



WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY

ADJUSTED BUDGET 2025/26 MTREF

26 FEBRUARY 2026

Copies of this document are available from the following sources:

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Municipal Website
National Treasury website

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Table of Contents

PART 1 – ADJUSTMENTS BUDGET	1
1. Mayor’s report	1
2. Resolutions	2
3. Executive summary	3
4. Budget overview	5
5. Summary of operational expenditure by vote	8
6. Adjustments budget tables	11
PART 2 – SUPPORTING DOCUMENTATION.....	27
7. Adjustments to budget assumptions	27
8. Adjustments to budget funding	27
9. Winnie Madikizela-Mandela Local Municipality Economic Landscape	27
10. Access to basic services	28
11. Adjustments to transfers and grants receipts	29
12. Adjustments to expenditure on allocations and grant programmes	30
13. Adjustments to allocations or grants made by the municipality	31
14. Adjustments to councillor allowances and employee benefits	32
15. Adjustments to service delivery and budget implementation plan.....	33
16. Adjustments to capital expenditure	33
17. Adjustments to repairs and maintenance	36
18. Adjustments on depreciation by asset class.....	37
Quality Certificate.....	38

PART 1 – ADJUSTMENTS BUDGET

1. Mayor’s report

The Municipal Finance Management Act No 56 of 2003, section 28, provides for the municipality to revise its approved annual budget through an adjustments budget. In terms of this section, an adjustments budget provides for the following scenarios: -

- Revenue and expenditure estimates must be adjusted downwards if there is material under collection of revenue during the current year;
- Appropriate any additional revenues that have become available over and above those anticipated in the annual budget;
- Within a specified framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor
- Authorise utilisation of projected savings in one vote towards spending under another vote;
- Authorise the spending of funds that were unspent at the end of the past financial year, where the underspending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;
- May correct any errors in the annual budget; and
- May provide for any other expenditure within the framework.

Even though the country and the world at large has moved past the COVID-19 era, which challenged all of us to look for new ways of doing business but the economic effects of the pandemic, Russia-Ukraine invasion, Israel-Palestine conflict still pose challenges and resource reprioritisation have continued to compete with basic service delivery for the scarce resources. This has affected the availability of funding to fund service delivery as our allocations from the National fiscus have drastically decreased leaving a huge funding gap in the medium term. During the mid-year assessment, there were a number of funding gaps and revenue underperformance identified which necessitated that an adjustment budget be made. Some of the findings related to the following:

- Somewhat satisfactory performance on interest from investments, even though it is not as it was in the previous financial year
- A notable under performance on electricity distribution revenue

- Under performance in revenue generation against the original budget on Licences and permits, fines and penalties as well as other revenues
- Delays in readiness of some of the MIG infrastructure projects
- The need to allocate more funds towards the refurbishment of roads due to the high demand caused also by heavy rainfalls experienced in the last four years including the current year.
- The need to allocate funds for the completion of the Civic center as well completion of Electrification projects.

The Executive Lekgotla was held during the month of January where these were presented and discussed at length and remedial measures were deliberated on.

It became increasingly clear that the municipality needed to implement serious measures to ensure that more is done with the little available resources to ensure that communities of Winnie Madikizela-Mandela do not feel the impact. It became clear that a clear understanding of non-priority spending is necessary as more resources were required to fulfil the promises and plans the municipality had for the year. The following were areas that needed special attention:

- Refurbishment of roads
- Construction of Manufacturing Hubs
- Completion of all current year projects
- Construction of a licensed landfill site for the municipality
- Continuous updating and verification of indigent beneficiaries.

Council has also been advised, through the mid-term assessment report of the performances of the municipality where remedial actions have been proposed for under achievements. It is therefore also recommended that the Winnie Madikizela-Mandela Local Municipality council approves the revision of service delivery targets and performance indicators in the 2025/26 SDBIP as tabled.

2. Resolutions

In its council meeting held on the 26th February 2026 the council resolved to approve the following:

- a) The 2025/26 Adjustments budget
- b) The adjustments in line with the requirements of s28(2) of the MFMA, as indicated in the mayor's report

- c) That the operating revenue be adjusted.
- d) That the operational expenditure budget be adjusted
- e) That the capital expenditure budget be adjusted
- f) Ensure that the projects affected by this adjustment budget are managed such that they are completed before the end of the financial year to avoid them causing us further shortfalls in the future years
- g) Departments with underperforming revenue streams to proposed plans to improve both revenue generation and collection thereof
- h) Revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan to correspond with the approval of the adjustments.
- i) That management be permitted to correct all errors in the original budget as required due to the implementation of mSCOA

3. Executive summary

The Accounting Officer oversaw a process of the preparation and tabling of the midyear performance assessment report. This report took into considerations the performances, both financially and set targets, for all departments within the municipality. The report went through to the Internal Audit that looked at the alignment and usefulness of the information, and central to this exercise, was the review of evidence to support claimed performances.

The reviewed report was tabled at an Executive Committee Lekgotla where it was interrogated for establishment of the claimed performances, and where there is none achievement of targets, remedial actions were agreed to.

The report was then taken to the full council for interrogation and approval, and agreement that indeed a budget adjustment is necessary, together with the revision of the set targets and performance indicators in the SDBIP. The tabling of this report is the culmination of these processes that should see ourselves with a revised 2025/26 Annual Budget and SDBIP.

The Municipal Manager with the assistance and advice of the municipal management recommended that an adjustment budget is necessary to address the short-comings within the existing budget in terms of Section 27(3) of MFMA.

The Budget and Treasury Office conducted planning and consultation meetings with individual departments where the needs of each section were discussed in relation to their approved SDBIP, with the budget principles and approach to be applied. Departments have

used the review in relation to their mid-year performance assessment report which served as a motivation towards the adjustment budget.

The criteria utilized for compiling the adjustment budget were determined by the following factors:

- The adjustment budget must be compiled in compliance with the MFMA requirements as set out in Section 28 as specify in the body of the report. This relates to expenditure and income estimates which have been anticipated in the IDP but which have not materialized for motivated reasons. It can also relate to unforeseen circumstances which can also be explained and motivated.
- The adjustment budget must be substantiated through alignment with the departmental SDBIP and Council approved IDP
- The original approved budget process and guidelines must be used to compile the 2025/2026 adjustment budget and it is not a new budget
- Departments were required to prioritize within their approved operating and capital budget allocations in accordance with guidelines provided by Budget and Treasury office.

It will be seen in the budget tables that follow that the municipality, has been forced to avail funds for the completion of the projects as these are projects that are already being implemented. The municipality has had to learn to live within the available resources as some revenue streams have not performed satisfactory even though some performed much better than anticipated.

4. Budget overview

WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY						
2025/26 ADJUSTMENT BUDGET						
OPERATING BUDGET BY REVENUE SOURCE AND EXPENDITURE TYPE						
	Current Year to Date				Adjusted Budget	
	Approved Budget	Actuals to Date	Full Year Forecast	Surplus/Deficit	Adjustment	Adjusted Budget
Revenue						
Exchange Revenue	-R 134 995 992,00	-R 73 851 450,86	-R 147 702 901,72	R 12 706 909,72	R 2 134 106,00	-R 132 861 886,00
Agency Services	-R 1 498 692,00	-R 350 116,58	-R 700 233,16	-R 798 458,84	R -	-R 1 498 692,00
Interest; Dividend and Rent on Land	-R 43 661 064,00	-R 22 758 782,21	-R 45 517 564,42	R 1 856 500,42	-R 150 000,00	-R 43 811 064,00
Operational Revenue	-R 405 444,00	-R 178 402,88	-R 356 805,76	-R 48 638,24		-R 405 444,00
Rental from Fixed Assets	-R 5 763 648,00	-R 2 751 051,95	-R 5 502 103,90	-R 261 544,10	-R 150 000,00	-R 5 913 648,00
Sales of Goods and Rendering of Services	-R 22 480 824,00	-R 18 160 284,45	-R 36 320 568,90	R 13 839 744,90	R 2 770 606,00	-R 19 710 218,00
Service Charges	-R 61 186 320,00	-R 29 652 812,79	-R 59 305 625,58	-R 1 880 694,42	-R 336 500,00	-R 61 522 820,00
<i>Electricity Distribution</i>	-R 55 986 336,00	-R 26 946 730,78	-R 53 893 461,56	-R 2 092 874,44	-R 406 500,00	-R 56 392 836,00
<i>Solid Waste Removal</i>	-R 5 199 984,00	-R 2 706 082,01	-R 5 412 164,02	R 212 180,02	R 70 000,00	-R 5 129 984,00
Non-exchange Revenue	-R 485 146 620,00	-R 357 252 723,58	-R 714 505 447,16	R 229 358 827,16	-R 10 544 900,00	-R 495 691 520,00
Fines; Penalties and Forfeits	-R 386 316,00	-R 34 025,80	-R 68 051,60	-R 318 264,40	-R 15 000,00	-R 401 316,00
Interest	-R 4 906 800,00	-R 3 740 932,42	-R 7 481 864,84	R 2 575 064,84	R -	-R 4 906 800,00
Licences or Permits	-R 2 379 480,00	-R 707 223,26	-R 1 414 446,52	-R 965 033,48	-R 10 000,00	-R 2 389 480,00
Property Rates by Usage	-R 24 187 056,00	-R 37 204 111,81	-R 74 408 223,62	R 50 221 167,62	-R 11 000 000,00	-R 35 187 056,00
Transfers and Subsidies	-R 453 286 968,00	-R 315 566 430,29	-R 631 132 860,58	R 177 845 892,58	R 480 100,00	-R 452 806 868,00
Grand Total	-R 620 142 612,00	-R 431 104 174,44	-R 862 208 348,88	R 242 065 736,88	-R 8 410 794,00	-R 628 553 406,00
Expenditure						
Bulk Purchases	R 58 448 460,00	R 26 431 287,47	R 52 862 574,94	R 5 585 885,06		R 58 448 460,00
Contracted Services	R 132 861 993,00	R 71 531 767,82	R 143 002 535,64	-R 10 177 538,64	R 23 872 308,78	R 156 734 301,78
Depreciation and Amortisation	R 48 218 640,00	R 25 267 915,04	R 50 535 830,08	-R 2 317 190,08	R 12 716 984,00	R 60 935 624,00
Employee Related Cost	R 149 202 288,00	R 66 529 759,15	R 133 008 847,39	R 16 193 440,61	R 4 621 496,00	R 153 823 784,00
Interest; Dividends and Rent on Land	R 104 400,00	R -	R -	R 104 400,00		R 104 400,00
Inventory Consumed	R 8 717 076,00	R 3 621 538,03	R 7 243 076,06	R 1 473 999,94	R 426 997,98	R 9 144 073,98
Irrecoverable Debts Written Off	R -	-R 15 384,11	-R 30 768,22	R 30 768,22		R -
Operating Leases	R 5 922 560,00	R 3 446 151,37	R 6 892 302,74	-R 969 742,74	R 1 212 200,00	R 7 134 760,00
Operational Cost	R 83 063 520,00	R 33 077 697,14	R 66 125 394,28	R 16 938 125,72	R 898 461,59	R 83 961 981,59
Remuneration of Councillors	R 31 369 788,00	R 13 968 465,82	R 27 936 931,64	R 3 432 856,36		R 31 369 788,00
Transfers and Subsidies	R 5 453 592,00	R 248 000,00	R 496 000,00	R 4 957 592,00	R 712 000,00	R 6 165 592,00
Debt impairment	R 6 108 780,00	R -	R -	R 6 108 780,00	R -	R 6 108 780,00
Impairment of PPE	R -	R -	R -	R -	R 8 772 955,55	R 8 772 955,55
Grand Total	R 529 471 097,00	R 244 107 197,73	R 488 072 724,55	R 41 361 376,45	R 53 233 403,90	R 582 704 500,90
Surplus/Deficit	-R 90 671 515,00	-R 186 996 976,71	-R 374 135 624,33	R 283 427 113,33	R 44 822 609,90	-R 45 848 905,10
Total Non-Cash Items	R 54 327 420,00	R 25 252 530,93	R 50 505 061,86	R 3 822 358,14	R 21 489 939,55	R 75 817 359,55
Available to fund Capital Budget	-R 96 780 295,00	-R 186 981 592,60	-R 374 104 856,11	R 277 287 565,11	R 36 049 654,35	-R 60 730 640,65
Employee Costs %	34%	33%	33%	47%	9%	32%
Employee Costs % Excl Non-Cash Items	38%	37%	37%	52%	15%	37%
Non-Cash Items%	10%	10%	10%	9%	40%	13%
Own Revenue %	23%	23%	23%	21%	139%	25%
Grant Funding %	77%	77%	77%	79%	-39%	75%

