non-exchange transactions		177 269	142 193	–	216 975	142 193
Current portion of non-current receivables		–	–	–	–	–
Inventory		3 312	3 109	–	3 148	3 109
VAT		28 455	89 684	–	12 767	89 684
Other current assets		6 290	7 845	–	6 290	7 845
Total current assets		**457 173**	**536 526**	–	**587 002**	**536 526**
Non current assets						
Investments		–	–	–	–	–
Investment property		4 960	4 960	–	4 960	4 960
Property, plant and equipment		1 208 963	1 344 608	–	1 209 961	1 344 608
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		1 543	1 543	–	1 543	1 543
Intangible assets		377	3 352	–	377	3 352
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 215 843**	**1 354 463**	–	**1 216 841**	**1 354 463**
TOTAL ASSETS		**1 673 016**	**1 890 990**	–	**1 803 843**	**1 890 990**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		1 906	489	–	1 910	489
Trade and other payables from exchange transactions		91 083	167 072	–	60 212	167 072
Trade and other payables from non-exchange transactions		28 275	48 500	–	42 009	48 500
Provision		24 184	45 300	–	21 223	45 300
VAT		55 855	52 348	–	47 800	52 348
Other current liabilities		–	–	–	–	–
Total current liabilities		**201 302**	**313 711**	–	**173 155**	**313 711**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		26 005	29 345	–	26 005	29 345
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		17 928	–	–	20 889	–
Total non current liabilities		**43 933**	**29 345**	–	**46 894**	**29 345**
TOTAL LIABILITIES		**245 235**	**343 055**	–	**220 048**	**343 055**
NET ASSETS	2	**1 427 781**	**1 547 934**	–	**1 583 795**	**1 547 934**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 070 221	1 488 060	–	1 199 425	1 488 060
Reserves and funds		384 370	59 874	–	384 370	59 874
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 454 591**	**1 547 934**	–	**1 583 795**	**1 547 934**

The statement of financial position indicates the financial health of the municipality as the assets and liabilities are listed to measure the solvency of the municipality for the period ended 31 July 2026. Total assets are **R 1,803,483** over the total liabilities of **R 222,048** this is therefore means the municipality is still able to meet its financial obligations

3.1.7 C7 Monthly Budget Statement –Cash Flow – M01– July

EC441 Matatiele - Table C7 Monthly Budget Statement - Cash Flow - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		56 589	53 762	–	659	659	4 480	(3 821)	-85%	53 762
Service charges		107 966	94 023	–	17 056	17 056	7 835	9 221	118%	94 023
Other revenue		40 832	93 090	–	7 020	7 020	7 758	(737)	-10%	93 090
Transfers and Subsidies - Operational		327 772	323 930	–	130 344	130 344	26 994	103 350	383%	323 930
Transfers and Subsidies - Capital		192 969	97 325	–	24 950	24 950	8 110	16 840	208%	97 325
Interest		21 811	51 013	–	2 081	2 081	4 251	(2 170)	-51%	51 013
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(285 668)	(568 948)	–	(15 701)	(15 701)	(47 412)	31 711	-67%	(568 948)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		462 272	144 196	–	166 409	166 409	12 016	(154 393)	-1285%	144 196
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Long Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(137 660)	(157 089)	–	(1 033)	(1 033)	(13 091)	12 058	-92%	(157 089)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(137 660)	(157 089)	–	(1 033)	(1 033)	(13 091)	12 058	(0)	(157 089)
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		324 612	(12 894)	–	165 377	165 377	(1 074)			(12 894)
Cash/cash equivalents at beginning:		269 900	299 349	–		298 432	299 349			298 432
Cash/cash equivalents at month/year end:		594 511	286 455	–		463 809	298 274			285 539

A cash flow statement provides data regarding all cash inflows a municipality receives from its ongoing operations and external investment sources.

PART 2 –SUPPORTING DOCUMENTATION
SECTION 4

Debtors Analysis

Table SC3 presented below summarises the Debtors Age Analysis as at 31 July 2026.

