

2025/2026

THE ADJUSTMENT BUDGET IN TERMS OF SECTION 28(2) OF THE MFMA

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ABBREVIATIONS & ACRONYMS

AFS	Annual Financial Statements
BSC	Budget Steering Committee
BTO	Budget & Treasury Office (Finance)
CFO	Chief Financial Officer
DORA	Division of Revenue Act
DORB	Division of Revenue Bill
COGTA	Co-operative Governance & Traditional Affairs
EXCO	Executive Committee
FMG	Financial Management Grant
GDP	Gross Domestic Product
GRAP	Generally, Recognised Accounting Practice
HIV/AIDS	Human Immune Deficiency Virus / Acquired Immune Deficiency Syndrome
IDP	Integrated Development Plan
IT	Information Technology
NDW	Ndwedwe Municipality
MANCO	Management Committee
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act 2003 (Act No. 56 of 2003)
MIG	Municipal Infrastructure Grant
MM	Municipal Manager (Accounting Officer)
MPCCs	Multi-Purpose Community Centre's
MPRA	Municipal Property Rates Act 2004 (Act No. 6 of 2004)
MSA	Municipal Systems Act 2000 (Act No. 32 of 2000)
MSIG	Municipal Systems Improvement Grant
MTREF	Medium Term Revenue & Expenditure Forecast
MV	Market Value
NT	National Treasury
PPP	Public-Private Partnerships
PSI	Public Service Infrastructure
PT	Provincial Treasury
HOD	Head of Department
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
VAT	Value-Added Tax

PART 1

1.1 Mayors Report

Thank you, Speaker, for the opportunity.

Greetings to you Honourable Speaker of the Council, The Honorable Deputy Mayor, Exco members, all Councillors, the Municipal Manager, all Directors, support staff, Amakhosi asendlunkulu and all stakeholders present here in this meeting.

I am here to present the adjustment budget in terms of section 28 of the Municipal Finance Management Act.

Honourable Speaker, you will recall that on the 29 January 2026 I presented the Mid-Term Review Assessment report where amongst the resolutions we recommended that adjustment budget is necessary in order to address the gaps that were identified in our annual budget that we approved by the Council in May 2025.

We also recommended that this adjustment budget be tabled by the Council by 28 February 2026.

Section 28 (1) of the MFMA states that a municipality may revise an approved annual budget through an adjustment budget. Hence am here today to present the adjustment budget.

Honourable Speaker Section 28 (2) of the MFMA allows the municipality to make the following adjustments if applicable.

An adjustments budget:

(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.

- ***In compliance with this piece of legislation the municipality has reduced the interest earned from investment and Transfer and subsidies – Operational by R915 thousand and R186 thousand respectively due to the following reasons:***

- ✓ ***Interest earned from investment because of the analysis for the performance of this revenue category which proves to be low when compared to the original budget of R12.5 million.***
- ✓ ***Transfer and subsidies – Operational due to the revised of the government allocation where a portion of the community library grant was reduced by R186 thousand.***

(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.

- ***Honourable Speaker, the municipality will increase its Operational Revenue by R988 thousand due to additional grant provided by the LGSETA for learnership programmes offered to the community youth.***
- ***The revenue will also increase by R78 thousand in the form of a License and permits category. This is due to the good performance of this line item as at mid-term review assessment report.***

(c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.

- ***Honourable Speaker, I want to bring to your attention that as Ndwedwe Local Municipality we have not recorded any of the unforeseen and unavoidable expenditure as of today hence no adjustment has been proposed to address this situation.***

(d) may authorize the utilization of projected savings in one vote towards spending under another vote.

- ***Honourable Speaker, this adjustment budget is mostly done in line with this section of the MFMA where the holistic analysis was done by the management in consultation with Mayor, Finance Portfolio and EXCO to ensure that the gaps identified during the mid team review are being***

addressed by reprioritization of the budget to ensure that service delivery is not compromised.

- ***Details of the adjustment made have been fully covered under the executive summary in the adjustment budget item.***

(e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the council.

- ***Honourable Speaker, I want to bring to your attention that as Ndwedwe Local Municipality we have did not have upsent amount that were supposed to be roll over to this financial year. Hence no adjustment has been proposed to address this situation.***

(f) may correct any errors in the annual budget; and

- **The Provincial Treasury does an analysis of the submitted budget every year and sends the outcome of that analysis. They did the same for Ndwedwe Local Municipality especially on the mSCOA segment combination. The municipality has attended to some identified discrepancies that were at a level of adjustment budget and the rest will be attended during the 2026/2027 original budget.**

(g) may provide for any other expenditure within a prescribed framework.

Honourable Speaker, with the above being said I would like to highlight the following important movement that has taken place in this adjustment budget.

Major changes that have been made to this adjustment budget is as follows:

Operational Budget

Reduced budget or savings

Insurance for the municipality

The municipality has identified the saving of R452 thousand in this line item since the annual premium has been paid. The available budget after this adjustment will be R150 thousand to cater for any addition and access on claims.

Professional Fees (Financial Consultant)

Reduced by R100 thousand from R700 thousand to R600 thousand to fund other priorities items within the budget.

Municipal Manager Department

Professional fees (IPD and PMS

Reduced by R242 thousand from R1.5 million to R1.3 million to fund other priorities items within the budget.

Ward Committees (Service Provider - Contracted Services (Training)

Reduced by R153 thousand from R430 thousand to R185 thousand to fund other priorities items within the budget.

Ward Committees Quarterly meetings

Reduced by R246 thousand from R328 thousand to R175 thousand to fund other priorities items within the budget.

MPAC Co Sourcing to carry out S59 activities of systems Act.

Reduced by R150 thousand from R150 thousand to R0 thousand to fund other priorities items within the budget.

Community Services Department

Library grant has been reduced by R186 thousand by the transferring office from R1.2 million to R1.1 million.

Social Cohesion/Dress a Child (School Uniform)

Reduced by R110 thousand from R195 thousand to R0 thousand to fund other priorities items within the budget.

Career Guidance and Career Expo

Reduced by R250 thousand from R250 thousand to R85 thousand to fund other priorities items within the budget.

Waste Management (Waste Collection and Disposal Transportation to Landfill Site)

Reduced by R136 thousand from R1.4 million to R1.2 million to fund other priorities items within the budget.

Corporate Services

General Advertisement

General Advertisement has been adjusted downwards by R340 thousand after the review of the transaction against this vote and possible claims that might be required against this vote by 30 June 2026. It was initially budgeted at R700 thousand now it is sitting at R360 thousand.

Membership Fees (Membership Fees) SALGA

This budget will decrease by R1 million from R2.1 million to R1.1 million to fund other priorities items within the budget.

Study Assistant (Internal)

Reduced by R100 thousand from R689 thousand to R589 thousand to fund other priorities items within the budget.

Professional Fees (Cyber security services (perennation test and POPI))

Reduced by R100 thousand from R100 thousand to R0 thousand to fund other priorities items within the budget.

Repairs and Maintenance: (Buildings)

Reduced by R124 thousand from R200 thousand to R71 thousand to fund other priorities items within the budget.

Vehicle Tracking device and Cameras.

Vehicle Tracking device and Camera's budget has been adjusted downwards by R150 thousand and will be implemented in the next financial year.

Legal/ Consulting Fees (Legal/ Consulting Fees)

This budget will decrease by R417 thousand from R2.2 million to R1.8 million to fund other priorities items within the budget.

EDP

No major changes under EDP all were under R100 thousand.

Executive and Council

No major changes under EDP all were under R100 thousand.

Technical Services Department

Formalization of Infrastructure Assets

This budget has been adjusted downwards by R250 thousand to cover the shortfall from other operating items within the municipality.

Infrastructure - Sport and Recreation Infrastructure

Infrastructure - Sport and Recreation Infrastructure grant of R6.6 million has been relocated by the transferring officer hence it has been removed from the municipal budget.

Business Plan Development

Reduced by R100 thousand from R100 thousand to R0 thousand to fund other priorities items within the budget.

Most votes that benefited from this adjustment budget are as follows:

Employee Related Cost

The salary budget has been adjusted up by R1.7 million. This has been done to cater for section 57 upper limit in line with the item that was tabled before Council in the January Council meeting. **NB:** this excludes the performance assessment outcome which might increase this provision if it comes with a recommendation of notch increase.

To balance the budget all vacant pots will be fill on the 1 July 2026, but all recruitment process will continue as planned but the appointment letters will be written 1 July 2026.

This proposed adjustment will push the employee related cost to R97.7 million from R96 million and it will subsequently push the salary percentage by 1% to 46% from 45% of annual budget.

Finance Department

Computer Software, Programs and Licenses (Case ware, Asset Management System, Payday and Sage evolution)

This vote has benefited with R173 thousand to cater for a few licenses to be renewed toward the end of the financial year.

Municipal Manager's office

External Audit fees (Audit Fees - AG)

External Audit fees (Audit Fees - AG) have been increased by R748 thousand to pay for AG fees until 30 June 2026. This has taken the budget to R2.1 million from R2.8 million.

Communications votes have been adjusted upwards by R558 thousand in line with the current expenditure in that vote and current planning to profile the municipality in line with the events that are taking place within the municipality. This has taken the budget to R1.5 million from R900 thousand.

Community Services

No major changes in this department during this adjustment budget. All movement were below R100 thousand.

Corporate Services

Employee wellness (Project Coordinator)

Employee wellness (Project Coordinator) budget will increase by R179 thousand to the employee wellness programme. This change will increase the budget to R269 thousand from R90 thousand.

Study Assistants (External)

The municipality has top-up the study assistant for community by R100 thousand to R1.1 million during this adjustment budget period. This is in line with the municipal Council willingness to assist more learners as much as possible.

Professional Fees (ICT Maintenance)

This budget will increase by R100 thousand for ICT operations, and this will increase the budget to R1 million from R920 thousand.

Repairs and Maintenance: (Vehicles)

The vehicles and plant maintenance vote will be adjusted upwards by R486 thousand to R3.7 million during this adjustment budget to ensure that the municipal fleet is maintained properly for the effectiveness of services delivery.

Executive and Council department

Council remuneration has been adjusted upwards by R427 thousand to align the budget and performance. This adjustment was also done to cater for anticipated Council remuneration increase for 2025/2026 financial year.

EDP

Cooperatives Development (Support)

This vote will be increased by R200 thousand to cover the shortfall occurred during the implementation of the Ndwedwe Music Festival.

Technical Services

No major changes in this department during this adjustment budget. All movement were below R100 thousand.

Capital budget.

MIG funded projects.

As at this adjustment there is no adjustment in the MIG funded projects except the reallocation within the MIG funded project which has resulted in a nil outcome.

NB: the Council will recall that there was an application for roll over of R871 thousand for Shangase hall, that application was unsuccessful which has resulted to the municipality to find the project from its own funding.

Internal Funded projects

Internal funded projects will decrease by R2 million VAT exclusive in this adjustment budget from R22.9 million to R20.9 million.

This is because of the disaster projects which was initial funded by internal funding being replaced by the approved roll over of R2.9 million and new addition or request for other urgent projects to be completed in this financial year.

Municipal Disaster Recovery Grant

In 2024/2025 financial year, the municipality was allocated with a budget of R25 million VAT inclusive for the construction of Mthombisa Access Road Ward 3, Ntabamhlophe Access Road Ward 8, Nhlangakazi Access Road Ward 9 amd Nogxaza Access Road Ward 19. This grant had a time frame of 12 months which was supposed to be after the end of 2024/2025 financial year, hence there was an unspent grant of R3.4 million VAT inclusive by 30 June 2025 which resulted for the municipality to apply for the roll

over which was eventual granted by the National Treasury hence it has been incorporated into this adjustment budget.

Infrastructure - Sport and Recreation Infrastructure Grant

Infrastructure - Sport and Recreation Infrastructure grant of R6.6 million has been relocated by the transferring officer to another municipality hence it has been removed from the municipal budget.

Therefore overall, the capital budget of the municipality will be adjusted downwards by R4.8 million VAT exclusive in this adjustment budget to R64 million from R68.8 million VAT exclusive which will be funded as per above funding sources.

Other matters for noting by the Council structures.

Expenditure

The municipality is still unable to provide enough provision for non-cash items such as:

Depreciation and amortization

- The 2024/2025 audited AFS has an actual depreciation of R33.4 million. The current year's capital budget was set at R68.8 million which has eventually decreased to R64.1 million and the work in progress project as per 2024/2025 audited AFS is at R98.5 million.
- The current budget of depreciation and amortisation amounts to R29.3 million which is the same as of 2024/2025 financial year.
- The above status indicates that the municipality is still unable to meet the pace of the infrastructure growth of the municipality in terms of operational needs to have enough provision to sustain the municipal infrastructure.

The municipality will have to shift the focus and ensure that it budgets up to the maximum on the non-cash items as it how the municipality accumulates the funding to sustain the municipal asset.

- Due to budget being committed to other programmes of the municipality no adjustment has been made for depreciation and amortization hence the municipality is likely to incur the non-cash unauthorized expenditure at year end.

Honourable Speaker, the Resolutions sought from the Council and the agenda are as follows:

1. That the Council note the contents of the report dealing with the adjustment budget for 2025/2026 financial year.
2. That Council approve the 2025/2026 Adjustment budget as attached to this item, and being noted that all adjustments are in accordance with section 28(2) of the MFMA.
3. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:
    - There were no major adjustments to the original budget assumptions.
    - The various adjustments to the funding of the 2025/2026 budget as highlighted in this report and the various tables annexures hereto be noted.
    - The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
    - There were adjustments to the provision for employees' remuneration and benefits as highlighted in this report.
    - The adjustments made to the Capital Budget be noted.
4. That the requirements as enshrined in Part 5 Schedule B of the Municipal Budget and Reporting Regulations have been dealt with extensively within the body of the adjustment budget item.
5. That the Council note that the adjustment budget is fully compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2025/2026 will not be further increased because of this adjustment budget.

6. That upon approval of the adjustment budget by the Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted to the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.
7. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager must make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.

Thank you.

1.2 Resolutions

RECOMMENDATIONS

8. That the Council note the contents of the report dealing with the adjustment budget for 2025/2026 financial year.
9. That Council approve the 2025/2026 Adjustment budget as attached to this item, and being noted that all adjustments are in accordance with section 28(2) of the MFMA.
10. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:
    - There were no major adjustments to the original budget assumptions.
    - The various adjustments to the funding of the 2025/2026 budget as highlighted in this report and the various tables annexures hereto be noted.
    - The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
    - There were adjustments to the provision for employee remuneration and benefits as highlighted in this report.
    - The adjustments made to the Capital Budget be noted.
11. That the requirements as enshrined in Part 5 Schedule B of the Municipal Budget and Reporting Regulations have been dealt with extensively within the body of the adjustment budget item.
12. That the Council note that the adjustment budget is fully compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2025/2026 will not be further increased because of this adjustment budget.
13. That upon approval of the adjustment budget by the Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted to the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.
14. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager must make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.

1.3 Executive Summary

1.3.1 Background

The following executive summary provides the Council with a high-level overview of the changes to the original budget. It also highlights and explains key movements and trends, at a category level, which were identified during the compilation of the adjustment budget.

The executive summary will be discussed under the two main broad headings, being **operational budget**, which will be divided into (i.e. operational revenue per revenue source and operational expenditure by type) and **capital budget** which will be discussed per municipal departments.

1.3.2 Operating Adjustment Budget

REVENUE

TABLE 1: *The following table highlights the movements relating to the operational revenue adjustment budget:*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Revenue By Source								
Exchange Revenue								
Service charges - Waste Management	681	–	–	–	–	681	711	729
Sale of Goods and Rendering of Services	245	–		(23)	(23)	222	232	238
Agency services	469	–		–	–	469	490	503
Interest earned from Current and Non Current Assets	12 528	–		(915)	(915)	11 613	12 136	12 439
Rental from Fixed Assets	757	–		16	16	773	808	828
Licence and permits	31	–		78	78	109	114	117
Operational Revenue	1 031	–		988	988	2 019	1 443	1 479
Non-Exchange Revenue								
Property rates	22 832	–	–	–	–	22 832	23 860	24 456
Transfer and subsidies - Operational	210 710	–		(186)	(186)	210 524	207 082	216 403
Interest	1 355	–		–	–	1 355	1 416	1 452
Total Revenue (excluding capital transfers and contributions)	**250 641**	**–**	**–**	**(41)**	**(41)**	**250 599**	**248 293**	**258 645**

The above table indicate that the original approved 2025/2026 revenue budget was R250.6 million. The outcome of this adjustment budget has since seen the revenue

base of the municipality reduced by R41 thousand to R250.6 million and this decrease in the municipal revenue is as result of the following movements in the revenue category:

Exchange Revenue

Sales of Goods and Rendering of Services

- The Council approved a budget of R245 thousand for Sales of Goods and Rendering of Services during the original budget.
- The 2025/2026 adjustment budget has since seen this line item move down by R23 thousand during this adjustment budget.
- This decrease is attributed to the adjustment made on the sale of tender documents budget after the analysis was made using the contract register based on the past six months performance of this line item and anticipation for the next six months which resulted to the decision to reduce the budget by R23 thousand to ensure that the remaining budget is realistic and achievable.
- As a result, the total budget to be allocated to this line-item will amount to R222 thousand.

Interest earned - external investments.

- The municipality allocated a budget of R12.5 million in this revenue category during the preparation of the 2025/2026 annual budget.
- The interest to be received from investments will be adjusted downwards by R915 thousand during this adjustment budget. This adjustment is due to poor performance for this line item during the past six months of the financial year hence the management decided to reduce the budget to R11.6 million.

Rental of facilities and equipment

- The rental of facilities and equipment revenue source was allocated with budget of R757 thousand in the 2025/2026 original budget.
- The adjustment will see this revenue category adjusted upwards by R16 thousand to be aligned with the rental services agreements the municipality is current have.

- It must be noted that the mid-term review assessment indicate that this line item was short by R12 thousand whish was more on the once off rentals of the municipal facilities and the management decided not to adjust that line item since it more focus on improving the revenue on that source as part of revenue enhancement strategy the municipality has embark on.
- As a result, the total budget to be allocated to this revenue category will be amount to R773 thousand for 2025/2026 financial year.

Licences and permits.

- The licences and permits revenue source were allocated with budget of R31 thousand during the compilation of the 2025/2026 original budget.
- The 2025/2026 adjustment budget process has since adjusted this revenue category upwards by R78 thousand.
- This movement is motivated by the good performance showed as at 31 January 2026 where there are more issuing of business license than what was originally anticipated.
- As a result, the total budget to be allocated to this revenue source for 2025/2026 financial year will be R109 thousand.

Operational Revenue

- The Council approved a budget of R1 million for operational revenue during the original budget process.
- The section 72 report shows an overall low recognition of the revenue in this item which was due to non-recognition of the skills development grant however during January the municipality received an amount of R540 thousand for skills development grant which has resulted for this line item to be adjusted upwards to accommodate the amount received. In addition to that the insurance refund budget has been increase by R350 thousand due to anticipated refund based on the outstanding claim expected from the municipal insurance company
- As a result, this line item will be adjusted upwards by R988 thousand during this adjustment budget to be almost R2 million.

Non-Exchange Revenue

Transfers and subsidies (Operational)

- The municipality was located with a total operational transfer and subsidies grant of R210.7 million during the approved 2025/2026 original budget.
- The revised Provincial indicated that the Community Library Services Grant was reduced by R186 thousand hence the total operational transfer and subsidies has been adjusted to R210.5 million during the 2025/2026 adjustment budget.