The total expenditure on the table above includes non-cash items with a total value of over R75,8 million which is made up of debt impairment, depreciation and asset impairment, and loss on disposal of PPE.

a. Revenue adjustments

i. Interest on Investments

The revenue from the stream has been increased by over R150 thousands following recorded performance from month to month which has been recorded and up to the end of the 7 months. This is anticipated to at least reach the R150 thousand mark as a minimum

ii. Rental of Facilities and Equipment

Anticipated revenues based on the current performance indicate that an additional revenue of about R150 thousand may be achieved by year end and as such, the revenue has been adjusted.

iii. Sale of Goods and Rendering of Services

A reduction on the revenue anticipated from the stream is proposed in response to the VAT on the INEP grant having been deducted in line with the new accounting treatment for INEP as instructed by National Treasury over the past three financial years.

iv. Service Charges

An increase of just over R336 thousand is proposed on the revenue stream with the major contributor being electricity distribution where improvement plans have been presented.

v. Fines, Penalties and Forfeits

Even though the revenue stream is not contributing much on the municipality's revenues, an upward adjustment has been recommended for pound fees in anticipation of the winter season and the planned enforcement activities in the remainder of the financial year.

vi. Licenses or Permits

Even though the revenue stream did not seem to perform in line with the projections, a presentation made by the department is expected to yield an increase on the revenue to be generated for the remaining months and therefore a R10 thousand increase is proposed.

vii. Property rates

The municipality implemented a new valuation roll that resulted in an increase on the revenue recognized by more than what was anticipated to be the increase and therefore the revenue has been adjusted accordingly.

viii. Transfers and Subsidies

A reduction on the revenue stream is recorded in line with the approved rollover applications where the anticipated amounts during the budget stage were not the same.

b. Operating Expenditure

i. Contracted Services

The major adjustments made relate to Maintenance of Roads with an additional R14,4 million related to Khananda, Pelepele, Seaview, Matshezini, Qadu, Branchini to Mbabazo,

Extension 2 Storm Water, Giniswayo, Mbandana, Qobo, Reformed, Dumsi, Galatyeni and Mzamba.

There are other included adjustments include relating to Casual Labour, security fees and Waste Management Services, maintenance of the septic tanks, Automated meter reading, maintenance of vehicles and plant, Internal Audit fees as well as other items that will be dealt with on per department explanation. All the adjustments combined resulted in the projected expenditure being adjusted by over R23.8 million.

ii. Depreciation and Amortisation

The R12.7 million adjustment has considered the wear and tear of municipal assets with special focus on the road infrastructure, municipal buildings.

iii. Employee Cost

The adjustment is made to cater for correction or errors that may have been identified in the planning information as well as the revision of salaries for the municipal manager and managers reporting directly to the municipal manager.

iv. Inventory Consumed

The adjustments made is to ensure sufficient budget allocations for the fuel and oil that is used on the service delivery vehicles as well as other stores items like cleaning material necessitated by the increase on the municipal facilities.

v. Operating leases

The R1.2 million is allocated as a result of the performance recorded on the rental of ICT equipment including procurement of new ICT licenses that have recently been concluded.

vi. Impairment of Property, Plant and Equipment

This recent weather conditions experienced have indicated to the municipality that there is going to be a need for some of the municipal assets to be impaired as damages may have occurred that affect the usability of the assets and therefore leading to a decrease in their value.

5. Summary of operational expenditure by vote

WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY

2025/26 ADJUSTMENT BUDGET

ADJUSTED OPERATING BUDGET BY MUNICIPAL VOTE

	Current Year to Date				Adjusted Budget	
	Approved Budget	Actuals to Date	Full Year Forecast	Surplus/Deficit	Adjustment	Adjusted Budget
Revenue						
1.1 - Council General Expenses	R -			R -	R -	R -
1.3 - Municipal Manager	R -	-R 150 000,00	-R 300 000,00	R 300 000,00	-R 150 000,00	-R 150 000,00
2.1 - Budget & Treasury	-R 399 920 034,90	-R 289 809 053,57	-R 579 618 107,14	R 179 698 072,24	R -	-R 399 920 034,90
3.1 - Corporate Service	-R 220 458,00	-R 101 651,70	-R 203 303,40	-R 17 154,60	R -	-R 220 458,00
4.1 - Development Planning	-R 34 816 130,28	-R 43 711 599,44	-R 87 423 198,88	R 52 607 068,60	-R 11 110 000,00	-R 45 926 130,28
5.1 - Community & Social Services	-R 5 960 164,41	-R 1 796 224,77	-R 3 592 449,54	-R 2 367 714,87	-R 463 896,00	-R 6 424 060,41
5.2 - Refuse Removal	-R 9 434 508,57	-R 6 384 052,37	-R 12 768 104,74	R 3 333 596,17	-R 80 000,00	-R 9 514 508,57
6.1 - Roads & Engineering	-R 88 874 000,00	-R 43 161 065,50	-R 86 322 131,00	-R 2 551 869,00	R 928 996,00	-R 87 945 004,00
6.2 - Electricity	-R 80 917 513,25	-R 45 990 527,09	-R 91 981 054,18	R 11 063 540,93	R 2 464 106,00	-R 78 453 407,25
	-R 620 142 809,41	-R 431 104 174,44	-R 862 208 348,88	R 242 065 539,47	-R 8 410 794,00	-R 628 553 603,41
Expenditure						
1.1 - Council General Expenses	R 50 760 942,32	R 23 412 017,23	R 46 824 034,46	R 3 936 907,86	R 992 936,00	R 51 753 878,32
1.3 - Municipal Manager	R 41 504 339,13	R 19 303 357,91	R 38 606 715,82	R 2 897 623,31	R 4 753 271,00	R 46 257 610,13
2.1 - Budget & Treasury	R 44 658 174,78	R 16 215 060,71	R 32 430 121,42	R 12 228 053,36	-R 4 477 325,60	R 40 180 849,18
3.1 - Corporate Service	R 61 105 361,18	R 23 988 703,10	R 47 977 406,20	R 13 127 954,98	R 4 125 313,29	R 65 230 674,47
4.1 - Development Planning	R 34 737 929,22	R 8 890 702,09	R 17 690 404,18	R 17 047 525,04	R 4 831 180,00	R 39 569 109,22
5.1 - Community & Social Services	R 78 452 886,24	R 32 679 070,31	R 65 307 469,71	R 13 145 416,53	R 6 369 099,45	R 84 821 985,69
5.2 - Refuse Removal	R 40 384 675,35	R 18 390 466,35	R 36 780 932,70	R 3 603 742,65	R 3 584 895,00	R 43 969 570,35
6.1 - Roads & Engineering	R 80 098 301,54	R 50 103 007,07	R 100 206 014,14	-R 20 107 712,60	R 28 192 248,00	R 108 290 549,54
6.2 - Electricity	R 97 773 174,22	R 51 124 812,96	R 102 249 625,92	-R 4 476 451,70	R 5 208 528,08	R 102 981 702,30
	R 529 475 783,97	R 244 107 197,73	R 488 072 724,55	R 41 403 059,41	R 53 580 145,22	R 583 055 929,19
Surplus/Deficit	-R 90 667 025,44	-R 186 996 976,71	-R 374 135 624,33	R 283 468 598,89	R 45 169 351,22	-R 45 497 674,22
Service delivery %	63%	66%	66%	22%	90%	65%
Support Services %	37%	34%	34%	78%	10%	35%

a. REVENUE

Municipal Manager – the R150 thousand relate to a district allocation in support of the IDP processes

Budget and Treasury – No adjustment on the anticipated revenues.

Corporate Services – No adjustment on the anticipated revenues

Development Planning – the R11 million adjustment relates to the revenue on Property rates together with the interest to be generated from overdue accounts.

Community Services – the adjustment relates to rental of community assets, especially the stadium and other amenities

Solid Waste Management – the adjustment relates to an increase on interest charged on refuse removal service charges which have continued to perform below the expected levels.

Roads and Engineering – the decrease is as a result of the Disaster Grant roll over approved that is different from the amount that was anticipated on the approved budget before the end of the previous financial year.

Electricity Distribution – The overall reduction has considered the re-allocation of VAT on the INEP grant in line with the changes as directed by National Treasury.

c. EXPENDITURE

Council General Expenses – the increase relates to reprioritisation made to refocus on special groups support and public participation initiatives.

Municipal Manager – the increase includes areas like employee costs that have increased slightly above what was anticipated, Internal Audit fees for outsourcing of critical projects, legal fees and other operating expenses.

Budget and Treasury – the reduction relates to savings anticipated on items like accommodation, increases on automated meter reading and operating expenses related to electronic filing that was awaiting upgrading of the municipal servers to be finalised.