EC441 Matatiele - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 - July

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 633	1 660	1 304	643	934	406	394	4 491	15 464	6 868	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	38 648	20	0	606	582	462	448	93 417	134 183	95 514	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	950	520	481	432	422	421	403	32 512	36 140	34 190	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	96	30	29	29	29	28	28	804	1 073	919	–	–
Interest on Arrear Debtor Accounts	1810	1 575	1 638	1 725	1 725	1 929	1 833	1 805	72 564	84 794	79 856	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	161	145	119	2 142	212	130	328	42 716	45 952	45 527	–	–
Total By Income Source	2000	47 063	4 013	3 658	5 578	4 107	3 280	3 406	246 504	317 606	262 873	–	–
2026/28 - totals only		45 692	3 963	2 834	3 136	3 346	3 002	2 762	223 092	287 828	236 338	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	39 171	2 499	2 416	3 950	2 482	1 752	1 726	103 078	157 074	112 988	–	–
Commercial	2300	7 176	1 001	710	970	971	875	1 031	75 305	88 040	79 152	–	–
Households	2400	715	513	531	657	654	652	648	68 121	72 492	70 733	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	47 063	4 013	3 658	5 578	4 107	3 280	3 406	246 504	317 606	262 873	–	–

The total debt book for 31 July 2026 of **R317,606,049** inclusive to **R 3,694,612** advance payments.

The total debt for July 2026 of **R 313,911,437.25** (including current of **R 46,709,332.09** which is not yet due) has decreased by **R 13,935,724.34** from the previous month closing balance of **R 281,137,829.50**

Debt is made up of the following:

- **Residential debt:**
  R 45,988,314.70
  Commercial debt
  R 35,265,766.28
  Government debt
  R 151,040,227.52
  Other
  R 631,570.09

The municipality implements the credit control and debt collection policy. There are two areas in which the municipality cannot collect and the debt totals to **R 97,080,042.**

- **Maluti**
  R 76,820,259.96 (including current)
- **Cedarville**

R 20,259,782.43 (including current)

The municipality makes use of debt collectors in implementing the credit and debt collection policy.

The credit control measures for collection are implemented especially for old debt; the municipality has attorneys to assist with collection of long outstanding debt when all internal processes have been exhausted.

The following has been handed over:

Residential H/O R 72,166,730.35

Business H/O R 3,450,455.35

Churches H/O R 128,458.21

Farms H/O R 5,238,711.38

R 16,648,572.91 was collected for July 2026.

SECTION 5 -CREDITORS' ANALYSIS

The municipality makes an extra effort that creditors are paid within 30 days as per MFMA, therefore municipality paid its creditors within 30 days for the month ended 31 July 2026.