EXPENDITURE

TABLE 2: *The following table highlights the movements relating to the operational expenditure adjustment budget:*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Expenditure By Type								
Employee related costs	96 035	–	–	1 661	1 661	97 695	99 644	102 122
Remuneration of councillors	17 347	–		427	427	17 774	18 574	19 038
Inventory consumed	1 820	–	–	(33)	(33)	1 788	1 868	1 915
Debt impairment	900	–		(81)	(81)	819	856	877
Depreciation and amortisation	29 300	–		–	–	29 300	30 611	31 374
Contracted services	58 022	–	–	(838)	(838)	57 184	47 745	53 526
Transfers and subsidies	3 700	–		246	246	3 946	4 124	4 227
Operational costs	43 139	–		(1 120)	(1 120)	42 019	43 825	44 974
Total Expenditure	**250 264**	**–**	**–**	**261**	**261**	**250 526**	**247 246**	**258 052**

The originally approved operational expenditure budget for 2025/2026 was R250.3 million. However, this adjustment has resulted to operational budget of the municipality to increase by R261 thousand to R250.5 million. This is in line with the revenue as indicated above and the utilisation of the surplus that was achieved during the original budget preparation. This changes in the operational expenditure results from the following component of the operational expenditure budget:

Employee-related costs.

- The salary budget has been adjusted up by R1.7 million. This has been done to cater for section 57 upper limit in line with the item that was tabled before Council in the January Council meeting. **NB:** this excludes the performance assessment outcome which might increase this provision if it comes with a recommendation of notch increase.
- To balance the budget all vacant posts will be filled on the 1 July 2026, but all recruitment process will continue as planned but the appointment letters will be written 1 July 2026.
- This proposed adjustment will push the employee related cost to R97.7 million from R96 million and it will subsequently push the salary percentage by 1% to 46% from 45% of annual budget.
- It must be noted that the municipality is trying to expand itself by introducing more services which requires more human capital hence, the employment percentage will increase which will not mean the municipality is investing more on the employees but it because of the introduction of the new units.
- Some will play a pivotal role in improving the municipal revenue base such as testing center that was opened during the beginning of the current financial year as part of the implementation of the revenue enchantment strategy.

Remuneration of councilor

- The Council remuneration was allocated with a budget of R17.3 million during the compilation of the 2025/2026 original budget.
- The 2025/2026 adjustment budget process has seen this expenditure category increase by R427 thousand to R17.8 million.
- This has been done to align the budget with the updated council remuneration packages after the implementation of the remuneration increase of the councilors for the period of 2024 July to 30 June 2026.
- The anticipated 2025/2026 further salary remuneration increase which will cover a period of 1 July 2025 to 30 June 2026 has also affected this adjustment.
- The anticipated increase is estimated to be four percent for 2025/2026 financial year.

Debt impairment

- The debt impairment vote was allocated with a budget of R900 thousand during the compilation of the annual budget.
- This line item has been adjusted down by R81 thousand during this adjustment budget in line with credit control policy and the current trend of expenditure in the vote.
- The total amount to be allocated to this vote will be R819 thousand after this adjustment budget.

Depreciation & asset impairment

- Depreciation and amortization have not been adjusted during this adjustment budget.
- The Council to note that the 2024/2025 audited AFS has an actual depreciation of R33.4 million. The current year's original capital budget was set at R68.8 million which has eventually decreased to R64.1 million and the work in progress project as per 2024/2025 audited AFS is at R98.5 million.
- The current budget of depreciation and amortisation amounts to R29.3 million.
- The above status indicates that the municipality is still unable to meet the pace of the infrastructure growth of the municipality in terms of operational needs to have enough provision to sustain the municipal infrastructure.
- The municipality will have to shift the focus and ensure that it budgets is up to the maximum on the non-cash items as it how the municipality accumulates the funding to sustain the municipal asset.
- Due to the budget being already committed to other programmes of the municipality no adjustment has been made for depreciation and amortization during this adjustment budget.

Inventory consumed.

- The council approved a budget of R1.8 million for inventory consumed during the 2025/2026 original budget preparation.
- The inventory consumed will decrease by R33 thousand in this adjustment budget. The main contributing factor to this adjustment is the printing material vote which shows low expenditure as at 31 January 2026.
- Hence a reduction in this expenditure category was proposed to ensure that this expenditure category remains with the realistic budget.

Contracted services.

- The contracted service expenditure category was originally allocated with a budget of R58 million during the 2025/2026 financial year annual budget preparations.
- This expenditure line item has been adjusted downwards by R838 thousand to make it R57.2 million during this adjustment budget when compared to the original budget of R58 million for 2025/2026 financial year.
- The council will recall that at mid-year assessment period this expenditure showed the over expenditure of R1.4 million however as it was stated that the reason behind that variance was because of payment made in advance than expectation, the management after review of all votes related to this line item have decided to reduce the budget by this amount.
- This was also done to align the budget with the overall reduction in revenue of the municipality as indicated above under revenue section.

Transfers and subsidies

- Transfers and subsidies expenditure category was initially allocated with a budget of R3.7 million during the approval of the 2025/2026 financial year original budget.
- The 2025/2026 adjustment budget process has resulted to an upwards adjustment of R246 thousand for this expenditure category to be R3.9 million for 2025/2026 financial year.
- The increase in this expenditure category is mostly attributable to disaster management support programmes which have been adjusted upwards by R84

thousand move to R1.1 million from initial R1 million and bursaries to external learners which have been increased by R100 thousand to be R1.1 million from the initial budget of R1 million.

Operational Costs

- The Other expenditure category was allocated with a budget of R43.1 million for 2025/2025 financial year.
- The proposed adjustment for 2025/2026 financial year amounts to R1.1 million reduction hence this expenditure category will remain with a total budget of R42 million to complete the 2025/2026 financial year.
- This adjustment is attributed to the reprioritization of the budget from one vote towards spending to another vote to ensure that no unauthorized expenditure is incurred by the municipality because of under budgeting in certain votes.
- Below is the breakdown for operational costs to provide more details for users:

TABLE 3 Operational Costs breakdown

2025/2026 Financial year adjusted operation cost breakdown		
Account Description	**Budget Year 2025/2026**	**Budget Year 2025/2026**
	Original Budget	**Adjusted Budget**
Expenditure:Operating Leases:Furniture and Office Equipment	200 000.00	200 000.00
Expenditure:Operating Leases:Machinery and Equipment	1 400 000.00	1 400 000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	700 000.00	360 000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items	2 469 000.00	2 511 930.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Municipal Newsletters	80 000.00	-
Expenditure:Operational Cost:Assets less than the Capitalisation Threshold	500 000.00	500 000.00
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts	200 000.00	200 000.00
Expenditure:Operational Cost:Bursaries (Employees)	688 544.00	588 544.00
Expenditure:Operational Cost:Communication:Cellular Expenditure	1 500 000.00	1 500 000.00
Expenditure:Operational Cost:Communication:Postage/Stamps/Franking Machines	30 000.00	7 000.00
Expenditure:Operational Cost:Communication:Radio and TV Transmissions	1 150 000.00	1 666 501.00
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex	1 085 000.00	1 060 000.00
Expenditure:Operational Cost:External Audit Fees	2 100 000.00	2 847 520.00
Expenditure:Operational Cost:External Computer Service:Data Lines	300 000.00	380 000.00
Expenditure:Operational Cost:External Computer Service:Internet Charge	20 000.00	-
Expenditure:Operational Cost:External Computer Service:Software Licences	4 390 000.00	4 542 676.00
Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	70 000.00	96 400.00
Expenditure:Operational Cost:External Computer Service:Wireless Network	70 000.00	43 600.00
Expenditure:Operational Cost:Hire Charges	972 588.00	823 574.00
Expenditure:Operational Cost:Insurance Underwriting:Insurance Claims	2 000 000.00	1 547 792.00
Expenditure:Operational Cost:Licences:Licence Agency Fees	260 000.00	240 000.00
Expenditure:Operational Cost:Municipal Services	2 300 000.00	2 300 000.00
Expenditure:Operational Cost:Printing, Publications and Books	530 000.00	528 750.00
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription	2 205 194.00	1 187 481.00
Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	20 000.00	-
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Workshops and Events:National	450 000.00	436 000.00
Expenditure:Operational Cost:Signage	100 000.00	-
Expenditure:Operational Cost:Skills Development Fund Levy	691 650.00	902 365.00
Expenditure:Operational Cost:Toll Gate Fees	100 000.00	80 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	2 944 200.00	2 692 877.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	20 000.00	15 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport	518 000.00	512 658.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Road Transport	90 000.00	7 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	566 000.00	601 334.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	1 881 000.00	1 993 981.00
Expenditure:Operational Cost:Travel and Subsistence:Non-employees	570 000.00	570 000.00
Expenditure:Operational Cost:Uniform and Protective Clothing	1 521 850.00	1 369 615.00
Expenditure:Operational Cost:Vehicle Tracking	250 000.00	80 000.00
Expenditure:Operational Cost:Ward Committees	3 640 340.00	3 540 340.00
Expenditure:Operational Cost:Wet Fuel	4 056 000.00	4 136 000.00
Expenditure:Operational Cost:Workmens Compensation Fund	500 000.00	550 000.00
Total operation cost	**43 139 366.00**	**42 018 938.00**

Adjusted Surplus/Deficit for 2025/2026 MTREF

Table 4: *Adjusted Surplus/Deficit for 2025/2026 MTREF*

KZN293 Ndwedwe Adjusted Surplus/Deficit for 2025/2026 MTREF								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Total Revenue (excluding capital transfers and contributions)	250 641	–	–	(41)	(41)	250 599	248 293	258 645
Total Expenditure	250 264	–	–	261	261	250 526	247 246	258 052
Surplus/(Deficit)	**376**	**–**	**–**	**(303)**	**(303)**	**74**	**1 048**	**593**
Transfers and subsidies - capital (monetary allocations)	52 768	–		(3 175)	(3 175)	49 593	39 095	40 769
Surplus/ (Deficit) for the year	**53 144**	**–**	**–**	**(3 477)**	**(3 477)**	**49 667**	**40 143**	**41 362**

- The municipality budgeted for a surplus for the year of R53.1 million for 2025/2026 financial year.
- The decrease of R3.5 million when compared to original budget surplus of R53.1 million. This adjustment is attributed to R3.4 million Municipal Disaster Recovery grant which rolled over from 2024/2025 financial year and a reduction of R6.6 million related to Infrastructure - Sport and Recreation Infrastructure which has been removed from the revised DoRA of the Provinaical Treasury.
- This is in line with circular 72 of the MFMA which encourages municipalities to budget at a surplus. The council note that the municipality is not yet able to have more surplus in its budget due to more demand against the available revenue.
- The municipality currently relies on the non-cash budgeted items to have reserves to supplement the internally funded capital programmes.
- The municipality has budgeted for straight line monthly estimate in line with how the system is programmed and how the Provincial Treasury analyses the municipal budget.

Table 5: Adjusted *Repairs and maintenance expenditure*

KZN293 Ndwedwe -Adjusted Repairs and maintenance expenditure for 2025/2026 financial year								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Total Repairs and Maintenance Expenditure to be adjusted	5 620	–	–	342	342	5 962	6 230	6 386
ASSET REGISTER SUMMARY - PPE (WDV)	604 001	–	–	(48 672)	(48 672)	555 329	583 122	597 382
Total Opreational Expenditure	250 264	–	–	261	261	250 526	247 246	258 052
R&M as % of PPE	1%	0%	0%	-1%	-1%	1%	1%	1%
R&M as % of total operational expenditure	2%	0%	0%	131%	131%	2%	3%	2%

- The municipalities' repairs and maintenance budget will increase by R342 thousand during this adjustment budget to almost R6 million when compared to the original budget of R5.6 million.
- The municipality is aware that this budget is below the required percentage of 8% of the PPE, the municipality is hoping that in the next financial years it will be able to comply with the norm as that will assist the municipality in ensuring that its assets are well managed to ensure that the service delivery is not disturbed.
- It must also be noted that the municipality in the prior financial year purchased the yellow plant to carry out maintenance of its gravel roads. Maintenance of roads was previously carried out mainly by service providers and now is done by our internal staff together with services providers.
- The municipality is still in discussion with the system vendor to try and implement the costing module in line with mSCOA to cost all costs related to maintenance done by internal staff which will increase the percentage budgeted by the municipality in its own municipal infrastructure repairs and maintenance.

CAPITAL BUDGET

Reference is made to Part One – (B Schedule Table B5) for a detailed breakdown of amounts pertaining to the capital budget, per Department.

The municipality has the following seven Departments for the purposes of budget reporting:

- Executive and Council
- Municipal Manager
- Corporate Services
- Budget ad Treasury Office
- Economic Development and Planning
- Community Services
- Technical Services

The municipality's original approved R68.8 million as a capital budget in the current financial year excluding the VAT, with most of the funding being allocated towards service delivery projects. The 2025/2026 adjustment budget has seen the capital budget of the municipality decrease by R4.8 million to R64 million.

Capital Budget Funding

- The initial municipal capital budget was funded by three main funding sources being Municipal Infrastructure Grant (MIG) and Internal Funding and Infrastructure - Sport and Recreation Infrastructure grant. Whereas the adjustment budget is funded by three funding sources, being MIG, internal funding and Municipal Disaster Recovery Grant.

MIG grant

- MIG amounts to R40.2 million excluding VAT with all being allocated to Technical Services Department to fund the construction of community CDC and Community sport field.
- As at mid-term budget assessment the municipality reported that almost 87% of the grant VAT inclusive was already spent. Hence the municipality is expected to fully spend MIG grant by the end of the financial year since all

contractors for MIG projects are on site continuing with the projects.

Municipal Disaster Recovery Grant

- The municipality was allocated with a budget of R25 million by National Treasury for the construction of the infrastructure projects that were affected by the disaster visited the municipality during 2024/2025 financial year.
- In implementing the projects that were funded by this Grant R3.4 million was unpent by the end of the financial year.
- The municipality applied for the rollover which was approved by the Treasury hence it is now being incorporated in this adjustment budget to be utilised to complete the projects.

Internal Funding

- Internal funding directed to capital budget will decrease from R22.9 million that was approved during the compilation of 2025/2026 financial year original budget to R20.9 million during this adjustment budget. A decrease of R2 million
- This adjustment budget is mostly attributed to substitution that has been made since during the compilation of the original budget the municipality set aside an internal funding to continue with the disaster funded projects which have now been revested to be funded by the grant after it was approved by the National treasury.

2025/2026 financial year splitting of capital budget between new, renewal/replacement and upgrading.

The municipality has divided its budget by the following:

New assets

- The new assets have been allocated with a budget of R46.5 million for this adjustment budget, an increase of R1.7 million when compared to an original budget of R44.8 million. NB: This amounts to 72.7 per cent of the total capital budget, this is done because the municipality is still dealing with backlog in terms of infrastructure within the municipality wards.

Replacement Assets

- The municipality has budgeted R4.4 million towards renewal/ replacement of assets which amount to 6.9 percent of the total capital budget. An adjustment of R1.4 million increase has been made to this line item during this adjustment budget from the original budget of R3 million.
- It must be noted that the municipality is aware that it is supposed to budget 40% in line with circular No.55 of the MFAMA. However, the backlog the municipality is still faced with in constructing the new assets is the reason for this low provision made to the existing assets.
- Instead, the municipality is trying to improve the repair and maintenance budget to try to keep the municipal infrastructure in good condition.
- Once the backlog is reduced the municipality will start to focus on renewing the existing structure.

Upgrading of the assets

- The municipality has allocated R13.1 million towards upgrading of the municipal infrastructure. A decrease of 37.6 percent when compared to the original budget of R20.9 million. This allocation represents 20.5 percent of the total capital budget of the municipality.

TABLE 6: *The following table highlights the movements relating to the capital budget adjustments per municipal department:*

KZN293 Ndwedwe capital budget adjustments per municipal department:								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Capital expenditure - Vote								
Single-year expenditure *to be adjusted*								
Vote 1 - Finance	974	–	–	1 009	1 009	1 983	435	174
Vote 2 - Municipal Manager's Office	409	–	–	130	130	539	304	348
Vote 3 - Community and Social Services	2 330	–	–	–	–	2 330	4 087	3 696
Vote 4 - Corporate services	3 589	–	–	965	965	4 555	5 652	3 217
Vote 5 - Economic Development and Planning	287	–	–	78	78	365	765	635
Vote 6 - Technical Services	58 520	–	–	(6 116)	(6 116)	52 404	43 943	37 564
Vote 7 - Executive and Council	2 696	–	–	(870)	(870)	1 826	3 217	–
Total Capital Expenditure - Vote	**68 805**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**

The above table indicates the adjustment made per municipal department and the reasons for adjustments are as follows:

Finance

- The Finance department capital budget has been adjusted upwards by R1 million from R974 thousand to almost R2 million during this adjustment budget.
- The department initially made the provision for the procurement of new server to replace the existing one as per the advice from the system. This is to ensure that the information of the municipality is always protected.

Municipal Managers Office

- The Municipal Managers Office department was allocated with a capital budget of R409 thousand in the original budget.
- An adjustment of R130 thousand has been proposed for this department during this adjustment budget process hence the department will remain with its initial budget of R464 thousand for the procurement of furniture and office equipment, computers, and loudhailers.

Council and Executive

- The municipality has adjusted the Council and Executive budget downwards by provision of R870 thousand during this adjustment budget. This change is attributed to the request by the honorable Mayor to retain the existing car until the next financial year hence only Deputy mayor and Speaker who will receive the new cars during this financial year.

Corporate Services

- The above table indicates that the Corporate Services Department capital budget has been adjusted up by R965 thousand during this adjustment budget. The adjusted amount will be used to procure two or three fleet as part of ensuring that the tools of trade are available for staff to perform their duties.

Community Services

- The Community Services department was allocated with a capital budget of R2.3 million during the 2025/2026 financial year original budget.

- No adjustment has been proposed for this department during this adjustment budget process hence the department will remain with its initial budget of R3.2 million for the procurement of the items budget under this department.

Economic Development and Planning

- The Economic Development and Planning Department capital budget has been adjusted upwards by R78 thousand during this adjustment budget.
- This adjustment budget is due to need for the municipality to procure the Machinery and Equipment (Corridor Development Tractor implementation)
- As a result, the total capital budget for this department will be amounts to R365 thousand for the procurement of the items budgeted under this department.

Technical Services

- The above table indicates that Technical Services Capital budget has been adjusted downwards by R6.1 million during this adjustment budget. The initial approved budget under this department was R58.5 million and now it be amount to R52.4 million.
- The main contributing factors to this adjustment are as follows.
    - R5.7 million Infrastructure - Sport and Recreation Infrastructure grant which has been relocated by the transferring officer hence it has been removed from the municipal budget.
    - R522 thousand for Ndwedwe Municipal Offices Phase 2 which was meant to do the perving and tilling in the Finance building. This project has been delayed to the next financial year.
    - The substitution of the internal funding by the approved rollover of disaster recovery grant which had the net amount of R1.5 million reduction has also contributed to this adjustment.
    - The changing of funding for Shangase Hall which was initial funded by MIG and after the declining of the rollover by the National Treasury the municipality was forced to use it funding to complete the work.

Table 7: Adjusted Cash Flow Statement for 2025/2026 financial year

KZN293 Ndwedwe - Table B7 Adjustments Budget Cash Flows -								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	17 171	–		(46)	(46)	17 124	17 895	18 342
Service charges	579	–		–	–	579	605	620
Other revenue	26 489	–		3 301	3 301	29 790	24 066	23 229
Transfers and Subsidies - Operational	210 710	–		(186)	(186)	210 524	207 082	216 403
Transfers and Subsidies - Capital	52 768	–		(3 175)	(3 175)	49 593	39 095	40 769
Interest	12 528	–		(915)	(915)	11 613	12 136	12 439
Dividends	–	–		–	–	–	–	–
Payments								
Suppliers and employees	(229 960)	–		72	72	(229 888)	(223 873)	(234 793)
Finance charges	–	–		–	–	–	–	–
Transfers and Subsidies	(3 700)	–		(246)	(246)	(3 946)	(4 124)	(4 227)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**86 584**	**–**	**–**	**(1 194)**	**(1 194)**	**85 390**	**72 882**	**72 783**
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	(78 526)	–		4 923	4 923	(73 602)	(67 165)	(52 479)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(78 526)**	**–**	**–**	**4 923**	**4 923**	**(73 602)**	**(67 165)**	**(52 479)**
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	**8 058**	**–**	**–**	**3 730**	**3 730**	**11 788**	**5 717**	**20 304**
Cash/cash equivalents at the year begin:	75 162	–		5 768	5 768	80 929	92 717	98 434
Cash/cash equivalents at the year end:	**83 220**	**–**	**–**	**9 497**	**9 497**	**92 717**	**98 434**	**118 737**

The above table indicates the cash flow of the municipality for 2025/2026 Adjustment MTREF. The municipality has managed to maintain a positive cash position as from

the 2024/2025 financial year. In the original budget of 2025/2026 financial year, the municipality was sitting with a cash and cash equivalent of R83.2 million.
However, the adjustment budget has since seen the cash and cash equivalent of the municipality move up by R9.5 million to R92.7 million.