Corporate Services – The adjustments also related to reprioritisations within the department as well as additional funding for maintenance of municipal vehicles, operating expenses related to IT systems and printing services as well as other operating expenses

Development Planning – The adjustments relate to expenditure to be incurred in the support and construction of manufacturing hubs, survey of municipal properties, support to SMMEs as well as reprioritisation of anticipated savings to fund anticipated shortfalls.

Community Services – The adjustments relate to security fees, maintenance of septic tanks, indigent verification, maintenance of municipal facilities as well as the allocation for anticipated impairments of community assets as a result of the heavy rains and vandalism experienced from time to time.

Solid waste removal – the adjustments relate to reprioritisations to fund shortfall through anticipated surpluses as well as the maintenance of the current dumping site to comply with the environmental laws, extension of waste management services and casual labour

Roads and Engineering – The adjustments related to maintenance of roads that were either not allocated at the start of the financial year, where shortfalls or savings were realised, allocation to cater for anticipated impairments of roads due to heavy rains and community demonstrations, maintenance of plant as well as fuel. An allocation has also been made for research on the road infrastructure needs as well as alternative plans to be

put into place by the municipality. Below are some of the assets affected on the budget to be maintained:

• Contracted Services	
○ CBD Road maintenance	R 207 992,00
○ Roads Vehicle Maintenance	R 1 675 000,00
○ Maintenance of Khananda Access Road	R (64 885,00)
○ Maintenance of Pelepele to Jojozi Access Road	R (144 502,00)
○ Maintenance of Seaview to Mabhoyini Access Road	R (304 492,00)
○ Maintenance of Matshezini Access Road	R (168 336,00)
○ Maintenance of Qadu Access Road	R 1 531 793,00
○ Maintenance of Branchini to Mbabazo SPS Access Road	R (36 360,00)
○ Maintenance of Stormwater Facilities - Extension 2	R (108 000,00)
○ Maintenance of Giniswayo Access Road	R (99 782,00)
○ Maintenance of Mbandana Access Road	R (979 992,00)
○ Maintenance of Qobo to Mthamvuna Access Road	R (100 000,00)
○ Maintenance of Reformed via Lukhlo to Bethula Access Road	R 100 000,00
○ Maintenance of Phelephele Access Road	R 3 213 000,00
○ Maintenance of Dumsi Access Road	R 3 000 000,00
○ Maintenance of Galatyezi JSS Access Road	R 4 760 000,00
○ Maintenance of Mzambana JSS Access Road	R 2 150 000,00
• Depreciation road infrastructure:Road	R 9 505 532,00
• Employee Costs	R 1 155 272,00
• Impairment loss-Road infrastructure	R 3 000 000,00
• Store Materials	R 219 988,00

Electricity Distribution – The adjustments relate to more funds availed for maintenance of vehicles and other equipment, acquisition of stores material required from time to time, Automated meter reading and monitoring, provision for debt impairment, Employee costs as well as other operating expenses.

6. Adjustments budget tables

a. Table B1 Adjustments budget summary

EC443 Winnie Madikizela Mandela - Table B1 Adjustments Budget Summary - 26/02/2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 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		
Financial Performance											
Property rates	24 187	-	-	-	-	-	11 000	11 000	35 187	25 276	25 907
Service charges	61 186	-	-	-	-	-	337	337	61 523	64 475	67 928
Investment revenue	39 677	-	-	-	-	-	-	-	39 677	41 661	43 744
Transfers recognised - operational	367 150	-	-	-	-	-	343	343	367 494	361 852	378 253
Other own revenue	41 805	-	-	-	-	-	(2 546)	(2 546)	39 260	35 819	32 237
Total Revenue (excluding capital transfers and contributions)	534 006	-	-	-	-	-	9 134	9 134	543 140	529 081	548 068
Employee costs	148 023	-	-	-	-	-	4 576	4 576	152 599	154 984	162 275
Remuneration of councillors	31 370	-	-	-	-	-	-	-	31 370	32 938	34 585
Depreciation & asset impairment	54 328	-	-	-	-	-	21 490	21 490	75 818	56 574	56 913
Finance charges	104	-	-	-	-	-	-	-	104	105	108
Inventory consumed and bulk purchases	67 145	-	-	-	-	-	448	448	67 593	70 162	71 916
Transfers and subsidies	5 454	-	-	-	-	-	712	712	6 166	5 699	5 841
Other expenditure	223 048	-	-	-	-	-	26 040	26 040	249 088	216 460	217 676
Total Expenditure	529 471	-	-	-	-	-	53 266	53 266	582 737	537 102	549 314
Surplus/(Deficit)	4 535	-	-	-	-	-	(44 132)	(44 132)	(39 597)	(8 021)	(1 246)
Transfers and subsidies - capital (monetary allocations)	86 137	-	-	-	-	-	(929)	106	(823)	85 313	62 776
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	70 556
Surplus/(Deficit) after capital transfers & contributions	90 672	-	-	-	-	(929)	(44 026)	(44 955)	45 716	54 756	69 310
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	90 672	-	-	-	-	(929)	(44 026)	(44 955)	45 716	54 756	69 310
Capital expenditure & funds sources											
Capital expenditure	165 872	-	-	-	-	(761)	15 150	14 389	180 262	95 249	85 655
Transfers recognised - capital	74 854	-	-	-	-	(761)	76	(685)	74 169	53 344	60 484
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 018	-	-	-	-	-	15 074	15 074	106 092	41 905	25 172
Total sources of capital funds	165 872	-	-	-	-	(761)	15 150	14 389	180 262	95 249	85 655
Financial position											
Total current assets	529 307	-	-	-	-	-	(30 916)	(30 916)	498 391	554 295	603 791
Total non current assets	1 060 793	-	-	-	-	-	16 549	16 549	1 077 342	988 000	978 406
Total current liabilities	146 043	-	-	-	-	-	(31 980)	(31 980)	114 062	128 522	136 649
Total non current liabilities	11 950	-	-	-	-	-	1 071	1 071	13 021	11 950	11 950
Community wealth/Equity	1 432 107	-	-	-	-	(929)	17 472	16 543	1 448 649	1 400 416	1 432 129
Cash flows											
Net cash from (used) operating	172 239	-	-	-	-	-	(27 896)	(27 896)	144 343	142 924	162 856
Net cash from (used) investing	(190 043)	-	-	-	-	-	(16 333)	(16 333)	(206 375)	(125 766)	(115 114)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	391 902	-	-	-	-	-	(44 229)	(44 229)	347 673	409 060	456 801
Cash backing/surplus reconciliation											
Cash and investments available	391 902	-	-	-	-	-	(44 229)	(44 229)	347 673	462 314	509 641
Application of cash and investments	(22 283)	-	-	-	-	-	(45 037)	(45 037)	(67 320)	71 628	79 132
Balance - surplus (shortfall)	414 185	-	-	-	-	-	808	808	414 993	390 686	430 509
Asset Management											
Asset register summary (WDV)	1 060 788	-	-	-	-	-	16 555	16 555	1 077 342	-	-
Depreciation	48 219	-	-	-	-	-	12 717	12 717	60 936	50 388	50 388
Renewal and Upgrading of Existing Assets	49 261	-	-	-	-	-	11 532	11 532	60 793	20 288	52 388
Repairs and Maintenance	55 196	-	-	-	-	-	18 640	18 640	73 836	57 177	58 869
Free services											
Cost of Free Basic Services provided	7 500	-	-	-	-	-	-	-	7 500	7 200	7 532
Revenue cost of free services provided	265	-	-	-	-	-	-	-	265	277	283
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	2	-	-	-	-	-	-	-	2	2	2
Refuse:	48	-	-	-	-	-	-	-	48	48	48

b. Table B2 Adjustments budget Financial Performance (Functional Classification)

EC443 Winnie Madikizela Mandela - Table B2 Adjustments Budget Financial Performance (functional classification) - 26/02/2026

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	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	+1 2026/27	+2 2027/28
Revenue - Functional												
Governance and administration		434 585	-	-	-	-	-	11 000	11 000	445 585	436 207	455 662
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		434 585	-	-	-	-	-	11 000	11 000	445 585	436 207	455 662
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5 960	-	-	-	-	-	6 465	6 465	12 425	5 970	6 144
Community and social services		1 569	-	-	-	-	-	7 949	7 949	9 518	1 584	1 601
Sport and recreation		200	-	-	-	-	-	-	-	200	-	-
Public safety		4 191	-	-	-	-	-	(1 484)	(1 484)	2 707	4 386	4 543
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		89 245	-	-	-	-	929	(7 699)	(6 770)	82 475	65 979	68 916
Planning and development		3 723	-	-	-	-	-	160	160	3 883	4 617	4 774
Road transport		85 522	-	-	-	-	929	(7 859)	(6 930)	78 591	61 361	64 141
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		90 352	-	-	-	-	-	(2 384)	(2 384)	87 968	83 702	87 903
Energy sources		80 917	-	-	-	-	-	(2 464)	(2 464)	78 453	77 185	81 224
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 434	-	-	-	-	-	80	80	9 514	6 517	6 679
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	620 143	-	-	-	-	929	7 382	8 311	628 453	591 858	618 625
Expenditure - Functional												
Governance and administration		228 655	-	-	-	-	-	7 613	7 613	236 268	239 115	247 194
Executive and council		66 361	-	-	-	-	-	2 942	2 942	69 303	69 533	72 385
Finance and administration		156 529	-	-	-	-	-	1 990	1 990	158 518	163 550	168 561
Internal audit		5 765	-	-	-	-	-	2 681	2 681	8 447	6 031	6 247
Community and public safety		42 942	-	-	-	-	-	3 412	3 412	46 354	42 231	44 052
Community and social services		18 383	-	-	-	-	-	2 926	2 926	21 310	16 908	17 690
Sport and recreation		2 969	-	-	-	-	-	792	792	3 761	3 104	3 229
Public safety		20 472	-	-	-	-	-	(339)	(339)	20 132	21 048	21 905
Housing		1 119	-	-	-	-	-	32	32	1 151	1 172	1 228
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		115 310	-	-	-	-	-	33 935	33 935	149 245	121 043	123 850
Planning and development		38 827	-	-	-	-	-	5 013	5 013	43 840	38 307	39 479
Road transport		73 238	-	-	-	-	-	28 757	28 757	101 995	79 341	80 839
Environmental protection		3 244	-	-	-	-	-	165	165	3 409	3 395	3 532
Trading services		138 141	-	-	-	-	-	8 332	8 332	146 473	130 090	129 424
Energy sources		97 773	-	-	-	-	-	4 762	4 762	102 535	94 156	92 487
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		40 368	-	-	-	-	-	3 570	3 570	43 938	35 934	36 938
Other		4 422	-	-	-	-	-	(25)	(25)	4 397	4 627	4 797
Total Expenditure - Functional	3	529 471	-	-	-	-	-	53 266	53 266	582 737	537 106	549 318
Surplus/ (Deficit) for the year		90 672	-	-	-	-	-	(45 884)	(44 955)	45 716	54 752	69 306