EC441 Matatiele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 - July

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	–	–	–	–	–	–	–	–	–	–

SECTION 6- INVESTMENT POTFOLIO ANALYSIS

Conditional and Unconditional investment monitoring Information

Jul-26					
Investment Management					
Conditional Investments -Description	**Opening Balance**	**Deposits**	**WITHDRAWALS**	**Interest Earned**	**Closing Balance**
Municipal Infrastructure Grant	445,313.88	20,242,381.49		-18,381.49	20,687,695.37
INEP	18,643.83	99.60		-99.6	18,743.43
EPWP	-			-	-
Disaster Management	35,249,842.02	216,090.18	-6,470,754.40	-216,090.18	28,995,177.80
Establishment Plan	248,830.48	1,109.51		-1,109.51	249,939.99
Housing Development Fund	2,543,028.92	11,663.10		-11,663.10	2,554,692.02
Dedea	771,857.08	3,441.63		-3,441.63	775,298.71
Total Conditional Investments	**39,277,516**	**20,474,786**	**- 6,470,754**	**- 250,786**	**53,281,547**
Unconditional Investments -Description	**Openning Balance**	**Deposits**	**Withdrawals**	**Interest Earned**	**Closing Balance**
Call Acc STD CRR	188,444,582.18	8,000,000.00		-912,944.34	196,444,582.18
Call Acc STD CRR		30,050,465.75		50,465.75	30,050,465.75
Call ACC FNB Surplus Cash	6,805,395.80			-30,204.77	6,805,395.80
Nedbank 32 Days	9,009,906.86	53,689.20		-53,689.20	9,063,596.06
Nedbank CRR	2,482,562.67	151,198,183.62	-80,000,000.00	-164,276.72	73,680,746.29
Nedbank Retention	29,490,570.09	157,552.50	-2,081,409.00	-157,552.50	27,566,713.59
Termination Guarantee	144,640.82			-772.80	144,640.82
Account Gaurantee	6,202,000.00			-33,134.10	6,202,000.00
Total Conditional Investments	**242,579,658**	**189,459,891**	**- 82,081,409**	**- 1,302,109**	**349,958,140**
Total Investments	**281,857,175**	**209,934,677**	**- 88,552,163**	**- 1,552,894**	**403,239,688**

The investment portfolio of the municipality as at 31 July 2026 is as follows:

As at 31 July 2026 the conditional investments amounted to **R 53,281,547** and unconditional investments amounted to **R 349,958,140**. Total investments as at 31 July 2026 amounted to
R 403,239,688

These invested funds are those funds for the capital projects that have not yet been implemented. The interest raised from these short-term investments is already included in the budget at an estimate.

This indicates that the municipality as at 31 July 2026 had sufficient cash to operate for a period more than 3 months without receiving grants to cover operating costs.

The following reflects bank balances at 31 July 2026

Description	July 2026
Nedbank Primary Account:	1,955,410.67
Standard bank Account:	1,079,601.73
FNB Money Market Account:	1,120,985.28
Total Cash held as at 31 July 2026	**4,155,997.68**

Unreconciled items for the month amount to **R 2,837,617.56** which is made up of the receipts not yet banked and payments that reflects on the following month.

The above tables reflect the Cashbook balance of **R 4,155,998** and investment balance of **R 403,239,688** and the total cash book balance and investment is **R 407,395,686**

SECTION 7_ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

7.1 Supporting Table SC18– M01 – July

Description	2026-2027 Meduim Term Revenue & Expenditure Framework				
R thousand	Approved Budget Year 2026/27	Monthly actual	YearTD actual	YearTD budget	Perfomance %
RECEIPTS:					
Operating Transfers and Grants					
National Government:	351,289	130,332	130,332	29,274	37%
Local Government Equitable Share	312,797	130,332	130,332	26,066	42%
Expanded Public Works Programme Integrated Grant	2,988	–	–	249	0%
Local Government Financial Management Grant	2,000	–	–	167	0%
Intergrated National Electrification Programme	29,967	–	–	2,497	0%
Municipal Infrastructure Grant (MIG)	3,537	–	–	295	0%
Provincial Government:	1,178	–	–	98	0%
Capacity Building and Other : Library	1,178	–	–	98	0%
Human Settlement	–	–	–	–	0%
DEDEAT	–	–	–	–	0%
District Municipality:	–	–	–	–	–
IDP roadshows	–	–	–	–	0%
Total Operating Transfers and Grants	352,467	130,332	130,332	29,372	37%
Capital Transfers and Grants	67,309	20,224	20,224	5,609	30%
Municipal Infrastructure Grant (MIG)	67,209	20,224	20,224	5,601	30%
Disaster Response Grant	–	–	–	-	0%
Capacity Building and Other : Library	100	–	–	8	0%
Total Capital Transfers and Grants	67,309	20,224	20,224	5,609	0
TOTAL RECEIPTS OF TRANSFERS & GRANTS	419,776	150,556	150,556	34,981	0

The Municipality has not received grants allocations for both operational and capital grants.