The component of the cash flow can be explained as follows.

Cash flows from operating activities.

Receipts

Property rates:

- The municipality has maintained the budget for a minimum of 75% collection rates anticipated under property rates.

- The current economic situation of the country might have a negative impact in terms of customers paying the rates hence keeping the collection rate at the minimal is essential to ensure that the anticipated amount to be collected by the municipality is realistic.

Service charges:

- The municipality has maintained the budget to collect 85% of the billing amount in this revenue category as per the original budget (Refuse Service).

- During the compilation of the original budget, it was indicated that should the collection show significant improvement an adjustment will be made to be in line with the new collection rate, however the current analysis indicate that the collection rates should be keeps as per original budget.

Other revenue

- The original budget for other revenue anticipated to be collected was budgeted to be R26.5 million for 2025/2026 financial year. The adjustment budget has since seen this budget move to almost R30 million and the most contributing factor to these changes is the VAT refund that is anticipated to be received from SARS since the other revenue includes the VAT refund in all vatable items in the budget. The inclusion of the VAT refund in these line items makes the difference between statements of financial performance and statement of cash

flow since this portion does not form part of the statement of financial performance.

Transfers and Subsidies – Operational

- The municipality budgeted for Transfers and Subsidies – Operational amount to R210.7 million and it includes the grant received from National Government and Provincial Government. This has been adjusted down by R186 thousand which relate to Provincial grant and the new amount to be received from Transfers and Subsidies – Operational will be R210.5 million.

Transfers and Subsidies - Capital

- The municipality budgeted for Transfers and Subsidies – Capital an amount close to R52.8 million for 2025/2026 financial year. This amount included R46.2 million for MIG and R6.6 million for Infrastructure - Sport and Recreation Infrastructure grant. The adjustment budget has affected this line by a reduction of R6.6 million for Infrastructure - Sport and Recreation Infrastructure grant which has been withdrawn by the Provincial Treasury.

Interest earned from investment.

- Interest to be earned from investment was budgeted with R12.5 million for 2025/2026 financial year. The municipality anticipated collecting 100% in this line item. And adjustments of R915 thousand downwards have been made to this line item during this adjustment budget period which has taken this budget to R11.6 million to be collected from this revenue source.

Payments

Suppliers and employees

- The municipality budgeted R233. million for the payment to be made to suppliers and employees together payment made to Transfers and Subsidies as per line items in the statement of financial performance. The adjustment has since seen this increase by R174 thousand to R233.8million.

Cash flow from investing activities.

Capital Assets

- Capital assets budget showed R78.5 million to be paid by the municipality as per original budget of 2025/2026 financial year.

- The adjustment budget has shown a significant decrease in this line item of R4.9 million in the capital budget as indicated above to R73.6 million in total for 2025/2026 financial year.

- The council to remember that the total budget of R64 million excluding VAT has been set to be capitalized however the amount to be paid (outflow of cash) by the municipality will be this amount of R64 million less retention to be paid after a required period upon the completion of the project plus VAT applicable to capital projects hence the different of R9.6 million has been noted between capital budget and cash flow on capital assets.

1.4 ADJUSTMENT BUDGET TABLES

TABLE 8: *In terms of the Municipal Budget and Reporting Regulations, the 10 primary budget tables, as attached, reflect the 2025/2026 adjusted budget and MTREF to be supported by the Council.*

Budget Table	Synopsis of table
Table B1	High level summary of the municipality's budget, including operating, capital, financial position, cash flow and MFMA funding compliance.
Table B2	Indicative of the budgeted financial performance with regards to revenue and expenditure per standard classification.
Table B3	Indicative of the budgeted financial performance with regards to revenue and expenditure and operating surplus or deficit per municipal vote.
Table B4	Indicative of the budgeted financial performance with regards to revenue by source and expenditure by type.
Table B5	Indicative of the municipality's capital projects in relation to the capital expenditure by municipal vote, capital expenditure by classification, and funding sources. Also included is information pertaining to capital transfers from National and Provincial governments.
Table B6	Indicative of the financial position of the municipality.
Table B7	Indicative of the cash and cash equivalent of the municipality over the MTREF.
Table B8	Indicative of the Cash Backed Reserves/ Accumulated Surplus. Represents an evaluation of the funding levels by forecasting cash and investments at year end and reconciling the available funding to the liabilities in existence. This is in line with MFMA legislation.
Table B9	Represents the municipal capital allocations to the funding of new assets and renewal of existing assets. This also includes spending on repairs and maintenance.
Table B10	Indicative of the service delivery levels, including backlogs, for each of the main services.

PART 2

2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS

There were no revisions to the budget assumptions during the adjustment budget process. In the compilation of the approved MTREF, the following influencing factors were considered and reviewed during the adjustment budget:

Normal inflationary increases and economic pressures, especially

- Higher fuel prices.
- Consumer Price Index inflations – impacting the general tariff increases levelled by the municipality.
- Higher unemployment rate – This might negatively affect collection for individual debtors.
- Global Economic status – thus hindering the consumer's ability to timeously settle debt. A conservative approach is used for projecting revenue.
- The loadshedding that is continuing also has the impact in our budgeting.

Zero-based budgeting for 2025/2026

- Zero-based budgeting is defined as a process where every department function is reviewed comprehensively and each expenditure must be reviewed before being approved, rather than just increasing it.
- It requires the budget request to be justified in complete detail by each Department rather than just increasing its expenditure from the previous year.

Significant External Factors

- Slow economic growth in our country, High unemployment rates, Increasing fuel prices, Significant fluctuations in gold, platinum, and coal minerals, Currency fluctuations, GDP estimates for the duration of the final MTREF, Loadshedding

Basis and Methodology for Forecasting Budget Projections

- In terms of Chapter 4, Section 16, of the MFMA, the operational and capital budgets for the 2025/2026 financial year, and the two subsequent years, attached hereto have been prepared according to the Municipal Budget and

Reporting Regulations as gazette in Government Gazette No. 32141 published on 17 April 2009.

2.2 ADJUSTMENTS TO BUDGET FUNDING

Overview of Budget Funding for 2025/2026 adjustment budget

TABLE 9: *The below table indicates the total expenditure for Ndwedwe local municipality.*

KZN293 Ndwedwe -total expenditure for Ndwedwe local municipality for 2025/2026 financial year								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Total Expenditure	250 264	–	–	261	261	250 526	247 246	258 052
Total Capital Expenditure - Functional	68 805	–	–	(4 803)	(4 803)	64 002	58 404	45 634
Total expenditure budget for the municipality	**319 069**	**–**	**–**	**(4 541)**	**(4 541)**	**314 528**	**305 650**	**303 686**

Funding Sources

TABLE 10: *The funding model of the 2025/2026 adjusted budget is dependent on the following anticipated revenue for operational budget:*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Revenue By Source								
Exchange Revenue								
Service charges - Waste Management	681	–	–	–	–	681	711	729
Sale of Goods and Rendering of Services	245	–		(23)	(23)	222	232	238
Agency services	469	–		–	–	469	490	503
Interest earned from Current and Non Current Assets	12 528	–		(915)	(915)	11 613	12 136	12 439
Rental from Fixed Assets	757	–		16	16	773	808	828
Licence and permits	31	–		78	78	109	114	117
Operational Revenue	1 031	–		988	988	2 019	1 443	1 479
Non-Exchange Revenue								
Property rates	22 832	–	–	–	–	22 832	23 860	24 456
Transfer and subsidies - Operational	210 710	–		(186)	(186)	210 524	207 082	216 403
Interest	1 355	–		–	–	1 355	1 416	1 452
Total Revenue (excluding capital transfers and contributions)	**250 641**	**–**	**–**	**(41)**	**(41)**	**250 599**	**248 293**	**258 645**

The funding model of the 2025/2026 adjusted budget is dependent on the following anticipated revenue for capital budget:

Internal funding

- The Ndwedwe local municipality opened the 2025/2026 financial year with cash and cash equivalent of R80.9 million. Approximately R20.9 million of the reserves fund are ring fenced to fund the capital budget funded from internal revenue.

1. Grant Funding

- The balance of the capital budget is funded by MIG grants and municipal disaster recovery grant which amount to R40.2 million VAT excluding and R2.9 million VAT exclusive respectively.

Government Grant Allocations

TABLE 11: *Government Grant Allocations for 2025/2026 financial year.*

KZN293 Ndwedwe -Government Grant Allocations for 2025/2026 financial year.									
Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**208 397**	**–**	**–**	**–**	**–**	**–**	**208 397**	**204 732**	**213 944**
Expanded Public Works Programme Integrated Grant	2 320	–	–	–	–	–	2 320	–	–
Local Government Financial Management Grant	3 000	–	–	–	–	–	3 000	3 000	3 100
Local Government Equitable Share	203 077	–	–		–		203 077	201 732	210 844
Provincial Government:	**2 313**	**–**	**–**	**(186)**	**–**	(186)	**2 127**	**2 350**	**2 459**
Provincialisation of libraries Grant	1 070	–	–		–	–	1 070	1 118	1 170
Community Library Services Grant	1 243			(186)		**(186)**	1 057	1 232	1 289
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]									
Total Operating Transfers and Grants	**210 710**	**–**	**–**	**(186)**	**–**	(186)	**210 524**	**207 082**	**216 403**
Capital Transfers and Grants									
National Government:	46 208	–	–	–	–	**–**	**46 208**	**39 095**	**40 769**
Municipal Infrastructure Grant (MIG)	46 208	–	–	–	–	**–**	46 208	39 095	40 769
[insert description]									
Provincial Government:	**6 560**	**–**	**–**	**(6 560)**	**–**	**(6 560)**	**–**	**–**	**–**
Infrastructure - Sport and Recreation Infrastructure	6 560	–		(6 560)		(6 560)	–		
[insert description]									
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]									
Other grant providers:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]									
Total Capital Transfers and Grants	52 768	–	–	(6 560)	–	(6 560)	46 208	39 095	40 769
TOTAL RECEIPTS OF TRANSFERS & GRANTS	263 478	–	–	(6 746)	–	(6 746)	256 732	246 177	257 172

- All the allocations above excluding Equitable Share, are conditional grants. This means that they have been allocated to Ndwedwe Local Municipality for a specific purpose and may not be used to fund any other expenditure. Once all conditions are met, these allocations are transferred to the Statement of Financial Performance to match the expenditure incurred. Transfers and subsidies indicated on the Statement of Financial Performance are accounting entries and therefore do not actually represent cash on hand.

- There is R6.7 million adjustment made in the transfers and subsidies. This movement relate to the removal of the infrastructure - Sport and Recreation Infrastructure which has been withdrawn by the Provincial Treasury and reduction of the Community Library Services Grant by R186 thousand.

2.3 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

TABLE 12: *adjustments to expenditure on allocations and grant programmes*

KZN293 Ndwedwe - adjustments to expenditure on allocations and grant programmes for 2025/2026 financial year									
Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:	**208 397**	–	–	–	–	–	**208 397**	**204 732**	**213 944**
Expanded Public Works Programme Integrated Grant	2 320	–	–	–	–	–	2 320	–	–
Local Government Financial Management Grant	3 000	–	–	–	–	–	3 000	3 000	3 100
Local Government Equitable Share	203 077					–	203 077	201 732	210 844
Provincial Government:	**2 313**	–	–	(186)	–	(186)	**2 127**	**2 350**	**2 459**
Provincialisation of libraries Grant	1 070	–	–		–	–	1 070	1 118	1 170
Community Library Services Grant	1 243			(186)		(186)	1 057	1 232	1 289
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]									
Total operating expenditure of Transfers and Grants:	**210 710**	–	–	(186)	–	(186)	**210 524**	**207 082**	**216 403**
Capital expenditure of Transfers and Grants									
National Government:	**46 208**	–	–	**3 385**	–	**3 385**	**49 593**	**39 095**	**40 769**
Municipal Infrastructure Grant	46 208	–	–	–	–	–	46 208	39 095	40 769
Municipal Disaster Recovery Grant				3 385		3 385	3 385		
[insert description]						–	–		
Provincial Government:	**6 560**	–	–	**(6 560)**	–	**(6 560)**	–	–	–
Infrastructure - Sport and Recreation Infrastructure	6 560			(6 560)		(6 560)	–		
[insert description]									
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]									
Total capital expenditure of Transfers and Grants	**52 768**	–	–	**(3 175)**	–	**(3 175)**	**49 593**	**39 095**	**40 769**
Total capital expenditure of Transfers and Grants	**263 478**	–	–	**(3 361)**	–	**(3 361)**	**260 117**	**246 177**	**257 172**

- The Council must note that there is R3.4 million changes made to expenditure on transfers and grant programme which relate to R3.4 million roll over of Municipal Disaster Recovery grant and R186 thousand Community Library Services Grant reduction and R6.6 million reduction of the infrastructure - Sport and Recreation Infrastructure

2.4 ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPAL

Adjustments to allocations and grants made by the municipality.

- The municipality budgeted R3.7 million related to funds made by the municipality and this has been adjusted upward by R246 thousands to R3.9 million and it for the following transactions.
- The Initial budget of R1 million for external studies assistance for those leaners in need of the financial assistance as per municipal study assistance has been affected adjusted up by R100 thousand to R1.1 million.
- The initial budget of R600 thousand for free basic services (electricity) has been adjusted up by R57 thousand to make it R657 thousand due to increase on the number of beneficiaries for these services.
- The R1.1 million is related to Indigent Burial Assistance has been adjusted up by only R5 thousand to top up the overlap amount. Due to budget constraint this budget could not be increase further, meaning once the funds are exhausted the service will pause.
- The budget related to "Disaster Management (Emergency Relief) has been adjusted up by R84 thousand to move from R1 million to R1.1 million for 2025/2026 financial year. This has done to ensure that the municipality do assist during the time of disaster should the municipality is faced with before 30 June 2026.

2.5 ADJUSTMENTS TO COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

TABLE 13: *adjustments to councillor allowances and employee benefits.*

KZN293 Ndwedwe - adjustments to councillor allowances and employee benefits for 2025/2026 financial year.										
Summary of remuneration	Budget Year 2025/26									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands	A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	14 824	–					(211)	(211)	14 613	-1.4%
Pension and UIF Contributions	515	–					7	7	522	1.4%
Medical Aid Contributions	367	–					18	18	385	4.8%
Motor Vehicle Allowance	80	–					(1)	(1)	79	-0.8%
Cellphone Allowance	1 562	–					(52)	(52)	1 510	
Sub Total - Councillors	**17 347**	**–**	**–**	**–**	**–**	**–**	**(239)**	**(239)**	**17 109**	**-1.4%**
% increase		**(0)**							**(0)**	
Senior Managers of the Municipality										
Basic Salaries and Wages	4 948	–					2 306	2 306	7 254	46.6%
Pension and UIF Contributions	11	–					2	2	13	20.0%
Medical Aid Contributions	355	–					(3)	(3)	352	-0.7%
Motor Vehicle Allowance	1 372	–					5	5	1 376	0.4%
Cellphone Allowance	342	–					–	–	342	0.0%
Sub Total - Senior Managers of Municipality	**7 027**	**–**	**–**	**–**	**–**	**–**	**2 310**	**2 310**	**9 338**	**32.9%**
% increase		**(0)**							**0**	
Other Municipal Staff										
Basic Salaries and Wages	62 341	–					(1 254)	(1 254)	61 086	-2.0%
Pension and UIF Contributions	12 436	–					518	518	12 954	4.2%
Medical Aid Contributions	3 977	–					362	362	4 339	9.1%
Overtime	965	–					66	66	1 031	6.8%
Performance Bonus	4 235	–					(24)	(24)	4 211	
Motor Vehicle Allowance	3 067	–					(560)	(560)	2 507	-18.3%
Housing Allowances	277	–					24	24	301	
Other benefits and allowances	637	–					(21)	(21)	616	
Payments in lieu of leave	1 039	–					154	154	1 194	14.9%
Long service awards	35	–					85	85	120	242.0%
Sub Total - Other Municipal Staff	**89 008**	**–**	**–**	**–**	**–**	**–**	**(650)**	**(650)**	**88 358**	**-0.7%**
% increase										
Total Parent Municipality	**113 382**	**–**	**–**	**–**	**–**	**–**	**1 422**	**1 422**	**114 804**	**1.3%**
TOTAL SALARY, ALLOWANCES & BENEFITS	113 382	–	–	–	–	–	1 422	1 422	114 804	1.3%
% increase										
TOTAL MANAGERS AND STAFF	96 035	–	–	–	–	–	1 661	1 661	97 695	1.7%

- The above table indicates the changes made on the councillor allowances and employee benefits provision.
- The Council adjusted upwards its employees related cost and remuneration for councillors by R1.7 million during this adjustment budget.
- The explanation for this adjustment can be viewed under executive summary above.

2.6 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

- This will be tabled separates by the Performance Management System Unit in the council meeting.

2.7 ADJUSTMENTS CAPITAL EXPENDITURE

TABLE 14: *adjustment made on capital expenditure budget for 2025/2026 financial year.*

KZN293 Ndwedwe capital budget adjustments per municipal department:								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Capital expenditure - Vote								
Single-year expenditure *to be adjusted*								
Vote 1 - Finance	974	–	–	1 009	1 009	1 983	435	174
Vote 2 - Municipal Manager's Office	409	–	–	130	130	539	304	348
Vote 3 - Community and Social Services	2 330	–	–	–	–	2 330	4 087	3 696
Vote 4 - Corporate services	3 589	–	–	965	965	4 555	5 652	3 217
Vote 5 - Economic Development and Planning	287	–	–	78	78	365	765	635
Vote 6 - Technical Services	58 520	–	–	(6 116)	(6 116)	52 404	43 943	37 564
Vote 7 - Executive and Council	2 696	–	–	(870)	(870)	1 826	3 217	–
Total Capital Expenditure - Vote	**68 805**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
Capital Expenditure - Functional								
Governance and administration	**7 668**	**–**	**–**	**1 235**	**1 235**	**8 902**	**9 609**	**3 739**
Executive and council	3 104	–		(739)	(739)	2 365	3 522	348
Finance and administration	4 563	–		1 974	1 974	6 537	6 087	3 391
Internal audit	–	–		–	–	–	–	–
Community and public safety	**2 330**	**–**	**–**	**–**	**–**	**2 330**	**4 087**	**3 696**
Community and social services	2 330	–		–	–	2 330	4 087	3 696
Economic and environmental services	**58 807**	**–**	**–**	**(6 038)**	**(6 038)**	**52 769**	**44 709**	**38 199**
Planning and development	49 737	–		(4 345)	(4 345)	45 392	34 761	36 086
Road transport	9 070	–		(1 692)	(1 692)	7 377	9 948	2 113
Total Capital Expenditure - Functional	**68 805**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
Funded by:								
National Government	40 181	–		2 944	2 944	43 125	33 996	35 451
Provincial Government	5 704	–		(5 704)	(5 704)	–	–	–
Transfers recognised - capital	**45 885**	**–**	**–**	**(2 760)**	**(2 760)**	**43 125**	**33 996**	**35 451**
Borrowing	–	–		–	–	–	–	–
Internally generated funds	22 920	–		(2 042)	(2 042)	20 877	24 409	10 183
Total Capital Funding	**68 805**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**

- The above table indicates the total capital expenditure budget for the municipality.
- The Council to note that there is a total of R4.8 million decrease in the capital budget during this adjustment budget and the reason for this adjustment have been covered under executive summary above.