The table above depicts the municipality's adjusted financial performance per functional classification. This groups departments or votes according to their functional class.

c. Table B3 Adjustments budgets Financial Performance (revenue and expenditure by municipal vote)

EC443 Winnie Madikizela Mandela - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		-	-	-	-	-	-	150	150	150	-	-
Vote 2 - Corporate Services		220	-	-	-	-	-	-	-	220	231	243
Vote 3 - Budget and Treasury Office		399 920	-	-	-	-	-	-	-	399 920	399 845	418 187
Vote 4 - Community Services		15 395	-	-	-	-	-	544	544	15 939	12 486	12 823
Vote 5 - Development Planning		34 816	-	-	-	-	-	11 010	11 010	45 826	37 518	38 631
Vote 6 - Engineering Services		169 791	-	-	-	-	929	(4 322)	(3 393)	166 398	141 776	148 741
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	620 143	-	-	-	-	929	7 382	8 311	628 453	591 858	618 625
Expenditure by Vote	1											
Vote 1 - Executive and Council		92 264	-	-	-	-	-	5 747	5 747	98 011	96 627	100 435
Vote 2 - Corporate Services		68 574	-	-	-	-	-	5 754	5 754	74 329	71 703	73 655
Vote 3 - Budget and Treasury Office		44 658	-	-	-	-	-	(4 474)	(4 474)	40 184	46 737	48 342
Vote 4 - Community Services		111 367	-	-	-	-	-	8 334	8 334	119 701	107 338	111 087
Vote 5 - Development Planning		34 737	-	-	-	-	-	4 846	4 846	39 583	34 018	34 934
Vote 6 - Engineering Services		177 871	-	-	-	-	-	33 059	33 059	210 930	180 684	180 866
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	529 471	-	-	-	-	-	53 266	53 266	582 737	537 106	549 318
Surplus/ (Deficit) for the year	2	90 671	-	-	-	-	929	(45 884)	(44 955)	45 716	54 752	69 306

Executive and Council includes Council general expenses, Mayor's office, Office of the Speaker, and the Office of the Municipal manager.

Budget and Treasury consists of Budgeting and reporting, Supply chain and Asset management, Revenue and expenditure, the office of the Chief Financial Officer.

Corporate services consists of Human resources, Labour relations, Information technology, and Fleet management.

Community Services consists of Community and social services, Environmental management, Refuse removal, Protection services and licensing.

Development planning consist of Planning and Land use management, and Local economic development.

Engineering services consists of Road works and engineering, and Electricity.

d. Table B4 Adjustments budget Financial Performance (revenue and expenditure)

EC443 Winnie Madikizela Mandela - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjsts. 8	Total Adjsts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	55 986	-	-	-	-	-	407	407	56 393	59 132	62 453
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	5 200	-	-	-	-	-	(70)	(70)	5 130	5 343	5 475
Sale of Goods and Rendering of Services		22 481	-	-	-	-	-	(2 871)	(2 871)	19 610	15 495	11 188
Agency services		1 499	-	-	-	-	-	-	-	1 499	1 574	1 652
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 984	-	-	-	-	-	150	150	4 134	4 164	4 232
Interest earned from Current and Non Current Assets		39 677	-	-	-	-	-	-	-	39 677	41 661	43 744
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		5 764	-	-	-	-	-	150	150	5 914	6 153	6 509
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		405	-	-	-	-	-	-	-	405	416	428
Non-Exchange Revenue												
Property rates	2	24 187	-	-	-	-	-	11 000	11 000	35 187	25 276	25 907
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		386	-	-	-	-	-	15	15	401	406	426
Licences or permits		2 379	-	-	-	-	-	10	10	2 389	2 484	2 546
Transfer and subsidies - Operational		367 150	-	-	-	-	-	343	343	367 494	361 852	378 253
Interest		4 907	-	-	-	-	-	-	-	4 907	5 128	5 256
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		534 006	-	-	-	-	-	9 134	9 134	543 140	529 081	548 068
Expenditure By Type												
Employee related costs		148 023	-	-	-	-	-	4 576	4 576	152 599	154 984	162 275
Remuneration of councillors		31 370	-	-	-	-	-	-	-	31 370	32 938	34 585
Bulk purchases - electricity		58 448	-	-	-	-	-	-	-	58 448	61 079	62 606
Inventory consumed		8 696	-	-	-	-	-	448	448	9 144	9 083	9 310
Debt impairment		6 109	-	-	-	-	-	-	-	6 109	6 366	6 524
Depreciation and amortisation		48 219	-	-	-	-	-	21 490	21 490	69 709	50 388	50 388
Interest		104	-	-	-	-	-	-	-	104	105	108
Contracted services		132 555	-	-	-	-	-	24 425	24 425	156 980	126 856	125 564
Transfers and subsidies		5 454	-	-	-	-	-	712	712	6 166	5 699	5 841
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		90 493	-	-	-	-	-	1 615	1 615	92 108	89 603	92 112
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		529 471	-	-	-	-	-	53 266	53 266	582 737	537 102	549 314
Surplus/(Deficit)		4 535	-	-	-	-	-	(44 132)	(44 132)	(39 597)	(8 021)	(1 246)
Transfers and subsidies - capital (monetary allocations)		86 137	-	-	-	-	-	(929)	106	(823)	62 776	70 556
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		90 672	-	-	-	-	-	(929)	(44 026)	(44 955)	45 716	69 310
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		90 672	-	-	-	-	-	(929)	(44 026)	(44 955)	45 716	69 310
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		90 672	-	-	-	-	-	(929)	(44 026)	(44 955)	45 716	69 310
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	90 672	-	-	-	-	-	(929)	(44 026)	(44 955)	45 716	69 310

The table above shows adjustments that have been to the 2025/26 budget and can be summarised as follows: -

d. Revenue adjustments

i. Interest on Investments

The revenue from the stream has been increased by over R150 thousands following recorded performance from month to month which has been recorded and up to the end of the 7 months. This is anticipated to at least reach the R150 thousand mark as a minimum

ii. Rental of Facilities and Equipment

Anticipated revenues based on the current performance indicate that an additional revenue of about R150 thousand may be achieved by year end and as such, the revenue has been adjusted.

iii. Sale of Goods and Rendering of Services

A reduction on the revenue anticipated from the stream is proposed in response to the VAT on the INEP grant having been deducted in line with the new accounting treatment for INEP as instructed by National Treasury over the past three financial years.

iv. Service Charges

An increase of just over R336 thousand is proposed on the revenue stream with the major contributor being electricity distribution where improvement plans have been presented.

v. Fines, Penalties and Forfeits

Even though the revenue stream is not contributing much on the municipality's revenues, an upward adjustment has been recommended for pound fees in anticipation of the winter season and the planned enforcement activities in the remainder of the financial year.

vi. Licenses or Permits

Even though the revenue stream did not seem to perform in line with the projections, a presentation made by the department is expected to yield an increase on the revenue to be generated for the remaining months and therefore a R10 thousand increase is proposed.

vii. Property rates

The municipality implemented a new valuation roll that resulted in an increase on the revenue recognized by more than what was anticipated to be the increase and therefore the revenue has been adjusted accordingly.

viii. Transfers and Subsidies

A reduction on the revenue stream is recorded in line with the approved rollover applications where the anticipated amounts during the budget stage were not the same.

e. Operating Expenditure

i. Contracted Services

The major adjustments made relate to Maintenance of Roads with an additional R14,4 million related to Khananda, Pelepele, Seaview, Matshezini, Qadu, Branchini to Mbabazo,

Extension 2 Storm Water, Giniswayo, Mbandana, Qobo, Reformed, Dumsi, Galatyeni and Mzamba.

There are other included adjustments include relating to Casual Labour, security fees and Waste Management Services, maintenance of the septic tanks, Automated meter reading, maintenance of vehicles and plant, Internal Audit fees as well as other items that will be dealt with on per department explanation. All the adjustments combined resulted in the projected expenditure being adjusted by over R23.8 million.

ii. Depreciation and Amortisation

The R12.7 million adjustment has considered the wear and tear of municipal assets with special focus on the road infrastructure, municipal buildings.

iii. Employee Cost

The adjustment is made to cater for correction or errors that may have been identified in the planning information as well as the revision of salaries for the municipal manager and managers reporting directly to the municipal manager.

iv. Inventory Consumed

The adjustments made is to ensure sufficient budget allocations for the fuel and oil that is used on the service delivery vehicles as well as other stores items like cleaning material necessitated by the increase on the municipal facilities.

v. Operating leases

The R1.2 million is allocated as a result of the performance recorded on the rental of ICT equipment including procurement of new ICT licenses that have recently been concluded.

vi. Impairment of Property, Plant and Equipment

This recent weather conditions experienced have indicated to the municipality that there is going to be a need for some of the municipal assets to be impaired as damages may have occurred that affect the usability of the assets and therefore leading to a decrease in their value.

e. Table B5 Adjustments Capital Expenditure Budget by vote and funding

EC443 Winnie Madikizela Mandela - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26/02/2026

Description	Ref	Budget Year 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	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		1 304	-	-	-	-	-	(300)	(300)	1 004	-	-
Vote 2 - Corporate Services		6 283	-	-	-	-	-	(452)	(452)	5 831	7 670	4 163
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		6 704	-	-	-	-	-	(1 622)	(1 622)	5 082	19 298	5 491
Vote 5 - Development Planning		25 003	-	-	-	-	-	-	-	25 003	24 977	8 696
Vote 6 - Engineering Services		126 579	-	-	-	-	(761)	17 524	16 764	143 342	43 304	67 306
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		165 872	-	-	-	-	(761)	15 150	14 389	180 262	95 249	85 655
Total Capital Expenditure - Vote		165 872	-	-	-	-	(761)	15 150	14 389	180 262	95 249	85 655
Capital Expenditure - Functional												
Governance and administration		9 591	-	-	-	-	-	(1 438)	(1 438)	8 153	7 670	4 163
Executive and council		1 304	-	-	-	-	-	(300)	(300)	1 004	-	-
Finance and administration		8 287	-	-	-	-	-	(1 138)	(1 138)	7 149	7 670	4 163
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		21 446	-	-	-	-	-	(3 381)	(3 381)	18 065	1 722	1 896
Community and social services		21 037	-	-	-	-	-	(3 328)	(3 328)	17 709	1 461	1 635
Sport and recreation		409	-	-	-	-	-	(52)	(52)	356	261	261
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		130 053	-	-	-	-	(761)	20 165	19 405	149 457	60 828	67 079
Planning and development		30 081	-	-	-	-	-	3 960	3 960	34 041	26 629	11 304
Road transport		99 972	-	-	-	-	(761)	16 205	15 445	115 416	34 199	55 775
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		4 783	-	-	-	-	-	(197)	(197)	4 586	25 029	12 517
Energy sources		1 652	-	-	-	-	-	763	763	2 415	6 352	7 648
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		3 130	-	-	-	-	-	(960)	(960)	2 171	18 676	4 870
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	165 872	-	-	-	-	(761)	15 150	14 389	180 262	95 249	85 655
Funded by:												
National Government		74 320	-	-	-	-	(761)	-	(761)	73 559	52 983	60 123
Provincial Government		535	-	-	-	-	-	76	76	610	361	361
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	74 854	-	-	-	-	(761)	76	(685)	74 169	53 344	60 484
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		91 018	-	-	-	-	-	15 074	15 074	106 092	41 905	25 172
Total Capital Funding		165 872	-	-	-	-	(761)	15 150	14 389	180 262	95 249	85 655

- The above Table depicts the impact of the adjustments mentioned in earlier sections on the municipality's capital budget and funding of such a budget.
- The municipality's capital budget increased from R165 million to R180 million exclusive of VAT as a result of the adjustments to be dealt with in the paragraphs that follow:

Office of the Municipal Manager

The adjustment relates to the savings realised on the procurement of the statue compared to the estimated amount which included the base which was procured through alternative means.