7.2 Supporting Table SC19 – M01– July

EC441 Matatiele - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		8 787	8 525	–	1 454	1 454	710	744	104.7%	8 525
Expanded Public Works Programme Integrated Grant		2 980	2 988	–	1 040	1 040	249	791	317.8%	2 988
Local Government Financial Management Grant	3	1 800	2 000	–	45	45	167	(122)	-73.0%	2 000
Municipal Infrastructure Grant		4 007	3 537	–	369	369	295	75	25.3%	3 537
Provincial Government:		2 562	2 607	–	24	24	217	(193)	-89.0%	2 607
Specify (Add grant description)		349	–	–	18	18	–	18	#DIV/0!	–
Specify (Add grant description)		547	174	–	6	6	15	(8)	-58.4%	174
Specify (Add grant description)		1 666	2 433	–	–	–	203	(203)	-100.0%	2 433
District Municipality:		150	–	–	–	–	–	–		–
Specify (Add grant description)		150	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		11 499	11 133	–	1 478	1 478	928	551	59.3%	11 133
Capital Transfers and Grants										
National Government:		104 497	97 099	–	1 148	1 148	8 092	(6 944)	-85.8%	97 099
Municipal Infrastructure Grant		55 383	67 209	–	–	–	5 601	(5 601)	-100.0%	67 209
Municipal Disaster Recovery Grant		49 114	29 891	–	1 148	1 148	2 491	(1 343)	-53.9%	29 891
Provincial Government:		197	226	–	3 864	3 864	19	3 845	20414.6%	226
Specify (Add grant description)		–	100	–	–	–	8	(8)	-100.0%	100
Specify (Add grant description)		–	126	–	–	–	11	(11)	-100.0%	126
Specify (Add grant description)		0	–	–	3 864	3 864	–	3 864	#DIV/0!	–
Specify (Add grant description)		197	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		104 694	97 325	–	5 011	5 011	8 110	(3 099)	-38.2%	97 325
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		116 193	108 458	–	6 490	6 490	9 038	(2 549)	-28.2%	108 458

The municipality has expenditure of **R 6,4 million** on both total operating and capital transfers grants

SECTIONS 8

Table SC8 presents the expenditure of councillor and staff benefits at 31 July 2026

Section 66 of the MFMA requires that the accounting officer of a municipality must report to Council in a prescribed format all expenditure incurred by the municipality on staff salaries, wages and benefits in a manner that discloses expenditure per type such as salaries contributions for pensions etc.

Remuneration related expenditure for the month ended **31 July** amounted **R 16,182,515** of which the expenditure **R 2,025,375** relates to Remuneration of Councillors and **R 14,157,140** to Managers and staff against approves budget of **R215,956,501** incurring **7%** expenditure for the month salary budget allocation and it is less the expected performance for the month as the is unfilled funded posts non-payment of applicable notch increments during the reporting period. The financial impact will be monitored and notch increments be implemented retrospectively . Total YTD Expenditure is **7%** the revenue budget for this expenditure type.

Descrption	Total Budget	July	Total Actual
Employee Related Cost	**190,848,882.00**	**14,157,140.00**	**14,157,140.00**
Municipal Staff	181,533,297	13,492,603	13,492,603
Senior Management of Municipalities	9,315,585	664,537	664,537
Remuneration of Councillors	**25,107,619.00**	**2,025,375.24**	**2,025,375.24**
Chief Whip	843,922	67,138	67,138
Executive Committee/Mayoral Committee	5,487,214	341,102	341,102
Executive Mayor/Mayor	1,108,813	105,936	105,936
Section 79 committee chairperson	827,956	135,881	135,881
Speaker	896,899	71,352	71,352
Total for All Other Councillors	15,942,815	1,303,966	1,303,966
Grand Total	**215,956,501.00**	**16,182,515.24**	**16,182,515.24**

8.1 Performance Indicators

EC441 Matatiele - Supporting Table SC8 Monthly Budget Statement - Performance M01 - July