2.8 OTHER SUPPORTING DOCUMENTS

The other supporting documents will cover the following documents.

- Supporting Schedule for B Schedule
- Adjusted Operating Budget Per Municipal Department
- Adjusted Capital Budget Per Municipal Department



B Schedule for 2025/2026 financial year.

LEGEND

A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
B. Items: Items to be resolved (finalised) by Exco under delegated powers.
C. Items: Confidential matter considered by Exco and referred to Council for resolution.
D. Items: Confidential matters considered and resolved by Exco under delegated powers.

KZN293 Ndwedwe - Table B1 Adjustments Budget Summary -

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
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	22 832	–	–	–	–	–	–	–	22 832	23 860	24 456
Service charges	681	–	–	–	–	–	–	–	681	711	729
Investment revenue	12 528	–	–	–	–	–	(915)	(915)	11 613	12 136	12 439
Transfers recognised - operational	210 710	–	–	–	–	–	(186)	(186)	210 524	207 082	216 403
Other own revenue	3 889	–	–	–	–	–	1 059	1 059	4 949	4 504	4 617
Total Revenue (excluding capital transfers and contributions)	**250 641**	–	–	–	–	–	**(41)**	**(41)**	**250 599**	**248 293**	**258 645**
Employee costs	96 035	–	–	–	–	–	1 661	1 661	97 695	99 644	102 122
Remuneration of councillors	17 347	–	–	–	–	–	427	427	17 774	18 574	19 038
Depreciation & asset impairment	30 200	–	–	–	–	–	(81)	(81)	30 119	31 466	32 251
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	1 820	–	–	–	–	–	(33)	(33)	1 788	1 868	1 915
Transfers and subsidies	3 700	–	–	–	–	–	246	246	3 946	4 124	4 227
Other expenditure	101 162	–	–	–	–	–	(1 958)	(1 958)	99 203	91 570	98 500
Total Expenditure	**250 264**	–	–	–	–	–	**261**	**261**	**250 526**	**247 246**	**258 052**
Surplus/(Deficit)	376	–	–	–	–	–	(303)	(303)	74	1 048	593
Transfers and subsidies - capital (monetary allocations)	52 768	–	–	–	–	–	(3 175)	(3 175)	49 593	39 095	40 769
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**53 144**	–	–	–	–	–	**(3 477)**	**(3 477)**	**49 667**	**40 143**	**41 362**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**53 144**	–	–	–	–	–	**(3 477)**	**(3 477)**	**49 667**	**40 143**	**41 362**
Capital expenditure & funds sources											
Capital expenditure	68 805	–	–	–	–	–	(4 803)	(4 803)	64 002	58 404	45 634
Transfers recognised - capital	45 885	–	–	–	–	–	(2 760)	(2 760)	43 125	33 996	35 451
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	22 920	–	–	–	–	–	(2 042)	(2 042)	20 877	24 409	10 183
Total sources of capital funds	**68 805**	–	–	–	–	–	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
Financial position											
Total current assets	108 441	–	–	–	–	–	6 265	6 265	114 706	127 055	154 157
Total non current assets	604 001	–	–	–	–	–	(48 672)	(48 672)	555 329	583 122	597 382
Total current liabilities	34 457	–	–	–	–	–	(4 620)	(4 620)	29 838	27 500	27 500
Total non current liabilities	3 734	–	–	–	–	–	396	396	4 130	4 130	4 130
Community wealth/Equity	**674 250**	–	–	–	–	–	**(38 183)**	**(38 183)**	**636 067**	**678 547**	**719 909**
Cash flows											
Net cash from (used) operating	86 584	–	–	–	–	–	(1 194)	(1 194)	85 390	72 882	72 783
Net cash from (used) investing	(78 526)	–	–	–	–	–	4 923	4 923	(73 602)	(67 165)	(52 479)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**83 220**	–	–	–	–	–	**9 497**	**9 497**	**92 717**	**98 434**	**118 737**
Cash backing/surplus reconciliation											
Cash and investments available	83 220	–	–	–	–	–	9 497	9 497	92 717	98 434	118 737
Application of cash and investments	(13 658)	–	–	–	–	–	818	818	(12 840)	(21 171)	(30 122)
Balance - surplus (shortfall)	**96 878**	–	–	–	–	–	**8 679**	**8 679**	**105 557**	**119 605**	**148 859**
Asset Management											
Asset register summary (WDV)	604 001	–	–	–	–	–	(48 672)	(48 672)	555 329	583 122	597 382
Depreciation	29 300	–	–	–	–	–	–	–	29 300	30 611	31 374
Renewal and Upgrading of Existing Assets	23 965	–	–	–	–	–	(5 795)	(5 795)	18 170	1 739	1 739
Repairs and Maintenance	5 620	–	–	–	–	–	342	342	5 962	6 230	6 386
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	5 880	6 145	6 299
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have

3. Increases of funds approved under MFMA section 31

4. Adjustments approved in accordance with MFMA section 29

5. Adjustments to transfers from National or Provincial Government

6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section

7. G = B + C + D + E + F

8. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard 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	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		**178 401**	–	–	–	–	–	**1 705**	**1 705**	**180 106**	**176 971**	**185 539**
Executive and council		38 201	–	–	–	–	–	1 198	1 198	39 399	41 172	42 201
Finance and administration		134 558	–	–	–	–	–	(167)	(167)	134 391	129 199	136 572
Internal audit		5 643	–	–	–	–	–	674	674	6 317	6 601	6 766
Community and public safety		**29 052**	–	–	–	–	–	**(722)**	**(722)**	**28 330**	**29 687**	**30 429**
Community and social services		21 213	–	–	–	–	–	385	385	21 597	22 569	23 133
Sport and recreation		4 738	–	–	–	–	–	(1 176)	(1 176)	3 562	3 722	3 816
Public safety		3 102	–	–	–	–	–	69	69	3 171	3 395	3 480
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**85 954**	–	–	–	–	–	**(4 089)**	**(4 089)**	**81 865**	**72 819**	**75 336**
Planning and development		73 630	–	–	–	–	–	(6 867)	(6 867)	66 764	60 576	62 787
Road transport		12 323	–	–	–	–	–	2 778	2 778	15 101	12 243	12 549
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**10 002**	–	–	–	–	–	**(110)**	**(110)**	**9 892**	**7 912**	**8 110**
Energy sources		1 200	–	–	–	–	–	–	–	1 200	1 254	1 285
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		8 802	–	–	–	–	–	(110)	(110)	8 692	6 658	6 825
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**303 409**	–	–	–	–	–	**(3 216)**	**(3 216)**	**300 193**	**287 388**	**299 414**
Expenditure - Functional												
Governance and administration		**178 710**	–	–	–	–	–	**2 008**	**2 008**	**180 718**	**176 721**	**185 765**
Executive and council		38 201	–	–	–	–	–	1 198	1 198	39 399	41 172	42 201
Finance and administration		134 867	–	–	–	–	–	136	136	135 003	128 949	136 798
Internal audit		5 643	–	–	–	–	–	674	674	6 317	6 601	6 766
Community and public safety		**29 047**	–	–	–	–	–	**(644)**	**(644)**	**28 403**	**29 681**	**30 423**
Community and social services		21 208	–	–	–	–	–	385	385	21 592	22 564	23 128
Sport and recreation		4 738	–	–	–	–	–	(1 176)	(1 176)	3 562	3 722	3 816
Public safety		3 102	–	–	–	–	–	147	147	3 249	3 395	3 480
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**33 186**	–	–	–	–	–	**(993)**	**(993)**	**32 193**	**33 642**	**34 483**
Planning and development		20 862	–	–	–	–	–	(307)	(307)	20 556	21 481	22 018
Road transport		12 323	–	–	–	–	–	(686)	(686)	11 638	12 161	12 465
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**9 321**	–	–	–	–	–	**(110)**	**(110)**	**9 211**	**7 201**	**7 381**
Energy sources		1 200	–	–	–	–	–	–	–	1 200	1 254	1 285
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		8 121	–	–	–	–	–	(110)	(110)	8 011	5 947	6 096
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**250 264**	–	–	–	–	–	**261**	**261**	**250 526**	**247 246**	**258 052**
Surplus/ (Deficit) for the year		**53 144**	–	–	–	–	–	**(3 477)**	**(3 477)**	**49 667**	**40 143**	**41 362**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification 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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		178 401	–	–	–	–	–	1 705	1 705	180 106	176 971	185 539
Executive and council		38 201	–	–	–	–	–	1 198	1 198	39 399	41 172	42 201
Mayor and Council		21 512	–					548	548	22 060	23 053	23 629
Municipal Manager, Town Secretary and Chief		16 688	–					651	651	17 339	18 119	18 572
Finance and administration		134 558	–	–	–	–	–	(167)	(167)	134 391	129 199	136 572
Administrative and Corporate Support		33 550	–					(268)	(268)	33 282	23 457	28 644
Asset Management		–	–					–	–	–	–	–
Finance		63 116	–					(752)	(752)	62 364	65 920	67 112
Fleet Management		9 387	–					325	325	9 712	10 149	10 403
Human Resources		13 486	–					311	311	13 797	13 750	14 094
Information Technology		6 767	–					60	60	6 827	7 134	7 312
Legal Services		3 580	–					(433)	(433)	3 147	3 289	3 371
Marketing, Customer Relations, Publicity and Media		3 258	–					629	629	3 887	4 062	4 164
Property Services		–	–					–	–	–	–	–
Risk Management		1 413	–					(39)	(39)	1 374	1 436	1 472
Security Services		–	–					–	–	–	–	–
Supply Chain Management		–	–					–	–	–	–	–
Valuation Service		–	–					–	–	–	–	–
Internal audit		5 643	–	–	–	–	–	674	674	6 317	6 601	6 766
Governance Function		5 643	–					674	674	6 317	6 601	6 766
Community and public safety		29 052	–	–	–	–	–	(722)	(722)	28 330	29 687	30 429
Community and social services		21 213	–	–	–	–	–	385	385	21 597	22 569	23 133
Aged Care		–	–					–	–	–	–	–
Agricultural		–	–					–	–	–	–	–
Animal Care and Diseases		–	–					–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–					–	–	–	–	–
Child Care Facilities		–	–					–	–	–	–	–
Community Halls and Facilities		8 779	–					580	580	9 359	9 780	10 025
Consumer Protection		–	–					–	–	–	–	–
Cultural Matters		–	–					–	–	–	–	–
Disaster Management		4 799	–					56	56	4 855	5 073	5 200
Education		–	–					–	–	–	–	–
Indigenous and Customary Law		–	–					–	–	–	–	–
Industrial Promotion		–	–					–	–	–	–	–
Language Policy		–	–					–	–	–	–	–
Libraries and Archives		3 215	–					128	128	3 343	3 494	3 581
Literacy Programmes		4 420	–					(380)	(380)	4 040	4 222	4 327
Media Services		–	–					–	–	–	–	–
Museums and Art Galleries		–	–					–	–	–	–	–
Population Development		–	–					–	–	–	–	–
Provincial Cultural Matters		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Zoo's		–	–					–	–	–	–	–
Sport and recreation		4 738	–	–	–	–	–	(1 176)	(1 176)	3 562	3 722	3 816
Beaches and Jetties		–	–					–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–					–	–	–	–	–
Community Parks (including Nurseries)		–	–					–	–	–	–	–
Recreational Facilities		–	–					–	–	–	–	–
Sports Grounds and Stadiums		4 738	–					(1 176)	(1 176)	3 562	3 722	3 816
Public safety		3 102	–	–	–	–	–	69	69	3 171	3 395	3 480
Civil Defence		–	–					–	–	–	–	–
Cleansing		–	–					–	–	–	–	–
Control of Public Nuisances		–	–					–	–	–	–	–
Fencing and Fences		–	–					–	–	–	–	–
Fire Fighting and Protection		–	–					–	–	–	–	–
Licensing and Control of Animals		–	–					–	–	–	–	–
Police Forces, Traffic and Street Parking Control		3 102	–					69	69	3 171	3 395	3 480
Pounds		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–					–	–	–	–	–
Informal Settlements		–	–					–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance		–	–					–	–	–	–	–
Health Services		–	–					–	–	–	–	–
Laboratory Services		–	–					–	–	–	–	–
Food Control		–	–					–	–	–	–	–
Health Surveillance and Prevention of		–	–					–	–	–	–	–
Vector Control		–	–					–	–	–	–	–
Chemical Safety		–	–					–	–	–	–	–
Economic and environmental services		85 954	–	–	–	–	–	(4 089)	(4 089)	81 865	72 819	75 336
Planning and development		73 630	–	–	–	–	–	(6 867)	(6 867)	66 764	60 576	62 787
Billboards		–	–					–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		4 395	–					52	52	4 447	4 647	4 763
Central City Improvement District		–	–					–	–	–	–	–
Development Facilitation		–	–					–	–	–	–	–
Economic Development/Planning		10 149	–					110	110	10 258	10 720	10 988
Regional Planning and Development		–	–					–	–	–	–	–
Town Planning, Building Regulations and		3 425	–					15	15	3 440	3 595	3 684
Project Management Unit		55 662	–					(7 044)	(7 044)	48 619	41 614	43 351
Provincial Planning		–	–					–	–	–	–	–
Support to Local Municipalities		–	–					–	–	–	–	–
Road transport		12 323	–	–	–	–	–	2 778	2 778	15 101	12 243	12 549
Public Transport		–	–					–	–	–	–	–

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification 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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Road and Traffic Regulation		–	–					78	78	78	82	84
Roads		12 323	–					2 700	2 700	15 023	12 161	12 465
Taxi Ranks		–	–					–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–					–	–	–	–	–
Coastal Protection		–	–					–	–	–	–	–
Indigenous Forests		–	–					–	–	–	–	–
Nature Conservation		–	–					–	–	–	–	–
Pollution Control		–	–					–	–	–	–	–
Soil Conservation		–	–					–	–	–	–	–
Trading services		10 002	–	–	–	–	–	(110)	(110)	9 892	7 912	8 110
Energy sources		1 200	–	–	–	–	–	–	–	1 200	1 254	1 285
Electricity		1 200	–					–	–	1 200	1 254	1 285
Street Lighting and Signal Systems		–	–					–	–	–	–	–
Nonelectric Energy		–	–					–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Water Treatment		–	–					–	–	–	–	–
Water Distribution		–	–					–	–	–	–	–
Water Storage		–	–					–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Public Toilets		–	–					–	–	–	–	–
Sewerage		–	–					–	–	–	–	–
Storm Water Management		–	–					–	–	–	–	–
Waste Water Treatment		–	–					–	–	–	–	–
Waste management		8 802	–	–	–	–	–	(110)	(110)	8 692	6 658	6 825
Recycling		–	–					–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–					–	–	–	–	–
Solid Waste Removal		3 795	–					(119)	(119)	3 675	3 841	3 937
Street Cleaning		5 007	–					9	9	5 016	2 817	2 888
Other		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Air Transport		–	–					–	–	–	–	–
Forestry		–	–					–	–	–	–	–
Licensing and Regulation		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Tourism		–	–					–	–	–	–	–
Total Revenue - Functional	2	303 409	–	–	–	–	–	(3 216)	(3 216)	300 193	287 388	299 414
Expenditure - Functional												
Municipal governance and administration		178 710	–	–	–	–	–	2 008	2 008	180 718	176 721	185 765
Executive and council		38 201	–	–	–	–	–	1 198	1 198	39 399	41 172	42 201
Mayor and Council		21 512	–					548	548	22 060	23 053	23 629
Municipal Manager, Town Secretary and Chief		16 688	–					651	651	17 339	18 119	18 572
Finance and administration		134 867	–	–	–	–	–	136	136	135 003	128 949	136 798
Administrative and Corporate Support		33 550	–					(268)	(268)	33 282	23 457	28 644
Asset Management		–	–					–	–	–	–	–
Finance		63 425	–					(449)	(449)	62 976	65 671	67 338
Fleet Management		9 387	–					325	325	9 712	10 149	10 403
Human Resources		13 486	–					311	311	13 797	13 750	14 094
Information Technology		6 767	–					60	60	6 827	7 134	7 312
Legal Services		3 580	–					(433)	(433)	3 147	3 289	3 371
Marketing, Customer Relations, Publicity and Media		3 258	–					629	629	3 887	4 062	4 164
Property Services		–	–					–	–	–	–	–
Risk Management		1 413	–					(39)	(39)	1 374	1 436	1 472
Security Services		–	–					–	–	–	–	–
Supply Chain Management		–	–					–	–	–	–	–
Valuation Service		–	–					–	–	–	–	–
Internal audit		5 643	–	–	–	–	–	674	674	6 317	6 601	6 766
Governance Function		5 643	–					674	674	6 317	6 601	6 766
Community and public safety		29 047	–	–	–	–	–	(644)	(644)	28 403	29 681	30 423
Community and social services		21 208	–	–	–	–	–	385	385	21 592	22 564	23 128
Aged Care		–	–					–	–	–	–	–
Agricultural		–	–					–	–	–	–	–
Animal Care and Diseases		–	–					–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–					–	–	–	–	–
Child Care Facilities		–	–					–	–	–	–	–
Community Halls and Facilities		8 779	–					580	580	9 359	9 780	10 025
Consumer Protection		–	–					–	–	–	–	–
Cultural Matters		–	–					–	–	–	–	–
Disaster Management		4 799	–					56	56	4 855	5 073	5 200
Education		–	–					–	–	–	–	–
Indigenous and Customary Law		–	–					–	–	–	–	–
Industrial Promotion		–	–					–	–	–	–	–
Language Policy		–	–					–	–	–	–	–
Libraries and Archives		3 210	–					128	128	3 338	3 489	3 576
Literacy Programmes		4 420	–					(380)	(380)	4 040	4 222	4 327
Media Services		–	–					–	–	–	–	–
Museums and Art Galleries		–	–					–	–	–	–	–
Population Development		–	–					–	–	–	–	–
Provincial Cultural Matters		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Zoo's		–	–					–	–	–	–	–
Sport and recreation		4 738	–	–	–	–	–	(1 176)	(1 176)	3 562	3 722	3 816
Beaches and Jetties		–	–					–	–	–	–	–