Corporate Services

The adjustment relates mainly to savings that have been realised in the procurement of vehicles that has been reprioritised to fund operational shortfalls as indicated in earlier paragraphs

Development Planning

No adjustments made on the capital budget even though there may be re-allocations made on the already allocated budget.

Community Services

The adjustments relate to maintenance of CCTV cameras, paving of community halls as well savings from other areas.

Solid Waste Removal

The reduction relates to savings realised from the closure of the dumping site that have been reallocated to other areas that require funding, especially on the maintenance of roads and other critical infrastructure

Roads and Engineering

The adjustment relates to the projects that were either not allocated budgets because they were expected to be completed by 30 June 2025 but delayed due to a number of reasons ranging from unavailability of materials required as well as other projects that were allocated budgets lower than the market prices during the procurement processes:

AFFECTED PROJECTS	ADJUSTMENT
Rehabilitation of Pelepele Bridge & Access Road	R 5 313 006,27
Rehabilitation of gravel & Concrete Slab Ntinga Bridge & AR	R 2 025 000,00
Construction of Ward 08 Road to Hub Concrete Slab	R 666 042,00
Construction of Ward 16 Road to Hub (own)	R 3 511 518,13

AFFECTED PROJECTS	ADJUSTMENT
Construction of Ngcingo Access Road	R (1 900 000,00)
Rehabilitation of Mosco Access Road with Bridge	R (791 042,00)
Ward 32 Community Hall	R (1 968,00)
Ward 16 Community Hall	R (1 968,00)
Resurfacing of Ntlenzi to Mcetheni Access Road	R (807 819,00)
Construction of Mtamvuna to Ndayingana (own)	R 2 571 388,06
Construction of Mbizana Town hall- Equitable Share	R 3 960 093,91
Construction of Sidanga Bridge(Own)	R 1 456 521,74
VAT Recognised	R 2 514 805,35
	R 18 515 578,47

Electricity

The adjustments relate to procurement of a Bakkie for the section as well as re-allocation of savings realised from the substation at the Albany Building.

a. Table B6 Adjustments budget Financial Position

EC443 Winnie Madikizela Mandela - Table B6 Adjustments Budget Financial Position - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 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												
ASSETS												
Current assets												
Cash and cash equivalents		391 902						(44 229)	(44 229)	347 673	409 060	456 801
Trade and other receivables from exchange transactions	1	41 667	-	-	-	-	-	(3 526)	(3 526)	38 141	42 602	42 532
Receivables from non-exchange transactions	1	49 773	-	-	-	-	-	9 049	9 049	58 822	53 254	52 839
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		2 843	-	-	-	-	-	1 943	1 943	4 787	4 313	4 457
VAT		24 280	-	-	-	-	-	2 827	2 827	27 106	26 225	28 320
Other current assets		18 842	-	-	-	-	-	3 019	3 019	21 861	18 842	18 842
Total current assets		529 307	-	-	-	-	-	(30 916)	(30 916)	498 391	554 295	603 791
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		49 294	-	-	-	-	-	4 325	4 325	53 619	49 294	49 294
Property, plant and equipment	3	1 009 905	-	-	-	-	-	12 149	12 149	1 022 054	937 119	927 526
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		1 261	-	-	-	-	-	(1)	(1)	1 260	1 261	1 261
Intangible assets		333	-	-	-	-	-	76	76	409	325	325
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 060 793	-	-	-	-	-	16 549	16 549	1 077 342	988 000	978 406
TOTAL ASSETS		1 590 100	-	-	-	-	-	(14 367)	(14 367)	1 575 733	1 542 295	1 582 197
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		497	-	-	-	-	-	28	28	525	497	497
Trade and other payables from exchange transactions		115 372	-	-	-	-	-	(11 382)	(11 382)	103 989	97 205	105 502
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		21 932	-	-	-	-	-	(20 626)	(20 626)	1 305	21 932	21 932
VAT		8 243	-	-	-	-	-	-	-	8 243	8 889	8 719
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		146 043	-	-	-	-	-	(31 980)	(31 980)	114 062	128 522	136 649
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	11 950	-	-	-	-	-	1 071	1 071	13 021	11 950	11 950
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		11 950	-	-	-	-	-	1 071	1 071	13 021	11 950	11 950
TOTAL LIABILITIES		157 993	-	-	-	-	-	(30 909)	(30 909)	127 084	140 472	148 600
NET ASSETS	2	1 432 107	-	-	-	-	-	16 543	16 543	1 448 649	1 401 823	1 433 597
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 432 107	-	-	-	-	(929)	17 472	16 543	1 448 649	1 400 416	1 432 129
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 432 107	-	-	-	-	(929)	17 472	16 543	1 448 649	1 400 416	1 432 129

- The above table depicts the municipality's adjustment financial position after taking into account the proposed adjustments and it is important to mention that this is based on the audited results of the municipality since this was not part of the original budget.

b. Table B7 Adjustments budget Cash Flows

EC443 Winnie Madikizela Mandela - Table B7 Adjustments Budget Cash Flows - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 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		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		27 141						7 150	7 150	34 291	25 006	26 156
Service charges		66 822						(26)	(26)	66 796	69 796	73 089
Other revenue		82 686						8 117	8 117	90 804	69 364	63 369
Transfers and Subsidies - Operational	1	367 150						150	150	367 300	361 852	378 163
Transfers and Subsidies - Capital	1	64 108						-	-	64 108	62 776	70 556
Interest		39 677						75	75	39 752	41 661	43 744
Dividends										-	-	
Payments												
Suppliers and employees		(475 241)						(41 182)	(41 182)	(516 423)	(487 421)	(492 109)
Finance charges		(104)						(2 180)	(2 180)	(2 285)	(109)	(112)
Transfers and Subsidies	1	-								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		172 239	-	-	-	-	-	(27 896)	(27 896)	144 343	142 924	162 856
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		(190 043)						(16 333)	(16 333)	(206 375)	(125 766)	(115 114)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(190 043)	-	-	-	-	-	(16 333)	(16 333)	(206 375)	(125 766)	(115 114)
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		(17 804)	-	-	-	-	-	(44 229)	(44 229)	(62 033)	17 158	47 741
Cash/cash equivalents at the year begin:	2	409 706						-	-	409 706	391 902	409 060
Cash/cash equivalents at the year end:	2	391 902						(44 229)	(44 229)	347 673	409 060	456 801

- The above table shows projected cash flows as a result of the adjustments and also taking into account the audited results as the bases for the estimates.

c. Table B8 Cash backed reserves/accumulated surplus reconciliation

EC443 Winnie Madikizela Mandela - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26/02/2026

Description	Ref	Budget Year 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	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2026/27	+2 2027/28
Cash and investments available												
Cash/cash equivalents at the year end	1	391 902	-	-	-	-	-	(44 229)	(44 229)	347 673	409 060	456 801
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	53 254	52 839
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		391 902	-	-	-	-	-	(44 229)	(44 229)	347 673	462 314	509 641
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(16 036)	-	-	-	-	-	(2 827)	(2 827)	(18 863)	(17 332)	(19 596)
Other working capital requirements	2	(28 178)	-	-	-	-	-	(21 584)	(21 584)	(49 762)	67 028	76 796
Other provisions		21 932	-	-	-	-	-	(20 626)	(20 626)	1 305	21 932	21 932
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(22 283)	-	-	-	-	-	(45 037)	(45 037)	(67 320)	71 628	79 132
Surplus(shortfall)		414 185	-	-	-	-	-	808	808	414 993	390 686	430 509

The table tests the municipality's sustainability through funding of the budget by taking the available resourcing and checking how these will be applied to determine whether there will be surplus or shortfall. Where there is an anticipated shortfall the table tests whether the municipality has enough funds in its reserves to ensure full implementation of the current budget. As things stand the municipality cash backing tests indicate a growth in the municipality's surpluses which can be seen on the municipality's audited results that have increased compared to the prior years when it comes to reserves.

d. Table B9 Asset Management

EC443 Winnie Madikizela Mandela - Table B9 Asset Management - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	116 611	-	-	-	-	-	2 857	2 857	119 468	74 961	33 268
Roads Infrastructure		55 702	-	-	-	-	-	7 805	7 805	63 507	17 068	9 296
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	3 195	4 348
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 304	-	-	-	-	-	(960)	(960)	345	8 696	4 348
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		57 006	-	-	-	-	-	6 846	6 846	63 852	28 959	17 991
Community Facilities		4 601	-	-	-	-	-	(478)	(478)	4 123	2 261	609
Sport and Recreation Facilities		17 062	-	-	-	-	-	(2 926)	(2 926)	14 136	-	-
Community Assets		21 663	-	-	-	-	-	(3 404)	(3 404)	18 259	2 261	609
Heritage Assets		1 304	-	-	-	-	-	(300)	(300)	1 004	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		24 568	-	-	-	-	-	-	-	24 568	24 977	8 696
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	24 568	-	-	-	-	-	-	-	24 568	24 977	8 696
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 826	-	-	-	-	-	(463)	(463)	1 363	3 609	1 826
Furniture and Office Equipment		2 865	-	-	-	-	-	(649)	(649)	2 216	2 100	2 100
Machinery and Equipment		639	-	-	-	-	-	(52)	(52)	587	579	753
Transport Assets		6 739	-	-	-	-	-	880	880	7 619	12 476	1 293
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	7 943	-	-	-	-	-	4 175	4 175	12 117	5 391	2 609
Roads Infrastructure		4 603	-	-	-	-	-	4 175	4 175	8 778	5 391	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		4 603	-	-	-	-	-	4 175	4 175	8 778	5 391	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		3 339	-	-	-	-	-	-	-	3 339	-	2 609
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	3 339	-	-	-	-	-	-	-	3 339	-	2 609
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		-	-	-	-	-	-	-	-	-	-	-