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.4%	10.9%	0.0%	0.0%	3.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		9.4%	13.9%	0.0%	7.8%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	227.1%	171.0%	0.0%	339.0%	171.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		148.3%	91.3%	0.0%	233.6%	91.3%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		22.4%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.0%	33.9%	0.0%	7.8%	33.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.0%	3.9%	0.0%	0.3%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.1%	12.5%	0.0%	0.0%	4.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations						
Financial liabilities						
Total Assets		1 673 016	1 890 990		1 803 843	1 890 990
Employee related costs		176 059	190 849		14 157	190 849
Repairs & Maintenance		17 235	21 784		471	21 784
Interest (finance charges)		1 955				
Principal paid						
Depreciation		32 626	70 322			25 108
Operating expenditure		544 363	645 770		27 138	645 770
Total Capital Expenditure		145 801	157 089		998	998
Borrowed funding for capital						
Debt		137 286	215 573		123 110	215 573
Equity		1 454 591	1 547 934		1 583 795	1 547 934
Reserves and funds						
Borrowing						
Current assets		457 173	536 526		587 002	536 526
Current liabilities		201 302	313 711		173 155	313 711
Monetary assets		298 432	286 455		404 559	286 455
Total Revenue (excluding capital transfers and contributions)		587 659	582 404		181 799	582 404
Transfers and subsidies - Operational		330 823				
Transfers and subsidies - capital (monetary allocations)		104 694	97 325		1 148	97 325
Debt service payments		21 811	51 013			
Outstanding debtors (receivables)		126 974				
Annual services revenue		163 638	173 866		46 337	46 337
Cash + investments	Including LT investments	298 432	286 455		404 559	286 455
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

Borrowing Management

The municipality does not have any loans.

Liquidity

4.2 Liquidity Management

4.2.1 Cash Coverage July 2026

Purpose/ Use of the Ratio

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)

The Municipality as at end of July 2026 could take 28 months to pay for its day-to-day expenses using just its cash reserves as per the information reported in the monthly financial statements.

Current Ratio: is calculated by a total of Current Assets/ Current Liabilities.

Budgeted Current Ratio: R 536,526,000/ R313,711,000 = **R 1.7:1**

Actual Current Ratio as 31 July 2026: **R 587,002,000 / R 173,155,000 = 3.3:1**

The current ratio is a liquidity ratio used to measure whether the municipality has enough resources to meet its short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A good ratio is **1.5-2:1 R 2 for every R 1 owed**. The budget showed a **R 2.7:1** ratio and actual ratio as **31 July 2026 is: R 3.3: R 1** which is above the norm.

Acid test Ratio: (Current Assets – Inventory) / Current Liabilities

Budgeted Acid test Ratio:(R 536,526,000 – R 3,109,000) / R 173,155,000 = 3:1

Actual Acid Test Ratio as at 31 July 2026:(R 587,002,000 – R3,148,000) / R 173,155,000 = **3.37 :1**

The Acid test ratio, commonly known as the quick ratio, uses an organisation's balance sheet data as a indicator of whether it has sufficient short-term assets to cover its short-term liabilities. The acid test ratio disregards current assets that are difficult to quickly liquidate such as inventory. The acid test ratio may not give a reliable picture of an organisation's financial condition if the municipality has accounts receivable that take longer than usual to collect or current liabilities that are due to the municipality but have no immediate payment needed. A good ratio is **R1** for every **R1** owed. Which shows that the municipality would be able to pay it short term liabilities with its easy liquidated short-term assets.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTICATE

I, **Mothusi Frank Lepheana**, the Municipal Manager of Matatiele Local Municipality do hereby certify that-

The monthly budget statements (Section 71 Report) on the implementation of the budget and financial state of affairs of the municipality for the month ended 31 July 2026 has been prepared in accordance with the Municipal Finance Management Act 2003 and Regulations made under that Act.

Print Name: ADV Mothusi Frank Lepheana

Municipal Manager of Matatiele Local Municipality

Signature: ____________________

Date: 14/06/2026