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification 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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Casinos, Racing, Gambling, Wagering		–	–					–	–	–	–	–
Community Parks (including Nurseries)		–	–					–	–	–	–	–
Recreational Facilities		–	–					–	–	–	–	–
Sports Grounds and Stadiums		4 738	–					(1 176)	(1 176)	3 562	3 722	3 816
Public safety		3 102	–	–	–	–	–	147	147	3 249	3 395	3 480
Civil Defence		–	–					–	–	–	–	–
Cleansing		–	–					–	–	–	–	–
Control of Public Nuisances		–	–					–	–	–	–	–
Fencing and Fences		–	–					–	–	–	–	–
Fire Fighting and Protection		–	–					–	–	–	–	–
Licensing and Control of Animals		–	–					–	–	–	–	–
Police Forces, Traffic and Street Parking Control		3 102	–					147	147	3 249	3 395	3 480
Pounds		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–					–	–	–	–	–
Informal Settlements		–	–					–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance		–	–					–	–	–	–	–
Health Services		–	–					–	–	–	–	–
Laboratory Services		–	–					–	–	–	–	–
Food Control		–	–					–	–	–	–	–
Health Surveillance and Prevention of		–	–					–	–	–	–	–
Vector Control		–	–					–	–	–	–	–
Chemical Safety		–	–					–	–	–	–	–
Economic and environmental services		33 186	–	–	–	–	–	(993)	(993)	32 193	33 642	34 483
Planning and development		20 862	–	–	–	–	–	(307)	(307)	20 556	21 481	22 018
Billboards		–	–					–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		4 395	–					52	52	4 447	4 647	4 763
Central City Improvement District		–	–					–	–	–	–	–
Development Facilitation		–	–					–	–	–	–	–
Economic Development/Planning		10 749	–					(490)	(490)	10 258	10 720	10 988
Regional Planning and Development		–	–					–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		2 825	–					615	615	3 440	3 595	3 684
Project Management Unit		2 894	–					(484)	(484)	2 411	2 519	2 582
Provincial Planning		–	–					–	–	–	–	–
Support to Local Municipalities		–	–					–	–	–	–	–
Road transport		12 323	–	–	–	–	–	(686)	(686)	11 638	12 161	12 465
Public Transport		–	–					–	–	–	–	–
Road and Traffic Regulation		–	–					–	–	–	–	–
Roads		12 323	–					(686)	(686)	11 638	12 161	12 465
Taxi Ranks		–	–					–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–					–	–	–	–	–
Coastal Protection		–	–					–	–	–	–	–
Indigenous Forests		–	–					–	–	–	–	–
Nature Conservation		–	–					–	–	–	–	–
Pollution Control		–	–					–	–	–	–	–
Soil Conservation		–	–					–	–	–	–	–
Trading services		9 321	–	–	–	–	–	(110)	(110)	9 211	7 201	7 381
Energy sources		1 200	–	–	–	–	–	–	–	1 200	1 254	1 285
Electricity		1 200	–					–	–	1 200	1 254	1 285
Street Lighting and Signal Systems		–	–					–	–	–	–	–
Nonelectric Energy		–	–					–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Water Treatment		–	–					–	–	–	–	–
Water Distribution		–	–					–	–	–	–	–
Water Storage		–	–					–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Public Toilets		–	–					–	–	–	–	–
Sewerage		–	–					–	–	–	–	–
Storm Water Management		–	–					–	–	–	–	–
Waste Water Treatment		–	–					–	–	–	–	–
Waste management		8 121	–	–	–	–	–	(110)	(110)	8 011	5 947	6 096
Recycling		–	–					–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–					–	–	–	–	–
Solid Waste Removal		3 114	–					(119)	(119)	2 995	3 129	3 208
Street Cleaning		5 007	–					9	9	5 016	2 817	2 888
Other		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Air Transport		–	–					–	–	–	–	–
Forestry		–	–					–	–	–	–	–
Licensing and Regulation		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Tourism		–	–					–	–	–	–	–
Total Expenditure - Functional	3	250 264	–	–	–	–	–	261	261	250 526	247 246	258 052
Surplus/ (Deficit) for the year		53 144	–	–	–	–	–	(3 477)	(3 477)	49 667	40 143	41 362

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Finance		63 116	–	–	–	–	–	(752)	(752)	62 364	65 920	67 112
Vote 2 - Municipal Manager's Office		31 397	–	–	–	–	–	1 966	1 966	33 364	34 865	35 737
Vote 3 - Community and Social Services		32 847	–	–	–	–	–	(763)	(763)	32 084	33 609	34 449
Vote 4 - Corporate services		66 770	–	–	–	–	–	(5)	(5)	66 765	57 780	63 824
Vote 5 - Economic Development and Planning		13 573	–	–	–	–	–	125	125	13 698	14 315	14 672
Vote 6 - Technical Services		74 192	–	–	–	–	–	(4 335)	(4 335)	69 858	57 847	59 989
Vote 7 - Executive and Council		21 512	–	–	–	–	–	548	548	22 060	23 053	23 629
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	**303 409**	**–**	**–**	**–**	**–**	**–**	**(3 216)**	**(3 216)**	**300 193**	**287 388**	**299 414**
Expenditure by Vote	1											
Vote 1 - Finance		63 425	–	–	–	–	–	(449)	(449)	62 976	65 671	67 338
Vote 2 - Municipal Manager's Office		31 397	–	–	–	–	–	1 966	1 966	33 364	34 865	35 737
Vote 3 - Community and Social Services		32 161	–	–	–	–	–	(763)	(763)	31 398	32 811	33 631
Vote 4 - Corporate services		66 770	–	–	–	–	–	(5)	(5)	66 765	57 780	63 824
Vote 5 - Economic Development and Planning		13 573	–	–	–	–	–	125	125	13 698	14 315	14 672
Vote 6 - Technical Services		21 424	–	–	–	–	–	(1 160)	(1 160)	20 264	18 752	19 220
Vote 7 - Executive and Council		21 512	–	–	–	–	–	548	548	22 060	23 053	23 629
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	**250 264**	**–**	**–**	**–**	**–**	**–**	**261**	**261**	**250 526**	**247 246**	**258 052**
Surplus/ (Deficit) for the year	2	**53 144**	**–**	**–**	**–**	**–**	**–**	**(3 477)**	**(3 477)**	**49 667**	**40 143**	**41 362**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	–	–	–	–	–	–	–	–	–	–	–	–
check expenditure	–	–	–	–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote 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
[insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Finance		**63 116**	–	–	–	–	–	**(752)**	(752)	62 364	**65 920**	**67 112**
1.1 - [Name of sub-vote]		–	–					–	–	–	–	–
1.2 - Supply Chain Management		–	–					–	–	–	–	–
1.3 - Finance		63 116	–					(752)	(752)	62 364	65 920	67 112
1.4 - Asset Management		–	–					–	–	–	–	–
1.5 - [Name of sub-vote]		–	–					–	–	–	–	–
1.6 - [Name of sub-vote]		–	–					–	–	–	–	–
1.7 - [Name of sub-vote]		–	–					–	–	–	–	–
1.8 - [Name of sub-vote]		–	–					–	–	–	–	–
1.9 - [Name of sub-vote]		–	–					–	–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 2 - Municipal Manager's Office		**31 397**	–	–	–	–	–	**1 966**	1 966	33 364	**34 865**	**35 737**
2.1 - Municipal Manager, Town Secretary and Chief Exec		16 688	–					651	651	17 339	18 119	18 572
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		4 395	–					52	52	4 447	4 647	4 763
2.3 - Governance Function		5 643	–					674	674	6 317	6 601	6 766
2.4 - Risk Management		1 413	–					(39)	(39)	1 374	1 436	1 472
2.5 - Marketing, Customer Relations, Publicity and Media		3 258	–					629	629	3 887	4 062	4 164
2.6 - [Name of sub-vote]		–	–					–	–	–	–	–
2.7 - [Name of sub-vote]		–	–					–	–	–	–	–
2.8 - [Name of sub-vote]		–	–					–	–	–	–	–
2.9 - [Name of sub-vote]		–	–					–	–	–	–	–
2.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 3 - Community and Social Services		**32 847**	–	–	–	–	–	**(763)**	(763)	32 084	**33 609**	**34 449**
3.1 - Community Halls and Facilities		8 779	–					580	580	9 359	9 780	10 025
3.2 - Libraries and Archives		3 215	–					128	128	3 343	3 494	3 581
3.3 - Literacy Programmes		4 420	–					(380)	(380)	4 040	4 222	4 327
3.4 - Solid Waste Removal		3 795	–					(119)	(119)	3 675	3 841	3 937
3.5 - Disaster Management		4 799	–					56	56	4 855	5 073	5 200
3.6 - Cemeteries, Funeral Parlours and Crematoriums		–	–					–	–	–	–	–
3.7 - Road and Traffic Regulation		–	–					78	78	78	82	84
3.8 - Recreational Facilities		–	–					–	–	–	–	–
3.9 - Sports Grounds and Stadiums		4 738	–					(1 176)	(1 176)	3 562	3 722	3 816
3.10 - Police Forces, Traffic and Street Parking Control		3 102	–					69	69	3 171	3 395	3 480
Vote 4 - Corporate services		**66 770**	–	–	–	–	–	**(5)**	(5)	66 765	**57 780**	**63 824**
4.1 - Administrative and Corporate Support		33 550	–					(268)	(268)	33 282	23 457	28 644
4.2 - Property Services		–	–					–	–	–	–	–
4.3 - Human Resources		13 486	–					311	311	13 797	13 750	14 094
4.4 - Information Technology		6 767	–					60	60	6 827	7 134	7 312
4.5 - Legal Services		3 580	–					(433)	(433)	3 147	3 289	3 371
4.6 - Fleet Management		9 387	–					325	325	9 712	10 149	10 403
4.7 - [Name of sub-vote]		–	–					–	–	–	–	–
4.8 - [Name of sub-vote]		–	–					–	–	–	–	–
4.9 - [Name of sub-vote]		–	–					–	–	–	–	–
4.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 5 - Economic Development and Planning		**13 573**	–	–	–	–	–	**125**	125	13 698	**14 315**	**14 672**
5.1 - Economic Development/Planning		10 149	–					110	110	10 258	10 720	10 988
5.2 - Town Planning, Building Regulations and Enforceme		3 425	–					15	15	3 440	3 595	3 684
5.3 - Housing		–	–					–	–	–	–	–
5.4 - Tourism		–	–					–	–	–	–	–
5.5 - [Name of sub-vote]		–	–					–	–	–	–	–
5.6 - [Name of sub-vote]		–	–					–	–	–	–	–
5.7 - [Name of sub-vote]		–	–					–	–	–	–	–
5.8 - [Name of sub-vote]		–	–					–	–	–	–	–
5.9 - [Name of sub-vote]		–	–					–	–	–	–	–
5.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 6 - Technical Services		**74 192**	–	–	–	–	–	**(4 335)**	(4 335)	69 858	**57 847**	**59 989**
6.1 - Roads		12 323	–					2 700	2 700	15 023	12 161	12 465
6.2 - Project Management Unit		55 662	–					(7 044)	(7 044)	48 619	41 614	43 351
6.3 - Street Cleaning		5 007	–					9	9	5 016	2 817	2 888
6.4 - Electricity		1 200	–					–	–	1 200	1 254	1 285
6.5 - [Name of sub-vote]		–	–					–	–	–	–	–
6.6 - [Name of sub-vote]		–	–					–	–	–	–	–
6.7 - [Name of sub-vote]		–	–					–	–	–	–	–
6.8 - [Name of sub-vote]		–	–					–	–	–	–	–
6.9 - [Name of sub-vote]		–	–					–	–	–	–	–
6.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 7 - Executive and Council		**21 512**	–	–	–	–	–	**548**	548	22 060	**23 053**	**23 629**
7.1 - Mayor and Council		21 512	–					548	548	22 060	23 053	23 629
7.2 - [Name of sub-vote]		–	–					–	–	–	–	–
7.3 - [Name of sub-vote]		–	–					–	–	–	–	–
7.4 - [Name of sub-vote]		–	–					–	–	–	–	–
7.5 - [Name of sub-vote]		–	–					–	–	–	–	–
7.6 - [Name of sub-vote]		–	–					–	–	–	–	–
7.7 - [Name of sub-vote]		–	–					–	–	–	–	–
7.8 - [Name of sub-vote]		–	–					–	–	–	–	–
7.9 - [Name of sub-vote]		–	–					–	–	–	–	–
7.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Total Revenue by Vote	2	**303 409**	–	–	–	–	–	**(3 216)**	(3 216)	300 193	**287 388**	**299 414**
Expenditure by Vote	1											
Vote 1 - Finance		**63 425**	–	–	–	–	–	**(449)**	(449)	62 976	**65 671**	**67 338**
1.1 - [Name of sub-vote]		–	–					–	–	–	–	–
1.2 - Supply Chain Management		–	–					–	–	–	–	–
1.3 - Finance		63 425	–					(449)	(449)	62 976	65 671	67 338
1.4 - Asset Management		–	–					–	–	–	–	–
1.5 - [Name of sub-vote]		–	–					–	–	–	–	–
1.6 - [Name of sub-vote]		–	–					–	–	–	–	–

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote 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
[insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
1.7 - [Name of sub-vote]		–	–					–	–	–	–	–
1.8 - [Name of sub-vote]		–	–					–	–	–	–	–
1.9 - [Name of sub-vote]		–	–					–	–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 2 - Municipal Manager's Office		**31 397**	–	–	–	–	–	**1 966**	1 966	33 364	**34 865**	**35 737**
2.1 - Municipal Manager, Town Secretary and Chief Execu		16 688	–					651	651	17 339	18 119	18 572
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		4 395	–					52	52	4 447	4 647	4 763
2.3 - Governance Function		5 643	–					674	674	6 317	6 601	6 766
2.4 - Risk Management		1 413	–					(39)	(39)	1 374	1 436	1 472
2.5 - Marketing, Customer Relations, Publicity and Media		3 258	–					629	629	3 887	4 062	4 164
2.6 - [Name of sub-vote]		–	–					–	–	–	–	–
2.7 - [Name of sub-vote]		–	–					–	–	–	–	–
2.8 - [Name of sub-vote]		–	–					–	–	–	–	–
2.9 - [Name of sub-vote]		–	–					–	–	–	–	–
2.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 3 - Community and Social Services		**32 161**	–	–	–	–	–	**(763)**	(763)	31 398	**32 811**	**33 631**
3.1 - Community Halls and Facilities		8 779	–					580	580	9 359	9 780	10 025
3.2 - Libraries and Archives		3 210	–					128	128	3 338	3 489	3 576
3.3 - Literacy Programmes		4 420	–					(380)	(380)	4 040	4 222	4 327
3.4 - Solid Waste Removal		3 114	–					(119)	(119)	2 995	3 129	3 208
3.5 - Disaster Management		4 799	–					56	56	4 855	5 073	5 200
3.6 - Cemeteries, Funeral Parlours and Crematoriums		–	–					–	–	–	–	–
3.7 - Road and Traffic Regulation		–	–					–	–	–	–	–
3.8 - Recreational Facilities		–	–					–	–	–	–	–
3.9 - Sports Grounds and Stadiums		4 738	–					(1 176)	(1 176)	3 562	3 722	3 816
3.10 - Police Forces, Traffic and Street Parking Control		3 102	–					147	147	3 249	3 395	3 480
Vote 4 - Corporate services		**66 770**	–	–	–	–	–	**(5)**	(5)	66 765	**57 780**	**63 824**
4.1 - Administrative and Corporate Support		33 550	–					(268)	(268)	33 282	23 457	28 644
4.2 - Property Services		–	–					–	–	–	–	–
4.3 - Human Resources		13 486	–					311	311	13 797	13 750	14 094
4.4 - Information Technology		6 767	–					60	60	6 827	7 134	7 312
4.5 - Legal Services		3 580	–					(433)	(433)	3 147	3 289	3 371
4.6 - Fleet Management		9 387	–					325	325	9 712	10 149	10 403
4.7 - [Name of sub-vote]		–	–					–	–	–	–	–
4.8 - [Name of sub-vote]		–	–					–	–	–	–	–
4.9 - [Name of sub-vote]		–	–					–	–	–	–	–
4.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 5 - Economic Development and Planning		**13 573**	–	–	–	–	–	**125**	125	13 698	**14 315**	**14 672**
5.1 - Economic Development/Planning		10 749	–					(490)	(490)	10 258	10 720	10 988
5.2 - Town Planning, Building Regulations and Enforceme		2 825	–					615	615	3 440	3 595	3 684
5.3 - Housing		–	–					–	–	–	–	–
5.4 - Tourism		–	–					–	–	–	–	–
5.5 - [Name of sub-vote]		–	–					–	–	–	–	–
5.6 - [Name of sub-vote]		–	–					–	–	–	–	–
5.7 - [Name of sub-vote]		–	–					–	–	–	–	–
5.8 - [Name of sub-vote]		–	–					–	–	–	–	–
5.9 - [Name of sub-vote]		–	–					–	–	–	–	–
5.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 6 - Technical Services		**21 424**	–	–	–	–	–	**(1 160)**	(1 160)	20 264	**18 752**	**19 220**
6.1 - Roads		12 323	–					(686)	(686)	11 638	12 161	12 465
6.2 - Project Management Unit		2 894	–					(484)	(484)	2 411	2 519	2 582
6.3 - Street Cleaning		5 007	–					9	9	5 016	2 817	2 888
6.4 - Electricity		1 200	–					–	–	1 200	1 254	1 285
6.5 - [Name of sub-vote]		–	–					–	–	–	–	–
6.6 - [Name of sub-vote]		–	–					–	–	–	–	–
6.7 - [Name of sub-vote]		–	–					–	–	–	–	–
6.8 - [Name of sub-vote]		–	–					–	–	–	–	–
6.9 - [Name of sub-vote]		–	–					–	–	–	–	–
6.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 7 - Executive and Council		**21 512**	–	–	–	–	–	**548**	548	22 060	**23 053**	**23 629**
7.1 - Mayor and Council		21 512	–					548	548	22 060	23 053	23 629
7.2 - [Name of sub-vote]		–	–					–	–	–	–	–
7.3 - [Name of sub-vote]		–	–					–	–	–	–	–
7.4 - [Name of sub-vote]		–	–					–	–	–	–	–
7.5 - [Name of sub-vote]		–	–					–	–	–	–	–
7.6 - [Name of sub-vote]		–	–					–	–	–	–	–
7.7 - [Name of sub-vote]		–	–					–	–	–	–	–
7.8 - [Name of sub-vote]		–	–					–	–	–	–	–
7.9 - [Name of sub-vote]		–	–					–	–	–	–	–
7.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Total Expenditure by Vote	2	**250 264**	–	–	–	–	–	**261**	261	250 526	**247 246**	**258 052**
Surplus/ (Deficit) for the year	2	**53 144**	–	–	–	–	–	**(3 477)**	(3 477)	49 667	**40 143**	**41 362**