EC443 Winnie Madikizela Mandela - Table B9 Asset Management - 26/02/2026

Description	Ref	Budget Year 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	+1 2026/27
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total Upgrading of Existing Assets to be adjusted	2a	41 319	-	-	-	-	-	7 357	7 357	48 676	14 897	49 779
Roads Infrastructure		39 666	-	-	-	-	-	3 464	3 464	43 131	11 739	46 479
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 652	-	-	-	-	-	(67)	(67)	1 585	3 158	3 300
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		41 319	-	-	-	-	-	3 397	3 397	44 716	14 897	49 779
Community Facilities		-	-	-	-	-	-	3 960	3 960	3 960	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	3 960	3 960	3 960	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	165 872	-	-	-	-	-	14 389	14 389	180 262	95 249	85 655
Roads Infrastructure		99 972	-	-	-	-	-	15 445	15 445	115 416	34 199	55 775
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 652	-	-	-	-	-	(67)	(67)	1 585	6 352	7 648
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 304	-	-	-	-	-	(960)	(960)	345	8 696	4 348
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		102 928	-	-	-	-	-	14 418	14 418	117 346	49 247	67 770
Community Facilities		4 601	-	-	-	-	-	3 482	3 482	8 083	2 261	609
Sport and Recreation Facilities		17 062	-	-	-	-	-	(2 926)	(2 926)	14 136	-	-
Community Assets		21 663	-	-	-	-	-	556	556	22 219	2 261	609
Heritage Assets		1 304	-	-	-	-	-	(300)	(300)	1 004	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		27 907	-	-	-	-	-	-	-	27 907	24 977	11 304
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		27 907	-	-	-	-	-	-	-	27 907	24 977	11 304
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 826	-	-	-	-	-	(463)	(463)	1 363	3 609	1 826
Furniture and Office Equipment		2 865	-	-	-	-	-	(649)	(649)	2 216	2 100	2 100
Machinery and Equipment		639	-	-	-	-	-	(52)	(52)	587	579	753
Transport Assets		6 739	-	-	-	-	-	880	880	7 619	12 476	1 293
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	165 872	-	-	-	-	-	14 389	14 389	180 262	95 249	85 655

EC443 Winnie Madikizela Mandela - Table B9 Asset Management - 26/02/2026

Description	Ref	Budget Year 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	+1 2026/27	+2 2027/28
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 060 788	-	-	-	-	-	16 555	16 555	1 077 342	988 000	978 406
<i>Roads Infrastructure</i>		600 653						(20 870)	(20 870)	579 783	533 536	555 112
<i>Storm water Infrastructure</i>		1 616						543	543	2 159	1 589	1 589
<i>Electrical Infrastructure</i>		111 830						(67)	(67)	111 763	116 498	117 793
<i>Water Supply Infrastructure</i>		-						-	-	-	-	-
<i>Sanitation Infrastructure</i>		-						-	-	-	-	-
<i>Solid Waste Infrastructure</i>		1 639						2 896	2 896	4 534	9 021	4 674
<i>Rail Infrastructure</i>		-						-	-	-	-	-
<i>Coastal Infrastructure</i>		-						-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-						-	-	-	-	-
Infrastructure		715 739	-	-	-	-	-	(17 498)	(17 498)	698 240	660 645	679 168
Community Assets		207 802	-	-	-	-	-	(50 580)	(50 580)	157 222	188 068	186 416
Heritage Assets		2 560	-	-	-	-	-	(295)	(295)	2 264	1 261	1 261
Investment properties		49 294	-	-	-	-	-	4 325	4 325	53 619	49 294	49 294
Other Assets		49 924	-	-	-	-	-	74 404	74 404	124 328	46 961	33 288
<i>Biological or Cultivated Assets</i>		-						-	-	-	-	-
<i>Intangible Assets</i>		333						76	76	409	325	325
<i>Computer Equipment</i>		465						(68)	(68)	397	2 187	404
<i>Furniture and Office Equipment</i>		9 428						2 039	2 039	11 467	8 600	8 600
<i>Machinery and Equipment</i>		3 819						4 801	4 801	8 619	3 569	3 743
<i>Transport Assets</i>		18 326						(646)	(646)	17 680	23 993	12 810
<i>Land</i>		3 099						(3)	(3)	3 095	3 099	3 099
<i>Zoo's, Marine and Non-biological Animals</i>		-						-	-	-	-	-
<i>Living Resources</i>		-						-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 060 788	-	-	-	-	-	16 555	16 555	1 077 342		
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		48 219	-	-	-	-	-	12 717	12 717	60 936	50 388	50 388
Repairs and Maintenance by asset class	3	55 196	-	-	-	-	-	18 640	18 640	73 836	57 177	58 869
<i>Roads Infrastructure</i>		34 604	-	-	-	-	-	13 497	13 497	48 101	36 023	37 133
<i>Storm water Infrastructure</i>		1 400	-	-	-	-	-	(108)	(108)	1 292	4 283	4 390
<i>Electrical Infrastructure</i>		1 113	-	-	-	-	-	-	-	1 113	327	335
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		5 000	-	-	-	-	-	1 320	1 320	6 320	4 630	4 746
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		42 118	-	-	-	-	-	14 709	14 709	56 827	45 263	46 604
Community Facilities		2 831	-	-	-	-	-	11	11	2 842	1 253	1 278
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		2 831	-	-	-	-	-	11	11	2 842	1 253	1 278
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		3 432	-	-	-	-	-	(270)	(270)	3 162	3 582	3 736
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
Other Assets		3 432	-	-	-	-	-	(270)	(270)	3 162	3 582	3 736
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		209	-	-	-	-	-	-	-	209	218	224
Intangible Assets		209	-	-	-	-	-	-	-	209	218	224
Computer Equipment		106	-	-	-	-	-	(106)	(106)	0	111	113
Furniture and Office Equipment		264	-	-	-	-	-	164	164	429	270	274
Machinery and Equipment		872	-	-	-	-	-	271	271	1 143	883	902
Transport Assets		5 364	-	-	-	-	-	3 861	3 861	9 224	5 597	5 738
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		103 414	-	-	-	-	-	31 357	31 357	134 771	107 566	109 257
Renewal and upgrading of Existing Assets as % of total capex		29,7%	0,0%							33,7%	21,3%	61,2%
Renewal and upgrading of Existing Assets as % of deprecn*		102,2%	0,0%							99,8%	40,3%	104,0%
R&M as a % of PPE		5,2%	0,0%							6,9%	0,0%	0,0%
Renewal and upgrading and R&M as a % of PPE		9,8%	0,0%							12,5%	0,0%	0,0%

e. Table B10 Basic Service Delivery Measurement

EC443 Winnie Madikizela Mandela - Table B10 Basic service delivery measurement - 26/02/2026

Description	Ref	Budget Year 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	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)		318058								318 058	318 058,00	318 058,00
Electricity - prepaid (> min.service level)		4194								4 194	4 194,00	4 194,00
<i>Minimum Service Level and Above sub-total</i>		322 252								322 252	322 252	322 252
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources		1890								1 890	1 890	1 890
<i>Below Minimum Service Level sub-total</i>		1 890								1 890	1 890	1 890
Total number of households	5	324 142								324 142	324 142	324 142
Refuse:												
Removed at least once a week (min.service)		800								800	800	800
<i>Minimum Service Level and Above sub-total</i>		800								800	800	800
Removed less frequently than once a week		157								157	157	157
Using communal refuse dump		250								250	250	250
Using own refuse dump		0									0	0
Other rubbish disposal		3								3	3	3
No rubbish disposal		47480								47 480	47 480	47 480
<i>Below Minimum Service Level sub-total</i>		47 890								47 890	47 890	47 890
Total number of households	5	48 690								48 690	48 690	48 690
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household per month)		7 500								7 500	7 200	7 532
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		7 500								7 500	7 200	7 532
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		265								265	277	283
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of subsidised services provided		265								265	277	283

PART 2 – SUPPORTING DOCUMENTATION

7. Adjustments to budget assumptions

The budget assumptions used during the preparation of the approved budget have remained the same. However, collection rates for the following revenue streams have been revised as follows:

Revenue Stream	Forecasted Collection Rate	Revised Collection Rate	Increase/(Decrease)
Property Rates	85%	60%	(-25%)
Refuse Removal	80%	86%	6%
Electricity Distribution	97%	90%	(-7%)
Licenses and Permits	100%	90%	(-10%)
Fines	50%	30%	(-20%)

It must be noted though that anticipated revenues from these revenue streams have not been revised while others have been revised up as the municipality is still required to account for revenues due, only the collection expectations have been revised. This however, excludes fines where there does not seem to be a recovery mechanism.

The above revised collection levels are expected to result in under collection which will then require a serious balancing act in terms of spending in the remaining months of the financial year coupled with cost reduction strategies.

8. Adjustments to budget funding

The municipality has ensured compliance with the following requirements of a budget:

- The budget is funded from realistically anticipated revenues
- The budget is fully funded
- Additional funding utilised to fund only capital programmes

The municipality has been forced to avail additional funding from each surplus cash as reported in its audited annual financial statements to fund the shortfall in the funding of the capital budget.

9. Winnie Madikizela-Mandela Local Municipality Economic Landscape

Winnie Madikizela-Mandela Local Municipality is a rural municipality with the following characteristics:

- sparsely populated areas in which people farm or depend on natural resources, including villages and small towns that are dispersed through these area
- area that includes large settlements in the former homelands, which depend on migratory labour and remittances as well as government social grants for their survival, and typically have traditional land tenure systems.

These mean that the municipality has a very limited revenue base from which to collect revenue. This places more pressure on the limited revenue base to generate more and intensify collection. Only the town area generates revenue for the municipality, meaning like its people the municipality is solely dependent on Government grants to deliver services.

10. Access to basic services

The provision of basic services can be an important agent in the reduction of poverty and unemployment and strengthening of social capital. It can also be a factor in reviving agriculture, tourism and other rural non-farm enterprises. For instance:

Road infrastructure connects rural areas to the town and facilitates the mobility of goods and people within the area. Roads provide the connections necessary for local markets to develop and facilitate the provision of public services, such as ambulances and policing. Access roads allow the supply of perishable foods to high-value town markets. Opportunities for job creation through labour-based maintenance approaches can also support household income and retain resources in local areas. The lack of road infrastructure hinders development, hence the municipality has seen it necessary to avail funding to ensure that these projects are completed.

The importance of electricity infrastructure in rural areas cannot be over emphasised. Besides improving the lives of our people, it can facilitate small business development and public safety as criminals find it hard to operate in high lit areas.

Government has emphasised the critical role that rural municipalities must play in reducing backlogs in access to basic services. Careful choices need to be made to match service levels to what households can afford. The use of appropriate technologies is important in ensuring available resources are used optimally to meet households' needs.

11. Adjustments to transfers and grants receipts

EC443 Winnie Madikizela Mandela - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26/02/2026

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		366 418	-	-	-	-	-	366 418	361 120	377 431
Local Government Equitable Share		357 855						357 855	355 590	371 655
Finance Management	3	2 100						2 100	2 300	2 400
Expanded Public Works Programme Integrated Grant		3 111						3 111	-	-
Municipal Infrastructure Grant		3 352						3 352	3 230	3 376
Municipal Disaster Relief Grant		-						-	-	-
Integrated National Electrification Programme Grant		-						-	-	-
Other transfers and grants [insert description]		-						-	-	-
Provincial Government:		732	-	-	-	193	193	925	732	732
Sport and Recreation		732				193	193	925	732	732
Greenest Municipality Competition	4							-	-	-
Other transfers and grants [insert description]	5							-	-	-
District Municipality:		-	-	-	-	150	150	150	-	-
District IDP Grant						150	150	150		
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	367 150	-	-	-	343	343	367 494	361 852	378 163
Capital Transfers and Grants										
National Government:		63 693	-	-	-	-	-	63 693	62 361	70 141
Municipal Infrastructure Grant (MIG)		63 693						63 693	61 361	64 141
Neighbourhood Development Partnership		-						-	1 000	1 000
Municipal Disaster Recovery Grant		-						-	-	-
Integrated National Electrification Programme Grant		-						-	-	5 000
Municipal Disaster Response Grant										
Provincial Government:		415	-	-	-	106	106	521	415	415
Sport and Recreation		415				106	106	521	415	415
Greenest Municipality Competition		-						-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	64 108	-	-	-	106	106	64 213	62 776	70 556
TOTAL RECEIPTS OF TRANSFERS & GRANTS		431 258	-	-	-	449	449	431 707	424 628	448 719

12. Adjustments to expenditure on allocations and grant programmes

EC443 Winnie Madikizela Mandela - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26/02/2026

Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	Adjusted Budget	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		366 418	-	-	-	-	-	366 418	361 120	377 431
Local Government Equitable Share		357 855						357 855	355 590	371 655
Finance Management		2 100						2 100	2 300	2 400
Expanded Public Works Programme Integrated Grant		3 111						3 111	-	-
Municipal Infrastructure Grant		3 352						3 352	3 230	3 376
Municipal Disaster Relief Grant		-						-	-	-
Integrated National Electrification Programme Grant		-						-	-	-
Other transfers and grants [insert description]										
Provincial Government:		732	-	-	-	193	193	925	732	732
Sport and Recreation		732				193	193	925	732	732
Greenest Municipality Competition										
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	150	150	150	-	-
District IDP Grant		-				150	150	150	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		367 150	-	-	-	343	343	367 494	361 852	378 163
Capital expenditure of Transfers and Grants										
National Government:		85 522	-	-	(929)	-	(929)	84 593	62 361	70 141
Municipal Infrastructure Grant (MIG)		63 693						63 693	61 361	64 141
Neighbourhood Development Partnership		-						-	1 000	1 000
Municipal Disaster Recovery Grant		21 829			(929)		(929)	20 900	-	-
Integrated National Electrification Programme Grant		-						-	-	5 000
Municipal Disaster Response Grant										
Provincial Government:		615	-	-	-	106	106	721	415	415
Sport and Recreation		415				106	106	521	415	415
Greenest Municipality Competition		200						200		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		86 137	-	-	(929)	106	(823)	85 313	62 776	70 556
Total capital expenditure of Transfers and Grants		453 287	-	-	(929)	449	(480)	452 807	424 628	448 719

The table above indicates a downward adjustment of just under a million on the overall transfers.

13. Adjustments to allocations or grants made by the municipality

EC443 Winnie Madikizela Mandela - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjus.	Budget	Budget	
											+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
<i>[insert description]</i>	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
Groups of Individuals												
<i>[insert description]</i>												
<i>[insert description]</i>												
<i>[insert description]</i>												
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
<i>SMME Support</i>	4	5 454							712	712	6 166	5 699
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
Total Non-Cash Grants To Organisations		5 454	-	-	-	-	-	-	712	712	6 166	5 699
Groups of Individuals												
<i>[insert description]</i>												
<i>[insert description]</i>												
<i>[insert description]</i>												
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		5 454	-	-	-	-	-	-	712	712	6 166	5 699
TOTAL NON-CASH TRANSFERS	5	5 454	-	-	-	-	-	-	712	712	6 166	5 699
TOTAL TRANSFERS		5 454	-	-	-	-	-	-	712	712	6 166	5 699

The municipality gives support to qualifying SMMEs within the area as a means of Local economic development.

14. Adjustments to councillor allowances and employee benefits

EC443 Winnie Madikizela Mandela - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26/02/2026

Summary of remuneration	Ref	Budget Year 2025/26									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		16 690							-	16 690	0,0%
Pension and UIF Contributions		1 391							-	1 391	0,0%
Medical Aid Contributions		1 391							-	1 391	0,0%
Motor Vehicle Allowance		6 954							-	6 954	0,0%
Cellphone Allowance		3 553							-	3 553	
Housing Allowances		-							-	-	
Other benefits and allowances		1 391							-	1 391	
Sub Total - Councillors		31 370	-						-	31 370	0,0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		5 921						3 665	3 665	9 586	61,9%
Pension and UIF Contributions		202							-	202	0,0%
Medical Aid Contributions		221						120	120	341	54,3%
Overtime		-							-	-	
Performance Bonus		-							-	-	
Motor Vehicle Allowance		1 862							-	1 862	0,0%
Cellphone Allowance		99							-	99	0,0%
Housing Allowances		433							-	433	
Other benefits and allowances		-							-	-	
Sub Total - Senior Managers of Municipality		8 737	-	-				3 785	3 785	12 522	43,3%
% increase			(0)							0	
Other Municipal Staff											
Basic Salaries and Wages		86 252						(14)	(14)	86 238	0,0%
Pension and UIF Contributions		14 493						(150)	(150)	14 343	-1,0%
Medical Aid Contributions		8 220						201	201	8 421	2,4%
Overtime		4 168						70	70	4 238	1,7%
Performance Bonus		6 780						285	285	7 065	
Motor Vehicle Allowance		9 372						223	223	9 595	2,4%
Cellphone Allowance		1 586						58	58	1 644	3,7%
Housing Allowances		4 851						(75)	(75)	4 776	
Other benefits and allowances		3 567						193	193	3 760	
Payments in lieu of leave		-							-	-	
Sub Total - Other Municipal Staff		139 289	-	-	-	-	-	791	791	140 080	0,6%
% increase											
Total Parent Municipality		179 396	-	-	-	-	-	4 576	4 576	183 972	2,6%
TOTAL SALARY, ALLOWANCES & BENEFITS		179 396	-	-	-	-	-	4 576	4 576	183 972	2,6%
% increase											
TOTAL MANAGERS AND STAFF		148 026	-	-	-	-	-	4 576	4 576	152 602	3,1%

15. Adjustments to service delivery and budget implementation plan

The adjusted service delivery and budget implementation will be tabled separately from the budget document but considering the adjustments in this document.

16. Adjustments to capital expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		57 006	-	-	-	-	-	6 846	6 846	63 852	28 959	17 991
Roads Infrastructure		55 702	-	-	-	-	-	7 805	7 805	63 507	17 068	9 296
Roads		36 155	-	-	-	-	-	5 328	5 328	41 483	17 068	9 296
Road Structures		19 547	-	-	-	-	-	2 478	2 478	22 024	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	3 195	4 348
LV Networks		-	-	-	-	-	-	-	-	-	3 195	4 348
Solid Waste Infrastructure		1 304	-	-	-	-	-	(960)	(960)	345	8 696	4 348
Landfill Sites		1 304	-	-	-	-	-	(960)	(960)	345	8 696	4 348
Community Assets		21 663	-	-	-	-	-	(3 404)	(3 404)	18 259	2 261	609
Community Facilities		4 601	-	-	-	-	-	(478)	(478)	4 123	2 261	609
Halls		2 427	-	-	-	-	-	(478)	(478)	1 949	609	609
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	1 652	-
Markets		2 174	-	-	-	-	-	-	-	2 174	-	-
Sport and Recreation Facilities		17 062	-	-	-	-	-	(2 926)	(2 926)	14 136	-	-
Indoor Facilities		16 888	-	-	-	-	-	(2 926)	(2 926)	13 962	-	-
Outdoor Facilities		174	-	-	-	-	-	-	-	174	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		1 304	-	-	-	-	-	(300)	(300)	1 004	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		1 304	-	-	-	-	-	(300)	(300)	1 004	-	-
Other assets		24 568	-	-	-	-	-	-	-	24 568	24 977	8 696
Operational Buildings		24 568	-	-	-	-	-	-	-	24 568	24 977	8 696
Municipal Offices		1 739	-	-	-	-	-	-	-	1 739	-	-
Manufacturing Plant		22 829	-	-	-	-	-	-	-	22 829	24 977	8 696
Computer Equipment		1 826	-	-	-	-	-	(463)	(463)	1 363	3 609	1 826
Computer Equipment		1 826	-	-	-	-	-	(463)	(463)	1 363	3 609	1 826
Furniture and Office Equipment		2 865	-	-	-	-	-	(649)	(649)	2 216	2 100	2 100
Furniture and Office Equipment		2 865	-	-	-	-	-	(649)	(649)	2 216	2 100	2 100
Machinery and Equipment		639	-	-	-	-	-	(52)	(52)	587	579	753
Machinery and Equipment		639	-	-	-	-	-	(52)	(52)	587	579	753
Transport Assets		6 739	-	-	-	-	-	880	880	7 619	12 476	1 293
Transport Assets		6 739	-	-	-	-	-	880	880	7 619	12 476	1 293
Total Capital Expenditure on new assets to be adjusted	1	116 611	-	-	-	-	-	2 857	2 857	119 468	74 961	33 268

EC443 Winnie Madikizela Mandela - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		4 603	-	-	-	-	-	4 175	4 175	8 778	5 391	-
Roads Infrastructure		4 603	-	-	-	-	-	4 175	4 175	8 778	5 391	-
Roads		4 603	-	-	-	-	-	4 175	4 175	8 778	5 391	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Other assets		3 339	-	-	-	-	-	-	-	3 339	-	2 609
Operational Buildings		3 339	-	-	-	-	-	-	-	3 339	-	2 609
Municipal Offices		3 339	-	-	-	-	-	-	-	3 339	-	2 609
Total Capital Expenditure on renewal of existing assets to be adjusted	1	7 943	-	-	-	-	-	4 175	4 175	12 117	5 391	2 609