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

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
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	681	–	–	–	–	–	–	–	681	711	729
Sale of Goods and Rendering of Services		245	–					(23)	(23)	222	232	238
Agency services		469	–					–	–	469	490	503
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		12 528	–					(915)	(915)	11 613	12 136	12 439
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		757	–					16	16	773	808	828
Licence and permits		31	–					78	78	109	114	117
Special rating levies		–	–					–	–	–	–	–
Operational Revenue		1 031	–					988	988	2 019	1 443	1 479
Non-Exchange Revenue												
Property rates	2	22 832	–	–	–	–	–	–	–	22 832	23 860	24 456
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		–	–					–	–	–	–	–
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		210 710	–					(186)	(186)	210 524	207 082	216 403
Interest		1 355	–					–	–	1 355	1 416	1 452
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**250 641**	–	–	–	–	–	**(41)**	**(41)**	**250 599**	**248 293**	**258 645**
Expenditure By Type												
Employee related costs		96 035	–	–	–	–	–	1 661	1 661	97 695	99 644	102 122
Remuneration of councillors		17 347	–					427	427	17 774	18 574	19 038
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		1 820	–	–	–	–	–	(33)	(33)	1 788	1 868	1 915
Debt impairment		900	–					(81)	(81)	819	856	877
Depreciation and amortisation		29 300	–					–	–	29 300	30 611	31 374
Interest		–	–					–	–	–	–	–
Contracted services		58 022	–	–	–	–	–	(838)	(838)	57 184	47 745	53 526
Transfers and subsidies		3 700	–					246	246	3 946	4 124	4 227
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		43 139	–					(1 120)	(1 120)	42 019	43 825	44 974
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**250 264**	–	–	–	–	–	**261**	**261**	**250 526**	**247 246**	**258 052**
Surplus/(Deficit)		**376**	–	–	–	–	–	**(303)**	**(303)**	**74**	**1 048**	**593**
Transfers and subsidies - capital (monetary allocations)		52 768	–					(3 175)	(3 175)	49 593	39 095	40 769
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**53 144**	–	–	–	–	–	**(3 477)**	(3 477)	49 667	**40 143**	**41 362**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**53 144**	–	–	–	–	–	**(3 477)**	**(3 477)**	**49 667**	**40 143**	**41 362**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**53 144**	–	–	–	–	–	**(3 477)**	(3 477)	49 667	**40 143**	**41 362**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**53 144**	–	–	–	–	–	**(3 477)**	**(3 477)**	**49 667**	**40 143**	**41 362**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Finance		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager's Office		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
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 - Finance		974	–	–	–	–	–	1 009	1 009	1 983	435	174
Vote 2 - Municipal Manager's Office		409	–	–	–	–	–	130	130	539	304	348
Vote 3 - Community and Social Services		2 330	–	–	–	–	–	–	–	2 330	4 087	3 696
Vote 4 - Corporate services		3 589	–	–	–	–	–	965	965	4 555	5 652	3 217
Vote 5 - Economic Development and Planning		287	–	–	–	–	–	78	78	365	765	635
Vote 6 - Technical Services		58 520	–	–	–	–	–	(6 116)	(6 116)	52 404	43 943	37 564
Vote 7 - Executive and Council		2 696	–	–	–	–	–	(870)	(870)	1 826	3 217	–
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		**68 805**	**–**	**–**	**–**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
Total Capital Expenditure - Vote		**68 805**	**–**	**–**	**–**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
Capital Expenditure - Functional												
Governance and administration		**7 668**	**–**	**–**	**–**	**–**	**–**	**1 235**	**1 235**	**8 902**	**9 609**	**3 739**
Executive and council		3 104	–					(739)	(739)	2 365	3 522	348
Finance and administration		4 563	–					1 974	1 974	6 537	6 087	3 391
Internal audit		–	–					–	–	–	–	–
Community and public safety		**2 330**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 330**	**4 087**	**3 696**
Community and social services		2 330	–					–	–	2 330	4 087	3 696
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**58 807**	**–**	**–**	**–**	**–**	**–**	**(6 038)**	**(6 038)**	**52 769**	**44 709**	**38 199**
Planning and development		49 737	–					(4 345)	(4 345)	45 392	34 761	36 086
Road transport		9 070	–					(1 692)	(1 692)	7 377	9 948	2 113
Environmental protection		–	–					–	–	–	–	–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–					–	–	–	–	–
Water management		–	–					–	–	–	–	–
Waste water management		–	–					–	–	–	–	–
Waste management		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**68 805**	**–**	**–**	**–**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
Funded by:												
National Government		40 181	–					2 944	2 944	43 125	33 996	35 451
Provincial Government		5 704	–					(5 704)	(5 704)	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**45 885**	**–**	**–**	**–**	**–**	**–**	**(2 760)**	**(2 760)**	**43 125**	**33 996**	**35 451**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		22 920	–					(2 042)	(2 042)	20 877	24 409	10 183
Total Capital Funding		**68 805**	**–**	**–**	**–**	**–**	**–**	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Finance		–	–	–	–	–	–	–	–	–	–	–
1.1 - [Name of sub-vote]									–	–		
1.2 - Supply Chain Management									–	–		
1.3 - Finance									–	–		
1.4 - Asset Management									–	–		
1.5 - [Name of sub-vote]									–	–		
1.6 - [Name of sub-vote]									–	–		
1.7 - [Name of sub-vote]									–	–		
1.8 - [Name of sub-vote]									–	–		
1.9 - [Name of sub-vote]									–	–		
1.10 - [Name of sub-vote]									–	–		
Vote 2 - Municipal Manager's Office		–	–	–	–	–	–	–	–	–	–	–
2.1 - Municipal Manager, Town Secretary and Chief Executive									–	–		
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)									–	–		
2.3 - Governance Function									–	–		
2.4 - Risk Management									–	–		
2.5 - Marketing, Customer Relations, Publicity and Media Co-ordination									–	–		
2.6 - [Name of sub-vote]									–	–		
2.7 - [Name of sub-vote]									–	–		
2.8 - [Name of sub-vote]									–	–		
2.9 - [Name of sub-vote]									–	–		
2.10 - [Name of sub-vote]									–	–		
Vote 3 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
3.1 - Community Halls and Facilities									–	–		
3.2 - Libraries and Archives									–	–		
3.3 - Literacy Programmes									–	–		
3.4 - Solid Waste Removal									–	–		
3.5 - Disaster Management									–	–		
3.6 - Cemeteries, Funeral Parlours and Crematoriums									–	–		
3.7 - Road and Traffic Regulation									–	–		
3.8 - Recreational Facilities									–	–		
3.9 - Sports Grounds and Stadiums									–	–		
3.10 - Police Forces, Traffic and Street Parking Control									–	–		
Vote 4 - Corporate services		–	–	–	–	–	–	–	–	–	–	–
4.1 - Administrative and Corporate Support									–	–		
4.2 - Property Services									–	–		
4.3 - Human Resources									–	–		
4.4 - Information Technology									–	–		
4.5 - Legal Services									–	–		
4.6 - Fleet Management									–	–		
4.7 - [Name of sub-vote]									–	–		
4.8 - [Name of sub-vote]									–	–		
4.9 - [Name of sub-vote]									–	–		
4.10 - [Name of sub-vote]									–	–		
Vote 5 - Economic Development and Planning		–	–	–	–	–	–	–	–	–	–	–
5.1 - Economic Development/Planning									–	–		
5.2 - Town Planning, Building Regulations and Enforcement, and City Engineer									–	–		
5.3 - Housing									–	–		
5.4 - Tourism									–	–		
5.5 - [Name of sub-vote]									–	–		
5.6 - [Name of sub-vote]									–	–		
5.7 - [Name of sub-vote]									–	–		
5.8 - [Name of sub-vote]									–	–		
5.9 - [Name of sub-vote]									–	–		
5.10 - [Name of sub-vote]									–	–		
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
6.1 - Roads									–	–		
6.2 - Project Management Unit									–	–		
6.3 - Street Cleaning									–	–		
6.4 - Electricity									–	–		
6.5 - [Name of sub-vote]									–	–		
6.6 - [Name of sub-vote]									–	–		
6.7 - [Name of sub-vote]									–	–		
6.8 - [Name of sub-vote]									–	–		
6.9 - [Name of sub-vote]									–	–		
6.10 - [Name of sub-vote]									–	–		
Vote 7 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
7.1 - Mayor and Council									–	–		
7.2 - [Name of sub-vote]									–	–		
7.3 - [Name of sub-vote]									–	–		
7.4 - [Name of sub-vote]									–	–		
7.5 - [Name of sub-vote]									–	–		
7.6 - [Name of sub-vote]									–	–		
7.7 - [Name of sub-vote]									–	–		
7.8 - [Name of sub-vote]									–	–		
7.9 - [Name of sub-vote]									–	–		
7.10 - [Name of sub-vote]									–	–		
Capital multi-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–	–
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Finance		**974**	–	–	–	–	–	**1 009**	1 009	1 983	**435**	**174**
1.1 - [Name of sub-vote]		–	–					–	–	–	–	–
1.2 - Supply Chain Management		–	–					–	–	–	–	–
1.3 - Finance		974	–					1 009	1 009	1 983	435	174

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
1.4 - Asset Management		–	–					–	–	–	–	–
1.5 - [Name of sub-vote]		–	–					–	–	–	–	–
1.6 - [Name of sub-vote]		–	–					–	–	–	–	–
1.7 - [Name of sub-vote]		–	–					–	–	–	–	–
1.8 - [Name of sub-vote]		–	–					–	–	–	–	–
1.9 - [Name of sub-vote]		–	–					–	–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 2 - Municipal Manager's Office		**409**	–	–	–	–	–	**130**	130	539	**304**	**348**
2.1 - Municipal Manager, Town Secretary and Chief Exec		409	–					130	130	539	304	348
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–					–	–	–	–	–
2.3 - Governance Function		–	–					–	–	–	–	–
2.4 - Risk Management		–	–					–	–	–	–	–
2.5 - Marketing, Customer Relations, Publicity and Media		–	–					–	–	–	–	–
2.6 - [Name of sub-vote]		–	–					–	–	–	–	–
2.7 - [Name of sub-vote]		–	–					–	–	–	–	–
2.8 - [Name of sub-vote]		–	–					–	–	–	–	–
2.9 - [Name of sub-vote]		–	–					–	–	–	–	–
2.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 3 - Community and Social Services		**2 330**	–	–	–	–	–	–	–	2 330	**4 087**	**3 696**
3.1 - Community Halls and Facilities		2 330	–					–	–	2 330	4 087	3 696
3.2 - Libraries and Archives		–	–					–	–	–	–	–
3.3 - Literacy Programmes		–	–					–	–	–	–	–
3.4 - Solid Waste Removal		–	–					–	–	–	–	–
3.5 - Disaster Management		–	–					–	–	–	–	–
3.6 - Cemeteries, Funeral Parlours and Crematoriums		–	–					–	–	–	–	–
3.7 - Road and Traffic Regulation		–	–					–	–	–	–	–
3.8 - Recreational Facilities		–	–					–	–	–	–	–
3.9 - Sports Grounds and Stadiums		–	–					–	–	–	–	–
3.10 - Police Forces, Traffic and Street Parking Control		–	–					–	–	–	–	–
Vote 4 - Corporate services		**3 589**	–	–	–	–	–	**965**	965	4 555	**5 652**	**3 217**
4.1 - Administrative and Corporate Support		2 815	–					757	757	3 573	5 043	2 870
4.2 - Property Services		409	–					77	77	486	435	348
4.3 - Human Resources		–	–					–	–	–	–	–
4.4 - Information Technology		365	–					130	130	496	174	–
4.5 - Legal Services		–	–					–	–	–	–	–
4.6 - Fleet Management		–	–					–	–	–	–	–
4.7 - [Name of sub-vote]		–	–					–	–	–	–	–
4.8 - [Name of sub-vote]		–	–					–	–	–	–	–
4.9 - [Name of sub-vote]		–	–					–	–	–	–	–
4.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 5 - Economic Development and Planning		**287**	–	–	–	–	–	**78**	78	365	**765**	**635**
5.1 - Economic Development/Planning		287	–					78	78	365	765	635
5.2 - Town Planning, Building Regulations and Enforceme		–	–					–	–	–	–	–
5.3 - Housing		–	–					–	–	–	–	–
5.4 - Tourism		–	–					–	–	–	–	–
5.5 - [Name of sub-vote]		–	–					–	–	–	–	–
5.6 - [Name of sub-vote]		–	–					–	–	–	–	–
5.7 - [Name of sub-vote]		–	–					–	–	–	–	–
5.8 - [Name of sub-vote]		–	–					–	–	–	–	–
5.9 - [Name of sub-vote]		–	–					–	–	–	–	–
5.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 6 - Technical Services		**58 520**	–	–	–	–	–	**(6 116)**	(6 116)	52 404	**43 943**	**37 564**
6.1 - Roads		9 070	–					(1 692)	(1 692)	7 377	9 948	2 113
6.2 - Project Management Unit		49 450	–					(4 423)	(4 423)	45 027	33 996	35 451
6.3 - Street Cleaning		–	–					–	–	–	–	–
6.4 - Electricity		–	–					–	–	–	–	–
6.5 - [Name of sub-vote]		–	–					–	–	–	–	–
6.6 - [Name of sub-vote]		–	–					–	–	–	–	–
6.7 - [Name of sub-vote]		–	–					–	–	–	–	–
6.8 - [Name of sub-vote]		–	–					–	–	–	–	–
6.9 - [Name of sub-vote]		–	–					–	–	–	–	–
6.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 7 - Executive and Council		**2 696**	–	–	–	–	–	**(870)**	(870)	1 826	**3 217**	–
7.1 - Mayor and Council		2 696	–					(870)	(870)	1 826	3 217	–
7.2 - [Name of sub-vote]		–	–					–	–	–	–	–
7.3 - [Name of sub-vote]		–	–					–	–	–	–	–
7.4 - [Name of sub-vote]		–	–					–	–	–	–	–
7.5 - [Name of sub-vote]		–	–					–	–	–	–	–
7.6 - [Name of sub-vote]		–	–					–	–	–	–	–
7.7 - [Name of sub-vote]		–	–					–	–	–	–	–
7.8 - [Name of sub-vote]		–	–					–	–	–	–	–
7.9 - [Name of sub-vote]		–	–					–	–	–	–	–
7.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Capital single-year expenditure sub-total		**68 805**	–	–	–	–	–	**(4 803)**	(4 803)	64 002	**58 404**	**45 634**
Total Capital Expenditure		**68 805**	–	–	–	–	–	**(4 803)**	(4 803)	64 002	**58 404**	**45 634**

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

KZN293 Ndwedwe - Table B6 Adjustments Budget Financial Position -

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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		83 220	–					9 497	9 497	92 717	98 434	118 737
Trade and other receivables from exchange transactions	1	3 285	–	–	–	–	–	1 254	1 254	4 539	4 646	4 756
Receivables from non-exchange transactions	1	21 683	–	–	–	–	–	(4 715)	(4 715)	16 967	23 493	30 182
Current portion of non-current receivables	2	–	–					–	–	–	–	–
Inventory		253	–	–	–	–	–	229	229	482	482	482
VAT		–	–					–	–	–	0	0
Other current assets		–	–					–	–	–	–	–
Total current assets		**108 441**	**–**	**–**	**–**	**–**	**–**	**6 265**	**6 265**	**114 706**	**127 055**	**154 157**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		–	–					–	–	–	–	–
Property, plant and equipment	3	603 749	–	–	–	–	–	(48 443)	(48 443)	555 306	583 101	597 361
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		81	–					(60)	(60)	21	21	21
Intangible assets		170	–					(169)	(169)	2	–	–
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**604 001**	**–**	**–**	**–**	**–**	**–**	**(48 672)**	**(48 672)**	**555 329**	**583 122**	**597 382**
TOTAL ASSETS		**712 441**	**–**	**–**	**–**	**–**	**–**	**(42 407)**	**(42 407)**	**670 034**	**710 177**	**751 539**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		2	–					4	4	6	6	6
Trade and other payables from exchange transactions		21 083	–	–	–	–	–	1 634	1 634	22 718	23 765	23 765
Trade and other payables from non-exchange transactions		4 467	–	–	–	–	–	381	381	4 849	1 463	1 463
Provisions		376	–					107	107	483	483	483
VAT		8 529	–					(6 746)	(6 746)	1 783	1 783	1 783
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**34 457**	**–**	**–**	**–**	**–**	**–**	**(4 620)**	**(4 620)**	**29 838**	**27 500**	**27 500**
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	3 734	–	–	–	–	–	396	396	4 130	4 130	4 130
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		–	–					–	–	–	–	–
Total non current liabilities		**3 734**	**–**	**–**	**–**	**–**	**–**	**396**	**396**	**4 130**	**4 130**	**4 130**
TOTAL LIABILITIES		**38 191**	**–**	**–**	**–**	**–**	**–**	**(4 224)**	**(4 224)**	**33 968**	**31 630**	**31 630**
NET ASSETS	2	**674 250**	**–**	**–**	**–**	**–**	**–**	**(38 183)**	**(38 183)**	**636 067**	**678 547**	**719 909**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		674 250	–	–	–	–	–	(38 183)	(38 183)	636 067	678 547	719 909
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–					–		–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**674 250**	**–**	**–**	**–**	**–**	**–**	**(38 183)**	**(38 183)**	**636 067**	**678 547**	**719 909**

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B7 Adjustments Budget Cash Flows -

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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		17 171	–					(46)	(46)	17 124	17 895	18 342
Service charges		579	–					–	–	579	605	620
Other revenue		26 489	–					3 301	3 301	29 790	24 066	23 229
Transfers and Subsidies - Operational	1	210 710	–					(186)	(186)	210 524	207 082	216 403
Transfers and Subsidies - Capital	1	52 768	–					(3 175)	(3 175)	49 593	39 095	40 769
Interest		12 528	–					(915)	(915)	11 613	12 136	12 439
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(229 960)	–					72	72	(229 888)	(223 873)	(234 793)
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	(3 700)	–					(246)	(246)	(3 946)	(4 124)	(4 227)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**86 584**	–	–	–	–	–	**(1 194)**	**(1 194)**	**85 390**	**72 882**	**72 783**
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		(78 526)	–					4 923	4 923	(73 602)	(67 165)	(52 479)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(78 526)**	–	–	–	–	–	**4 923**	**4 923**	**(73 602)**	**(67 165)**	**(52 479)**
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		**8 058**	–	–	–	–	–	**3 730**	**3 730**	**11 788**	**5 717**	**20 304**
Cash/cash equivalents at the year begin:	2	75 162	–					5 768	5 768	80 929	92 717	98 434
Cash/cash equivalents at the year end:	2	83 220	–	–	–	–	–	9 497	9 497	92 717	98 434	118 737

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1) + G

KZN293 Ndwedwe - Table B8 Cash backed reserves/accumulated surplus reconciliation -

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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	83 220	–	–	–	–	–	9 497	9 497	92 717	98 434	118 737
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–	0
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**83 220**	**–**	**–**	**–**	**–**	**–**	**9 497**	**9 497**	**92 717**	**98 434**	**118 737**
Applications of cash and investments												
Unspent conditional transfers		4 467	–	–	–	–	–	381	381	4 849	1 463	1 463
Unspent borrowing									–	–		
Statutory requirements		4 090	–					(6 191)	(6 191)	(2 100)	(2 275)	(2 275)
Other working capital requirements	2	(22 592)	–					6 521	6 521	(16 071)	(20 842)	(29 793)
Other provisions		376	–					107	107	483	483	483
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**(13 658)**	**–**	**–**	**–**	**–**	**–**	**818**	**818**	**(12 840)**	**(21 171)**	**(30 122)**
Surplus(shortfall)		**96 878**	**–**	**–**	**–**	**–**	**–**	**8 679**	**8 679**	**105 557**	**119 605**	**148 859**

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1) + G

Other working capital requirements						
Debtors	43 675	–		38 789	44 608	53 558
Creditors due	21 083	–		22 718	23 765	23 765
Total	22 592	–		16 071	20 842	29 793
Debtors collection assumptions:						
Balance outstanding - debtors	24 968	–		21 507	28 139	34 937
Estimate of debtors collection rate	175%	0%		180%	159%	153%

KZN293 Ndwedwe - Table B9 Asset Management -

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												
Total New Assets *to be adjusted*	1	**44 840**	–	–	–	–	–	**993**	**993**	**45 832**	**56 665**	**43 895**
Roads Infrastructure		1 826	–	–	–	–	–	81	81	1 907	16 998	17 726
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	2 400	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	2 609	2 609
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		1 826	–	–	–	–	–	81	81	1 907	22 007	20 334
Community Facilities		27 028	–	–	–	–	–	593	593	27 621	16 998	17 726
Sport and Recreation Facilities		4 457	–	–	–	–	–	1 039	1 039	5 496	–	–
Community Assets		31 485	–	–	–	–	–	1 632	1 632	33 118	16 998	17 726
Heritage Assets		60	–	–	–	–	–	(60)	(60)	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		2 190	–	–	–	–	–	(1 203)	(1 203)	987	1 652	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	2 190	–	–	–	–	–	(1 203)	(1 203)	987	1 652	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 183	–	–	–	–	–	122	122	1 304	1 096	965
Furniture and Office Equipment		3 330	–	–	–	–	–	252	252	3 582	2 217	1 609
Machinery and Equipment		2 070	–	–	–	–	–	213	213	2 282	5 913	348
Transport Assets		2 696	–	–	–	–	–	(43)	(43)	2 652	6 783	2 913
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	**3 043**	–	–	–	–	–	**2 068**	**2 068**	**5 112**	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		3 043	–	–	–	–	–	426	426	3 470	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		3 043	–	–	–	–	–	426	426	3 470	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	686	686	686	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	686	686	686	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	957	957	957	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table B9 Asset Management -