EC443 Winnie Madikizela Mandela - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		41 319	-	-	-	-	-	3 397	3 397	44 716	14 897	49 779
Roads Infrastructure		39 666	-	-	-	-	-	3 464	3 464	43 131	11 739	46 479
Roads		39 666	-	-	-	-	-	3 464	3 464	43 131	11 739	46 479
Electrical Infrastructure		1 652	-	-	-	-	-	(67)	(67)	1 585	3 158	3 300
LV Networks		1 652	-	-	-	-	-	(67)	(67)	1 585	3 158	3 300
Community Assets		-	-	-	-	-	-	3 960	3 960	3 960	-	-
Community Facilities		-	-	-	-	-	-	3 960	3 960	3 960	-	-
Halls		-	-	-	-	-	-	3 960	3 960	3 960	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	41 319	-	-	-	-	-	7 357	7 357	48 676	14 897	49 779

i. Community Assets

The main adjustment relate the Alterations at the Civic Center as well as re-allocating savings realised from the construction of two community halls (ward 16 & ward 32).

ii. Computer Equipment

The adjustments relate to the savings re-allocated from the acquisition of computers for the municipality.

iii. Heritage Assets

As indicated earlier, the adjustments relate to savings realised on the procurement of the statue which now excludes the base that was contributed by another sphere of government to the municipality.

iv. Furniture and Office Equipment

The adjustment relates to savings made on the maintenance of CCTV cameras as well as the furniture catered for the fleet section.

v. Machinery and Equipment

This relates to a reduction on the acquisition of grass cutting machines which the department has proposed be done.

vi. Solid Waste Infrastructure

The adjustment relates to funding that was allocated for the Construction of a Landfill site which has become increasingly clear that due to challenges faced (delays in approvals), the project is unlikely to commence this year.

vii. Road infrastructure

The adjustments relate to additional funding availed by the municipality to fund the rehabilitation of access roads in various wards within the municipality.

PROJECT NAME	ADJUSTMENT
Rehabilitation of Pelepele Bridge & Access Road	R 47 159,00

PROJECT NAME	ADJUSTMENT
Rehabilitation of Pelepele Bridge and Access Road	R 5 265 847,27
Rehabilitation of gravel & Concrete Slab Ntinga Bridge & AR	R 2 025 000,00
Construction of Ward 08 Road to Hub Concrete Slab	R 666 042,00
Construction of Ward 16 Road to Hub (own)	R 3 511 518,13
Construction of Ngcingo AR	R (1 900 000,00)
Rehabilitation of Mosco AR with Bridge	R (791 042,00)
Resurfacing of Ntlenzi to Mcetheni Access Road	R (807 819,00)
Construction of Mtamvuna to Ndayingana (own)	R 2 571 388,06
Construction of Sidanga Bridge(Own)	R 1 456 521,74
	R 12 044 615,00

viii. Transport Assets

The adjustment relates to adjustments made to cater procurement of electricity vehicle.

17. Adjustments to repairs and maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 26/02/2026

Description	Ref	Budget Year 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	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		42 118	-	-	-	-	-	14 709	14 709	56 827	45 263	46 604
Roads Infrastructure		34 604	-	-	-	-	-	13 497	13 497	48 101	36 023	37 133
Roads		520	-	-	-	-	-	-	-	520	543	557
Road Structures		33 123	-	-	-	-	-	13 527	13 527	46 650	34 610	35 686
Road Furniture		961	-	-	-	-	-	(30)	(30)	931	869	890
Storm water Infrastructure		1 400	-	-	-	-	-	(108)	(108)	1 292	4 283	4 390
Drainage Collection		1 400	-	-	-	-	-	(108)	(108)	1 292	4 283	4 390
Electrical Infrastructure		1 113	-	-	-	-	-	-	-	1 113	327	335
MV Networks		1 113	-	-	-	-	-	-	-	1 113	327	335
Solid Waste Infrastructure		5 000	-	-	-	-	-	1 320	1 320	6 320	4 630	4 746
Landfill Sites		3 500	-	-	-	-	-	-	-	3 500	3 273	3 355
Waste Drop-off Points		1 500	-	-	-	-	-	1 320	1 320	2 820	1 357	1 391
Community Assets		2 831	-	-	-	-	-	11	11	2 842	1 253	1 278
Community Facilities		2 831	-	-	-	-	-	11	11	2 842	1 253	1 278
Halls		2 100	-	-	-	-	-	-	-	2 100	500	512
Libraries		350	-	-	-	-	-	-	-	350	350	350
Cemeteries/Crematoria		200	-	-	-	-	-	100	100	300	213	221
Police		-	-	-	-	-	-	-	-	-	-	-
Purts		181	-	-	-	-	-	(89)	(89)	92	189	194
Other assets		3 432	-	-	-	-	-	(270)	(270)	3 162	3 582	3 736
Operational Buildings		3 432	-	-	-	-	-	(270)	(270)	3 162	3 582	3 736
Municipal Offices		3 239	-	-	-	-	-	(370)	(370)	2 869	3 380	3 529
Yards		193	-	-	-	-	-	100	100	293	202	207
Intangible Assets		209	-	-	-	-	-	-	-	209	218	224
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		209	-	-	-	-	-	-	-	209	218	224
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		209	-	-	-	-	-	-	-	209	218	224
Computer Equipment		106	-	-	-	-	-	(106)	(106)	0	111	113
Computer Equipment		106	-	-	-	-	-	(106)	(106)	0	111	113
Furniture and Office Equipment		264	-	-	-	-	-	164	164	429	270	274
Furniture and Office Equipment		264	-	-	-	-	-	164	164	429	270	274
Machinery and Equipment		872	-	-	-	-	-	271	271	1 143	883	902
Machinery and Equipment		872	-	-	-	-	-	271	271	1 143	883	902
Transport Assets		5 364	-	-	-	-	-	3 861	3 861	9 224	5 597	5 738
Transport Assets		5 364	-	-	-	-	-	3 861	3 861	9 224	5 597	5 738
Total Repairs and Maintenance Expenditure to be	1	55 196	-	-	-	-	-	18 640	18 640	73 836	57 177	58 869

18. Adjustments on depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted	Adjusted
		Budget	7	8	capital	Unavoid.	Govt			Budget	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H				
Depreciation by Asset Class/Sub-class													
Infrastructure		31 391	-	-	-	-	-	9 506	9 506	40 896	32 803	32 803	
Roads Infrastructure		29 873	-	-	-	-	-	9 506	9 506	39 379	31 217	31 217	
Roads		14 634	-	-	-	-	-	9 506	9 506	24 139	15 292	15 292	
Road Structures		14 732	-	-	-	-	-	-	-	14 732	15 395	15 395	
Road Furniture		507	-	-	-	-	-	-	-	507	530	530	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		611	-	-	-	-	-	-	-	611	639	639	
Drainage Collection		230	-	-	-	-	-	-	-	230	241	241	
Storm water Conveyance		381	-	-	-	-	-	-	-	381	398	398	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		718	-	-	-	-	-	-	-	718	751	751	
MV Substations		58	-	-	-	-	-	-	-	58	60	60	
MV Networks		486	-	-	-	-	-	-	-	486	508	508	
LV Networks		175	-	-	-	-	-	-	-	175	183	183	
Solid Waste Infrastructure		188	-	-	-	-	-	-	-	188	196	196	
Landfill Sites		188	-	-	-	-	-	-	-	188	196	196	
Community Assets		7 373	-	-	-	-	-	1 624	1 624	8 997	7 704	7 704	
Community Facilities		4 518	-	-	-	-	-	1 624	1 624	6 142	4 721	4 721	
Halls		2 874	-	-	-	-	-	1 624	1 624	4 498	3 003	3 003	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		333	-	-	-	-	-	-	-	333	347	347	
Cemeteries/Crematoria		15	-	-	-	-	-	-	-	15	16	16	
PurIs		1 111	-	-	-	-	-	-	-	1 111	1 161	1 161	
Public Ablution Facilities		118	-	-	-	-	-	-	-	118	123	123	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		67	-	-	-	-	-	-	-	67	70	70	
Sport and Recreation Facilities		2 855	-	-	-	-	-	-	-	2 855	2 983	2 983	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		2 855	-	-	-	-	-	-	-	2 855	2 983	2 983	
Other assets		759	-	-	-	-	-	2 956	2 956	3 715	793	793	
Operational Buildings		744	-	-	-	-	-	2 956	2 956	3 701	778	778	
Municipal Offices		401	-	-	-	-	-	2 956	2 956	3 358	419	419	
Pay/Enquiry Points		4	-	-	-	-	-	-	-	4	4	4	
Yards		86	-	-	-	-	-	-	-	86	90	90	
Stores		130	-	-	-	-	-	-	-	130	135	135	
Laboratories		-	-	-	-	-	-	-	-	-	-	-	
Training Centres		123	-	-	-	-	-	-	-	123	129	129	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Housing		14	-	-	-	-	-	-	-	14	15	15	
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	
Social Housing		14	-	-	-	-	-	-	-	14	15	15	
Intangible Assets		170	-	-	-	-	-	-	-	170	178	178	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		170	-	-	-	-	-	-	-	170	178	178	
Computer Software and Applications		170	-	-	-	-	-	-	-	170	178	178	
Computer Equipment		1 361	-	-	-	-	-	13	13	1 374	1 422	1 422	
Computer Equipment		1 361	-	-	-	-	-	13	13	1 374	1 422	1 422	
Furniture and Office Equipment		1 395	-	-	-	-	-	827	827	2 222	1 458	1 458	
Furniture and Office Equipment		1 395	-	-	-	-	-	827	827	2 222	1 458	1 458	
Machinery and Equipment		4 212	-	-	-	-	-	(2 826)	(2 826)	1 386	4 402	4 402	
Machinery and Equipment		4 212	-	-	-	-	-	(2 826)	(2 826)	1 386	4 402	4 402	
Transport Assets		1 559	-	-	-	-	-	616	616	2 175	1 629	1 629	
Transport Assets		1 559	-	-	-	-	-	616	616	2 175	1 629	1 629	
Total Depreciation to be adjusted	1	48 219	-	-	-	-	-	12 717	12 717	60 936	50 388	50 388	

Quality Certificate

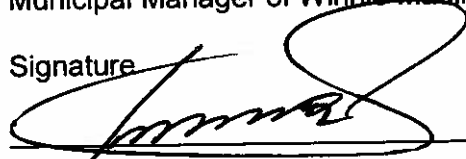
I, LUVUYO MAHLAKA, municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name

LUVUYO MAHLAKA

Municipal Manager of Winnie Madikizela-Mandela Local Municipality (EC443)

Signature



Date

26/02/2026