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		
Total Upgrading of Existing Assets *to be adjusted*	2a	**20 922**	–	–	–	–	–	**(7 864)**	**(7 864)**	**13 058**	**1 739**	**1 739**
Roads Infrastructure		6 522	–	–	–	–	–	(1 904)	(1 904)	4 618	1 739	1 739
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		6 522	–	–	–	–	–	(1 904)	(1 904)	4 618	1 739	1 739
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		14 400	–	–	–	–	–	(5 960)	(5 960)	8 440	–	–
Community Assets		14 400	–	–	–	–	–	(5 960)	(5 960)	8 440	–	–
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	**68 805**	–	–	–	–	–	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
Roads Infrastructure		8 348	–	–	–	–	–	(1 823)	(1 823)	6 525	18 737	19 465
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	2 400	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	2 609	2 609
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		8 348	–	–	–	–	–	(1 823)	(1 823)	6 525	23 746	22 073
Community Facilities		30 072	–	–	–	–	–	1 019	1 019	31 091	16 998	17 726
Sport and Recreation Facilities		18 857	–	–	–	–	–	(4 921)	(4 921)	13 936	–	–
Community Assets		48 929	–	–	–	–	–	(3 902)	(3 902)	45 027	16 998	17 726
Heritage Assets		60	–	–	–	–	–	(60)	(60)	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		2 190	–	–	–	–	–	(517)	(517)	1 673	1 652	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		2 190	–	–	–	–	–	(517)	(517)	1 673	1 652	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 183	–	–	–	–	–	1 078	1 078	2 261	1 096	965
Furniture and Office Equipment		3 330	–	–	–	–	–	252	252	3 582	2 217	1 609
Machinery and Equipment		2 070	–	–	–	–	–	213	213	2 282	5 913	348
Transport Assets		2 696	–	–	–	–	–	(43)	(43)	2 652	6 783	2 913
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**68 805**	–	–	–	–	–	**(4 803)**	**(4 803)**	**64 002**	**58 404**	**45 634**
ASSET REGISTER SUMMARY - PPE (WDV)	5	604 001	–	–	–	–	–	(48 672)	(48 672)	555 329	583 122	597 382
Roads Infrastructure		180 452	–					55 363	55 363	235 815	242 395	251 798
Storm water Infrastructure		–	–					–	–	–	(80)	(164)

KZN293 Ndwedwe - Table B9 Asset Management -

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		
Electrical Infrastructure		3 403	–					174	174	3 577	5 803	3 403
Water Supply Infrastructure		1 984	–					(80)	(80)	1 904	1 901	1 899
Sanitation Infrastructure		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–					–	–	–	2 609	5 217
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–					–	–	–	–	–
Infrastructure		185 840	–	–	–	–	–	55 457	55 457	241 297	252 628	262 154
Community Assets		327 834	–					(95 976)	(95 976)	231 858	240 527	249 716
Heritage Assets		81	–					(60)	(60)	21	21	21
Investment properties		–	–					–	–	–	–	–
Other Assets		46 016	–					(6 385)	(6 385)	39 631	40 212	38 936
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		170	–					(169)	(169)	2	–	–
Computer Equipment		2 799	–					1 295	1 295	4 093	4 063	3 874
Furniture and Office Equipment		10 161	–					(2 456)	(2 456)	7 706	8 761	9 178
Machinery and Equipment		16 739	–					220	220	16 959	20 112	17 631
Transport Assets		14 211	–					(599)	(599)	13 612	16 648	15 722
Land		150	–					–	–	150	150	150
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**604 001**	–	–	–	–	–	**(48 672)**	**(48 672)**	**555 329**	**583 122**	**597 382**
EXPENDITURE OTHER ITEMS		34 920	–	–	–	–	–	342	342	35 262	36 841	37 760
Depreciation & asset impairment		29 300	–	–	–	–	–	–	–	29 300	30 611	31 374
Repairs and Maintenance by asset class	3	**5 620**	–	–	–	–	–	**342**	**342**	**5 962**	**6 230**	**6 386**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		1 300	–	–	–	–	–	(69)	(69)	1 231	1 286	1 318
Sport and Recreation Facilities		700	–	–	–	–	–	–	–	700	732	750
Community Assets		2 000	–	–	–	–	–	(69)	(69)	1 931	2 018	2 068
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		200	–	–	–	–	–	(124)	(124)	76	79	81
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		200	–	–	–	–	–	(124)	(124)	76	79	81
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		140	–	–	–	–	–	–	–	140	146	150
Furniture and Office Equipment		80	–	–	–	–	–	49	49	129	135	138
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		3 200	–	–	–	–	–	486	486	3 686	3 852	3 948
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**34 920**	–	–	–	–	–	**342**	**342**	**35 262**	**36 841**	**37 760**
Renewal and upgrading of Existing Assets as % of total capex		*34.8%*	*0.0%*							*28.4%*	*3.0%*	*3.8%*
Renewal and upgrading of Existing Assets as % of deprecn"		*81.8%*	*0.0%*							*62.0%*	*5.7%*	*5.5%*
R&M as a % of PPE		*0.9%*	*0.0%*							*1.1%*	*1.1%*	*1.1%*
Renewal and upgrading and R&M as a % of PPE		*4.9%*	*0.0%*							*4.3%*	*1.4%*	*1.4%*

References

1. Detail of new assets provided in Table SB18a

2. Detail of renewal of existing assets provided in Table SB18b

2a. Detail of upgrading of existing assets provided in Table SB18e

KZN293 Ndwedwe - Table B9 Asset Management -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		

3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to Adjustments Budget Financial Position (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

–

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

KZN293 Ndwedwe - Table B10 Basic service delivery measurement -

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
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	0							–	–	0	
Other water supply (< min.service level)	3,4	0							–	–	0	
No water supply		0							–	–	0	
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)		0							–	–	0	
No toilet provisions		0							–	–	0	
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)		600 000.00						57 000.00	57 000	657 000	686 565.00	703 729.13
Minimum Service Level and Above sub-total		600 000	–	–	–	–	–	57 000	57 000	657 000	686 565	703 729
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	600 000	–	–	–	–	–	57 000	57 000	657 000	686 565	703 729
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)		–							–	–	–	
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) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		5 880	–	–	–	–	–	–	–	5 880	6 145	6 299
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		–	–	–	–	–	–	–	–	5 880	6 145	6 299

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G



Proposed Operational Budget for 2025/2026 financial year.

LEGEND

A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
B. Items: Items to be resolved (finalised) by Exco under delegated powers.
C. Items: Confidential matter considered by Exco and referred to Council for resolution.
D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2025/2026 ADJUSTED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
FINANCE							
REVENUE							
Interest, Dividend and Rent on Land							
D0001/IR01061/F9426/X049/R0105/001/FIN	Interest Earned on Short Term Investments	- 12 528 000.00	- 4 163 239.69	1 620 627.16	- 10 907 372.84	- 11 398 204.62	- 11 683 159.74
D0001/IR01061/F9426/X049/R0106/001/FIN	Interest Earned on check accounts		- 414 157.49	- 705 996.30	- 705 996.30	- 737 766.13	- 756 210.29
D0001/IR01143/F2496/X049/R0106/001/FIN	Interest on Outstanding Debtors	- 1 355 497.98	- 745 989.96		- 1 355 497.98	- 1 416 495.39	- 1 451 907.77
Total		**- 13 883 497.98**	**- 5 323 387.14**	**914 630.86**	**- 12 968 867.12**	**- 13 552 466.14**	**- 13 891 277.79**
Licences or Permits							
D0001/IR01410/F0044/X049/R0106/001/FIN	Business Licensing	- 31 320.00	- 17 299.00		- 31 320.00	- 32 729.40	- 33 547.64
Total		**- 31 320.00**	**- 17 299.00**	-	**- 31 320.00**	**- 32 729.40**	**- 33 547.64**
Agency services							
D0001/IR02403/F0039/X049/R0106/001/FIN	Agency Fees (Transport)	- 469 240.00	- 143 890.92		- 469 240.00	- 490 355.80	- 502 614.70
Total		**- 469 240.00**	**- 143 890.92**	-	**- 469 240.00**	**- 490 355.80**	**- 502 614.70**
Operational Revenue							
D0001/IR01411/F0045/X049/R0105/001/FIN	Administrative Handling	- 208 800.00	- 95 440.44		- 208 800.00	- 218 196.00	- 223 650.90
D0001/IR01420/F0045/X049/R0105/001/FIN	Insurance Refund	- 300 000.00	- 583 884.43	- 350 000.00	- 650 000.00	- 679 250.00	- 696 231.25
D0001/IR01424/F0045/X049/R0105/001/FIN	Skills Development Levy Refund	- 522 000.00	- 679 957.53		- 522 000.00	- 545 490.00	- 559 127.25
Total		**- 1 030 800.00**	**- 1 359 282.40**	**- 350 000.00**	**- 1 380 800.00**	**- 1 442 936.00**	**- 1 479 009.40**
Rental from Fixed Assets							
D0001/IR01221/F0046/X049/R0106/001/FIN	Hall Hire	- 110 440.00	- 40 173.91		- 110 440.00	- 115 409.80	- 118 295.05
D0001/IR01221/F0045/X049/R0106/001/FIN	Rental Income (Hall Hire)	-	-		-	-	-
D0001/IR01102/F0046/X049/R0105/001/FIN	Rental Income	- 647 026.81	- 390 073.75	- 15 777.00	- 662 803.81	- 692 629.98	- 709 945.73
Total		**- 757 466.81**	**- 430 247.66**	**- 15 777.00**	**- 773 243.81**	**- 808 039.78**	**- 828 240.77**
Sales of Goods and Rendering of Services							
D0001/IR01113/F0047/X049/R0106/001/FIN	Sale of Tender Documents	- 208 800.00	- 69 391.11	27 930.00	- 180 870.00	- 189 009.15	- 193 734.38
D0001/IR01429/F0047/X049/R0106/001/FIN	Building Plan Approval	- 10 440.00	- 9 130.44	- 5 000.00	- 15 440.00	- 16 134.80	- 16 538.17
D0001/IR01435/F0047/X049/R0105/001/FIN	Clearance Certificates	- 20 880.00	- 7 800.00		- 20 880.00	- 21 819.60	- 22 365.09
Total		**- 240 120.00**	**- 86 321.55**	**22 930.00**	**- 217 190.00**	**- 226 963.55**	**- 232 637.64**
Property Rates							
D0001/IR007141/F2496/X049/R3696/001/FIN	Property Rates:Communal Land:Business and	- 5 054 444.60	- 1 957 029.66		- 5 054 444.60	- 5 281 894.61	- 5 413 941.97

2025/2026 ADJUSTED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
D0001/IR007145/F2496/X049/R0106/001/FIN	Property Rates (Farm Properties:Agricultural F	- 6 122 496.96	- 2 824 746.00		- 6 122 496.96	- 6 398 009.32	- 6 557 959.56
D0001/IR007144/F2496/X049/R0106/001/FIN	Property Rates (Farm Properties:Residential Pr	- 866 849.89	- 407 636.76		- 866 849.89	- 905 858.14	- 928 504.59
D0001/IR007142/F2496/X049/R0106/001/FIN	Property Rates (Industrial Properties)	- 168 739.00	-		- 168 739.00	- 176 332.26	- 180 740.56
D0001/IR007144/F2496/X049/R0105/001/FIN	Property Rates (Municipal Properties)VACAN	- 41 371.22	- 7 426.03		- 41 371.22	- 43 232.92	- 44 313.75
D0001/IR007146/F0001/X049/R0106/001/FIN	Property Rates (Special Rating Area)PBO	-	- 1 981.77		-	-	-
D0001/IR007146/F2496/X049/R0106/001/FIN	Property Rates (Special Rating Area)PBO	- 3 397.28	-		- 3 397.28	- 3 550.16	- 3 638.91
D0001/IR007149/F0001/X049/R0105/001/FIN		-	- 54 267.36		-	-	-
D0001/IR007141/F2496/X049/R0106/001/FIN	Property Rates (State-owned Properties)	- 16 455 513.54	- 9 045 081.23		- 16 455 513.54	- 17 196 011.65	- 17 625 911.94
O3612/IR007148/F2496/X049/R0106/001/FIN	Property Rates- Rebate Vacant Land	24 881.43	-		24 881.43	26 001.09	26 651.12
O3612/IR007145/F2496/X049/R0105/001/FIN	Property Rates- Rebates Agricultural	3 697 793.76	1 415 595.11		3 697 793.76	3 864 194.48	3 960 799.34
O3612/IR007141/F2496/X049/R0106/001/FIN	Property Rates- Rebates Business	1 698 368.20	-		1 698 368.20	1 774 794.77	1 819 164.64
O3612/IR007144/F2496/X049/R0106/001/FIN	Property Rates- Rebates Residential	182 072.50	11 320.47		182 072.50	190 265.76	195 022.41
O3612/IR007142/F2496/X049/R0106/001/FIN	Property Rates- Rebates Industrial	117 914.00	-		117 914.00	123 220.13	126 300.63
O3612/IR007147/F2496/X049/R0106/001/FIN	Property Rates- Rebates Public Services	159 417.60	-		159 417.60	166 591.39	170 756.18
Total		**- 22 832 365.00**	**- 12 871 253.23**	**-**	**- 22 832 365.00**	**- 23 859 821.43**	**- 24 456 316.96**
Transfers and Subsidies							
D0001/IR02318/F1177/X049/R0105/001/FIN	FMG	- 3 000 000.00	- 2 722 196.42		- 3 000 000.00	- 3 000 000.00	- 3 100 000.00
D0001/IR02344/F0041/X049/R0105/001/FIN	National Revenue Fund (Equitable Share)	- 20 871 070.50	- 16 899 774.65		- 20 691 308.66	- 22 507 165.05	- 22 588 715.17
Total		**- 23 871 070.50**	**- 19 621 971.07**	**-**	**- 23 691 308.66**	**- 25 507 165.05**	**- 25 688 715.17**
TOTAL REVENUE		**- 63 115 880.29**	**- 39 853 652.97**	**571 783.86**	**- 62 364 334.59**	**- 65 920 477.14**	**- 67 112 360.07**
EXPENDITURE							
Depreciation and Amortisation							
O0001/IE00030/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Co	9 525.21	2 601.92		9 525.21	1 677.79	
O0001/IE00709/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Co	1 077 439.13	517 597.78		1 077 439.13	1 125 923.89	1 154 071.99
O0001/IE00711/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Fur	1 112 361.78	736 511.33		1 112 361.78	1 162 418.06	1 191 478.51
O0001/IE00715/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Ma	2 641 068.16	1 354 992.67		2 641 068.16	2 759 916.22	2 828 914.13
O0001/IE00723/F2496/X049/R0106/001/FIN	Depreciation,Amortisation & Impairment (Tra	3 584 877.07	1 889 474.38		3 584 877.07	3 746 196.54	3 839 851.45
O0001/IE07569/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Ro	80 020.44	-		80 020.44	83 621.36	85 711.90
O0001/IE07587/F9426/X049/R0105/001/FIN	Depreciation, Amortization & Impairment (Ro	11 633 800.49	7 856 685.58		11 633 800.49	12 157 321.51	12 461 254.55
O0001/IE07587/F2494/X049/R0105/001/FIN	Depreciation, Amortization & Impairment (Ro	-	11 966.85		-	-	-
O0001/IE07587/F0001/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Ro	-	47 501.64		-	-	-
O0001/IE07606/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Co	7 969 626.01	6 841 172.32		7 969 626.01	8 328 259.18	8 536 465.66
O0001/IE07625/F2496/X049/R0106/001/FIN	Municipal Running Cost/Municipal Offices/N	1 191 575.42	1 055 686.33		1 191 575.42	1 245 196.32	1 276 326.22
Total		**29 300 293.71**	**20 314 190.80**	**-**	**29 300 293.71**	**30 610 530.87**	**31 374 074.41**

2025/2026 ADJUSTED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
General Expenditure							
	Subsistence and Travelling Allowance						
O1232-7/IE00143/F0047/X049/R0106/001/FIN	Subsistence, Travelling &Accommodation (Ca	50 000.00	28 734.30	- 11 265.70	38 734.30	40 477.34	41 489.28
O1232-7/IE01581/F1177/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Fli	60 000.00	59 999.91		60 000.00	60 000.00	160 000.00
O1232-7/IE01581/F0041/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Fli	20 000.00	10 974.79	10 000.00	30 000.00	31 350.00	32 133.75
O0001/IE00144/F0041/X049/R0105/001/FIN	Subsistence and Travelling Allowance (Own T	60 000.00	49 354.47	10 000.00	70 000.00	73 150.00	74 978.75
O0001/IE00060/F0041/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Tr	384 000.00	290 482.53	- 10 000.00	374 000.00	390 830.00	400 600.75
O1232-10/IE00059/F1177/X049/R0105/001/FIN	Conferences/Training (Registration Fees:Semi	80 000.00	35 683.19		80 000.00	83 600.00	85 690.00
O1232-10/IE00059/F0041/X049/R0105/001/FIN	Conferences/Training (Registration Fees:Semi	91 000.00	83 599.14	50 000.00	141 000.00	147 345.00	151 028.63
O0001/IE00759/F0041/X049/R0106/001/FIN	Bank Charges (Bank charges)	200 000.00	131 922.39		200 000.00	209 000.00	214 225.00
	Computer Software, Programs and Licence	-	-		-	-	-
O0001/IE00792/F1177/X049/R0105/001/FIN	Computer Software, Programs and Licences (C	1 600 000.00	1 583 375.17	173 376.00	1 773 376.00	1 773 376.00	1 773 376.00
O0001/IE00835/F0041/X049/R0105/001/FIN	Computer Software, Programs and Licences (C	2 220 000.00	1 536 418.35	61 565.22	2 281 565.22	2 384 235.65	2 443 841.55
	Provisions	-	-		-	-	-
D0001/IZ00041/F0045/X049/R0106/001/CONTR	Debt Impairment Provision	900 000.00	368 435.16	- 81 000.00	819 000.00	855 855.00	877 251.38
			-		-	-	-
	Repairs and Maintenance		-		-	-	-
O3259-28/IE00649/F0041/X049/R3702/001/FIN	Maintenance Tinting, burglar, door and sensor	120 000.00	89 109.00	- 15 000.00	105 000.00	109 725.00	112 468.13
		-	-		-	-	-
O0001/IE00804/F0041/X049/R0106/001/FIN	Insurance(Insurance)	2 000 000.00	1 406 784.11	- 452 208.41	1 547 791.59	1 617 442.21	1 657 878.27
O0001/IE00584/F1177/X049/R0106/001/FIN	Membership Fees (IMFO)	35 000.00	1 113.04	10 000.00	45 000.00	45 000.00	45 000.00
	Professional Fees	-	-		-	-	-
O0022-1/IE00835/F1177/X049/R0106/001/FIN	Professional Fees (Asset Verification Projects)	471 920.20	329 228.69	- 68 680.66	403 239.54	403 239.54	403 239.54
O0022-1/IE00835/F0041/X049/R0106/001/FIN	Professional Fees (Asset Verification Projects)	638 079.80	731 210.31	161 811.17	799 890.97	835 886.06	856 783.22
O0022-9/IE00830/F0041/X049/R0106/001/FIN	Professional Fees (Financial Consultant)	700 000.00	240 000.00	100 000.00	800 000.00	836 000.00	856 900.00
O0011-3/IE00847/F0041/X049/R0105/001/FIN	Indigent Policy and Register Alignment and R	330 201.00	156 175.82		330 201.00	345 060.05	353 686.55
O0011-3/IE00694/F0041/X049/R0105/001/FIN	Ilembe Indigent Register Shared Services	687 726.45	598 023.00		687 726.45	718 674.14	736 640.99
O0022-9/IE00694/F0041/X049/R0105/001/FIN	Professional Fees (Data Cleansing)	280 000.00	61 565.22	- 280 000.00	-	-	-
O0022-9/IE00847/F0041/X049/R0105/001/FIN	Professional Fees (VAT Consultant)	1 800 000.00	1 446 912.89	50 000.00	1 850 000.00	1 933 250.00	1 981 581.25
	Finance Portfolio Programme	-	-		-	-	-
O0006-4/IE00677/F0041/X049/R0105/001/FIN	Finance Portfolio Programme Catering	30 000.00	14 714.00	5 000.00	35 000.00	36 575.00	37 489.38
O0006-4/IE00060/F0041/X049/R0105/001/FIN	Finance Portfolio Programme Accomodation	-	-		-	-	-
		-	-		-	-	-
O0001/IE00848/F0039/X049/R0105/001/FIN	Property Rates (Valuation Roll)	120 000.00	63 050.22		120 000.00	125 400.00	128 535.00
O0001/IE00604/F0041/X049/R0105/001/FIN	Finance Uniforms	-	-		-	-	-
O0001/IE00595/F1177/X049/R0105/001/FIN	Skills Development Fund (Interns)	5 074.15	3 035.03	47.38	5 121.53	5 121.53	5 121.53
O0001/IE00595/F0041/X049/R0105/001/FINA	Skills Development Levies (Skills Developmer	128 268.74	78 387.36	10 251.01	138 519.75	144 753.14	148 371.97

2025/2026 ADJUSTED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1231-1/IE00672/F1177/X049/R0106/001/FIN	Minimum Competency (Service Proveder)	200 000.00	109 173.90	- 90 826.10	109 173.90	109 173.90	109 173.90
O1231-1/IE00060/F0041/X049/R0105/001/FIN	Minimum Competency (Accommodation)	200 200.00	204 772.91	22 049.01	222 249.01	232 250.22	238 056.47
O1231-1/IE00571/F0041/X049/R0105/001/FIN	Minimum Competency (Graduation programm	-	-	30 150.00	30 150.00	31 506.75	32 294.42
O1231-1/IE01581/F0041/X049/R0105/001/FIN	Minimum Competency (Subsistence, Travellin	-		43 200.00	43 200.00	45 144.00	46 272.60
O1231-1/IE00144/F0041/X049/R0105/001/FIN	Minimum Competency (Subsistence, Travellin	30 000.00	-	- 23 000.00	7 000.00	7 315.00	7 497.88
Total General Expenditure		**13 441 470.34**	**9 712 234.90**	**- 294 531.08**	**13 146 939.26**	**13 630 735.53**	**14 011 606.15**
Employee Related Cost							
O0001/IE00126/F0041/X049/R0105/001/FINA	Employee Related Cost (Vehicle Allowance)	395 323.97	224 000.00	- 11 323.97	384 000.00	401 280.00	411 312.00
O0001/IE00045/F0041/X049/R0105/001/FINA	Employee Related Cost (UIF)	51 010.56	27 276.48	- 4 203.50	46 807.06	48 913.38	50 136.21
O0001/IE00045/F1177/X049/R0105/001/FINA	Employee Related Cost (UIF Interns)	5 074.15	3 035.03	-	5 074.15	5 121.53	5 121.53
O0001/IE00036/F0041/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowan	2 234 559.42	6 099 292.38	1 617 819.06	3 852 378.47	4 025 735.50	4 126 378.89
O0001/IE00036/F0046/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowan	757 467.00		-	757 467.00	791 553.02	811 341.84
O0001/IE00036/F0930/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowan	680 762.00		-	680 762.00	711 396.29	729 181.20
O0001/IE00036/F9426/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowan	850 445.00		- 850 445.00	-	-	-
O0001/IE00036/F0039/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowan	349 240.00		-	349 240.00	364 955.80	374 079.70
O0001/IE00036/F2496/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowan	6 295 985.00		- 1 469 544.76	4 826 440.24	5 043 630.05	5 169 720.80
O0001/IE00044/F0041/X049/R0105/001/FINA	Employee Related Cost (Provident Fund and P	2 591 620.86	1 527 250.88	33 029.92	2 624 650.78	2 742 760.07	2 811 329.07
O0001/IE03969/F0041/X049/R0105/001/FIN	Employee Related Cost (Overtime)	117 000.00	116 008.88	60 000.00	177 000.00	184 965.00	189 589.13
O0001/IE03969/F1177/X049/R0105/001/FIN	Municipal Running Cost/Non Structured/Loca	12 214.50	11 395.40	6 000.00	18 214.50	18 214.50	18 214.50
O0001/IE00043/F0041/X049/R0105/001/FINA	Employee Related Cost (Medical Aid)	681 179.58	440 428.20	93 511.62	774 691.20	809 552.30	829 791.11
O0001/IE00110/F0041/X049/R0105/001/FIN	Employee Related Cost (Long Term Service A	35 000.00	-	7 108.19	42 108.19	44 003.06	45 103.13
O0001/IE01530/F0041/X049/R0105/001/FIN	Employee Related Cost (Leave Pay)	1 039 172.17	-	57 500.80	1 096 672.97	1 146 023.26	1 174 673.84
O0001/IE00036/F1177/X049/R0105/001/FIN	Employee Related Cost (Interns Salaries and A	500 000.00	291 666.55	-	500 000.00	500 000.00	500 000.00
O0001/IE01521/F0041/X049/R0105/001/FIN	Employee Related Cost (Housing Subsidy)	55 992.00	32 766.44	6 030.19	62 022.19	64 813.19	66 433.52
O0001/IE06071/F0041/X049/R0105/001/FIN	Employee Related Cost (Director Finance UIF	2 125.44	1 239.84	-	2 125.44	2 221.08	2 276.61
O0001/IE06059/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Salar	595 417.56	346 495.73	374 127.20	969 544.76	1 013 174.27	1 038 503.63
O0001/IE00042/F0041/X049/R0105/001/FIN	Municipal Running Cost/Group Life Insurance	-	-	-	-	-	-
O0001/IE06067/F0041/X049/R0105/001/FIN	Employee Related Cost (Director Finance Mec	68 837.37	40 538.05	656.43	69 493.80	72 621.02	74 436.55
O0001/IE06061/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Perf	-	-	-	-	-	-
O0001/IE06772/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Mot	220 056.96	128 366.56	-	220 056.96	229 959.52	235 708.51
O0001/IE00038/F0041/X049/R0105/001/FINA	Employee Related Cost (Bonus)	930 704.87	854 293.22	- 76 411.65	854 293.22	892 736.42	915 054.83
O0001/IE00040/F0041/X049/R0105/001/FIN	Employee Related Cost (Bargaining Council)	3 585.00	2 020.55	- 121.20	3 463.80	3 619.67	3 710.16
O0001/IE00040/F1177/X049/R0105/001/FINA	Employee Related Cost (Bargaining Council (	717.00	439.25	36.00	753.00	753.00	753.00
O0001/IE06766/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Tele	54 000.00	31 500.00	-	54 000.00	56 430.00	57 840.75
O0001/IE06059/F0041/X049/R3696/001/FIN	Employee Related Cost (Director finance Rura	84 000.00	49 000.00	-	84 000.00	87 780.00	89 974.50
O0001/IE06059/F0041/X049/R3707/001/FIN	Employee Related Cost (Director finance Med	72 000.00	42 000.00	-	72 000.00	75 240.00	77 121.00
O0001/IE00119/F0041/X049/R0105/001/FIN	Employee Related Cost (Accommodation, Tra	-		-	-	-	-

2025/2026 ADJUSTED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	Expenditure as at 31 January 2026	Adjustments	2025/2026 Adjusted Budget	2026/2027 Outer Year One	2027/2028 Outer Year Two
O0001/IE00119/F1177/X049/R0105/001/FIN	Employee Related Cost (Accommodation, Tra	-		-	-	-	-
Total		**18 683 490.40**	**10 269 013.44**	**- 156 230.67**	**18 527 259.73**	**19 337 451.93**	**19 807 786.00**
Transfers and Subsidies							
O0001/IE01321/F0041/X049/R0106/001/FIN	Conditional Grants (Conditional Grants)	600 000.00	545 963.22	57 000.00	657 000.00	686 565.00	703 729.13
Total		**600 000.00**	**545 963.22**	**57 000.00**	**657 000.00**	**686 565.00**	**703 729.13**
GRAND TOTAL EXPENDITURE (FINANCE)		**62 025 254.46**	**40 841 402.36**	**- 393 761.75**	**61 631 492.71**	**64 265 283.33**	**65 897 195.68**
SUPPLY CHAIN MANAGEMENT (X58)							
General Expenditure							
O0001/IE00738/F0041/X049/R0105/001/CONTR	Printing and Stationery (Inventory)	1 000 000.00	637 136.29	- 55 000.00	945 000.00	987 525.00	1 012 213.13
O0016-1/IE00534/F0041/X049/R0106/001/CON	Cleaning services (Stock)	400 000.00	248 127.97		400 000.00	418 000.00	428 450.00
Total General Expenditure		**1 400 000.00**	**885 264.26**	**- 55 000.00**	**1 345 000.00**	**1 405 525.00**	**1 440 663.13**
Employee Related Cost							
O0001/IE00110/F0041/X058/R0105/001/FIN	Employee Related Cost (Long Term Service Awards)						
O0001/IE01521/F0041/X058/R0105/001/FIN	Employee Related Cost (Housing Subsidy)						
O0001/IE01525/F0041/X058/R0105/001/FIN	Acting and Post Related Allowances						
O0001/IE01526/F0041/X058/R0105/001/FIN	Employee Related Cost (Bonus)						
O0001/IE03969/F0041/X058/R0105/001/FIN	Employee Related Cost (Overtime)						
O0001/IE00036/F0041/X058/R0105/001/FIN	Employee Related Cost (Salaries and Allowan	-					
O0001/IE00040/F0041/X058/R0105/001/FIN	Employee Related Cost (Bargaining Council)						
O0001/IE00043/F0041/X058/R0105/001/FIN	Employee Related Cost (Medical Aid)						
O0001/IE00044/F0041/X058/R0105/001/FIN	Employee Related Cost (Provident Fund and P	-					
O0001/IE00045/F0041/X058/R0105/001/FIN	Employee Related Cost (UIF)						
O0001/IE01530/F0041/X058/R0105/001/FIN	Employee Related Cost (Leave Pay)						
O0001/IE00126/F0041/X058/R0105/001/FIN	Employee Related Cost (Vehicle Allowance)						
O0001/IE00119/F0041/X058/R0105/001/FIN	Employee Related Cost (Accommodation, Tra	-					
Total							
TOTAL SUPPLY CHAIN MANAGEMENT (X58)		**1 400 000.00**	**885 264.26**	**- 55 000.00**	**1 345 000.00**	**1 405 525.00**	**1 440 663.13**
TOTAL EXPENDITURE (BUDGET AND TREASURY OFFICE)		**63 425 254.46**	**41 726 666.62**	**- 448 761.75**	**62 976 492.71**	**65 670 808.33**	**67 337 858.81**
(SUPLUS)/DEFICIT		**309 374.17**	**1 873 013.65**	**123 022.11**	**612 158.12**	**- 249 668.81**	**225 498.74**

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
IDP AND PMS X096)							
REVENUE							
Transfers and Subsidies							
D0001/IR02344/F0041/X096/R0106/001/MMO	National Revenue Fund (Equitable Sh	- 4 395 036.83	- 3 266 200.47		- 4 447 060.72	- 4 647 178.45	- 4 763 357.91
Total Transfers and Subsidies		**- 4 395 036.83**	**- 3 266 200.47**	-	**- 4 447 060.72**	**- 4 647 178.45**	**- 4 763 357.91**
TOTAL REVENUE		**- 4 395 036.83**	**- 3 266 200.47**	-	**- 4 447 060.72**	**- 4 647 178.45**	**- 4 763 357.91**
General Expenditure							
	Budget and IDP Programme/ Mayoral Imbizo						
O1236-2/IE00677/F0041/X096/R0106/001/MMO	IDP Programme (Catering)	350 000.00	315 695.00	115 695.00	465 695.00	486 651.28	498 817.56
O1236-2/IE00626/F0041/X096/R0106/001/MMO	IDP Programme (Entertainment)	50 000.00	11 500.00	- 38 500.00	11 500.00	12 017.50	12 317.94
O1236-2/IE00628/F0041/X096/R0106/001/MMO	IDP Programme (Sound system)	50 000.00	52 500.00	2 500.00	52 500.00	54 862.50	56 234.06
O1236-2/IE00571/F0041/X096/R0106/001/MMO	IDP Programme (Tent)	100 000.00	-	- 100 000.00	-	-	-
O1236-2/IE00571/F0041/X096/R0105/001/MMO	IDP Programme (Décor, Stage, Ligthir	-	100 000.00	100 000.00	100 000.00	104 500.00	107 112.50
O1236-2/IE00703/F0041/X096/R0106/001/MMO	IDP Programme (Transport)	100 000.00	63 000.00	- 37 000.00	63 000.00	65 835.00	67 480.88
O1236-2/IE00754/F0041/X096/R0106/001/MMO	IDP Programme (Promotional Items)	50 000.00	49 950.00	- 50.00	49 950.00	52 197.75	53 502.69
O1236-2/IE00628/F0041/X096/R0106/001/MMO	IDP Programme (Videography)	-	-		-	-	-
		-	-		-	-	-
O0001/IE00595/F0041/X096/R0105/001/MMO	Skills Development Fund	-	8 990.67	15 316.92	15 316.92	16 006.18	16 406.34
		-	-		-	-	-
	Professional Fees	-	-		-	-	-
NEW	Professional Fees (PMS System)	-	-		-	-	-
O0001/IE00694/F0041/X096/R0106/001/MMO	Professional Fees (Development of A	400 000.00	295 000.00	137 000.00	537 000.00	561 165.00	575 194.13
O0001/IE00583/F0041/X096/R0105/001/MMO	Professional Fees (Annual Report Pri	180 000.00	-		180 000.00	188 100.00	192 802.50
O0001/IE00583/F0041/X096/R0106/001/MMO	Professional Fees (IDP Printing)	200 000.00	198 800.00	- 1 200.00	198 800.00	207 746.00	212 939.65
O0001/IE00847/F0041/X096/R0106/001/MMO	Professional Fees (Development of 5 Y	200 000.00	172 173.91	- 27 826.09	172 173.91	179 921.74	184 419.78
O0001/IE00847/F0041/X096/R3696/001/MMO	Professional Fees (Development of ID	350 000.00	-	- 100 000.00	250 000.00	261 250.00	267 781.25
O0001/IE00847/F0041/X096/R3702/001/MMO	Professional Fees (TIDs)	190 000.00	189 000.00	- 1 000.00	189 000.00	197 505.00	202 442.63
O0001/IE00847/F0041/X096/R0105/001/MMO	Professional Fees (Red Tape Reductio	-	-		-	-	-
O0001/IE00847/F0041/X096/R3697/001/MMO	Professional Fees (Mini IDPs)	-	-		-	-	-
		-	-		-	-	-
O0001/IE00060/F0041/X096/R0106/001/MMO	IDP Training Accomodation and Boar	40 000.00	-	- 40 000.00	-	-	-
O0001/IE00060/F0041/X096/R0105/001/MMO	PMS Training Accomodation and Boa	40 000.00	-	- 40 000.00	-	-	-
	IDP Engagement with Traditional I	-	-		-	-	-
O1240-17/IE00677/F0041/X096/R0106/001/MMO	Traditional Leaders (Catering)	-	-		-	-	-
O1240-17/IE00667/F0041/X096/R0106/001/MMO	Traditional Leaders (Sound)	-	-		-	-	-
O1240-17/IE00754/F0041/X096/R0106/001/MMO	Traditional Leaders (Promotional Mat	-	-		-	-	-

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
	IDP Representative Forum	-	-		-	-	-
O1240-10/IE00677/F0041/X096/R0106/001/MMO	IDP Representative Forum (Catering)	35 000.00	30 000.00	25 000.00	60 000.00	62 700.00	64 267.50
O1240-10/IE00667/F0041/X096/R0106/001/MMO	IDP Representative Forum (Sound)	-	-		-	-	-
O1240-10/IE00703/F0041/X096/R0106/001/MMO	IDP Representative Forum(Transport)	-	-		-	-	-
O1240-10/IE00754/F0041/X096/R0106/001/MMO	IDP Representative Forum(Promotiona	-	-		-	-	-
	Sector Stakeholder Engagements	-	-		-	-	-
O1240-18/IE00677/F0041/X096/R0106/001/MMO	IDP Sector Engagements (Catering)	-	-		-	-	-
O1240-18/IE00667/F0041/X096/R0106/001/MMO	IDP Sector Engagements(Sound)	-	-		-	-	-
O1240-18/IE00703/F0041/X096/R0106/001/MMO	IDP Sector Engagements(Transport)	-	-		-	-	-
	IDP Training	-	-		-	-	-
O1232-16/IE00677/F0041/X096/R0105/001/MMO	IDP Training (Catering)	-	-		-	-	-
O1232-16/IE00667/F0041/X096/R0105/001/MMO	IDP Training (Sound)	-	-		-	-	-
O1232-16/IE00847/F0041/X096/R0105/001/MMO	IDP Training (Service Provider - Cont	-	-		-	-	-
	PMS Training	-	-		-	-	-
O1232-15/IE00677/F0041/X096/R0105/001/MMO	PMS Training (Catering)	-	-		-	-	-
O1232-15/IE00667/F0041/X096/R0105/001/MMO	PMS Training (Sound)	-	-		-	-	-
O1232-15/IE00847/F0041/X096/R0105/001/MMO	PMS (Service Provider - Contracted S	-	-		-	-	-
	Annual Report	-	-		-	-	-
O0001/IE00677/F0041/X096/R0105/001/MMO	Annual Report Stakeholder Engageme	-	-		-	-	-
O0001/IE00667/F0041/X096/R0105/001/MMO	Annual Report Stakeholder Engageme	-	-		-	-	-
O0001/IE00604/F0041/X096/R0106/001/MMO	PMS/IDP Staff Uniforms	-	-		-	-	-
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X096/R0105/001/MMO	Subsistence,Travelling & Accommoda	18 000.00	11 873.14		18 000.00	18 810.00	19 280.25
O0001/IE00060/F0041/X096/R0105/001/MMO	Subsistence,Travelling & Accommoda	30 000.00	11 760.01		30 000.00	31 350.00	32 133.75
O0001/IE00059/F0041/X096/R0105/001/MMO	Conferences/Training (Registration Fe	13 000.00	-	- 5 000.00	8 000.00	8 360.00	8 569.00
O0001/IE00144/F0041/X096/R0105/001/MMO	Subsistence and Travelling Allowance	13 000.00	-		13 000.00	13 585.00	13 924.63
O0001/IE01583/F0041/X096/R0105/001/MMO	Subsistence,Travelling & Accommoda	-	-		-	-	-
O0001/IE00143/F0041/X096/R0105/001/MMO	Subsistence,Travelling & Accommoda	8 000.00	-	- 8 000.00	-	-	-
Total General Expenditure		**2 417 000.00**	**1 510 242.73**	**- 3 064.17**	**2 413 935.83**	**2 522 562.94**	**2 585 627.02**
Employee Related Cost							
O0001/IE00036/F0041/X096/R0105/001/MMO	Employee Related Costs (Salaries and	1 322 390.20	758 872.28	39 684.33	1 362 074.53	1 423 367.88	1 458 952.08
O0001/IE00038/F0041/X096/R0105/001/MMO	Employee Related Cost (Bonus)	105 199.18	108 640.45	3 441.27	108 640.45	113 529.27	116 367.50
O0001/IE00040/F0041/X096/R0105/001/MMO	Employee Related Cost (Bargaining C	423.36	175.70	21.24	444.60	464.61	476.22
O0001/IE00043/F0041/X096/R0105/001/MMO	Employee Related Cost-Medical Aid	81 473.16	48 583.20	8 804.04	90 277.20	94 339.67	96 698.17
O0001/IE00044/F0041/X096/R0105/001/MMO	Employee Related Cost (Provident Fu	321 733.95	199 203.92	20 060.52	341 794.47	357 175.22	366 104.60
O0001/IE00045/F0041/X096/R0105/001/MMO	Employee Related Cost (UIF)	6 376.32	2 479.68	- 1 525.44	4 850.88	5 069.17	5 195.90
O0001/IE00110/F0041/X096/R0105/001/MMO	Employee Related Cost (Long Term S	-	-	-	-	-	-
O0001/IE00126/F0041/X096/R0105/001/MMO	Employee Related Cost (Vehicle Allo	96 443.08	56 000.00	- 443.08	96 000.00	100 320.00	102 828.00

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE01521/F0041/X096/R0105/001/MMO	Employee Related Cost (Housing Subs	13 997.57	8 191.61	45.19	14 042.76	14 674.68	15 041.55
O0001/IE01530/F0041/X096/R0105/001/MMO	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X096/R0105/001/MMO	Employee Related Cost (Overtime)	30 000.00	-	- 15 000.00	15 000.00	15 675.00	16 066.88
Total Employee Related Cost		**1 978 036.83**	**1 182 146.84**	**55 088.06**	**2 033 124.89**	**2 124 615.51**	**2 177 730.90**
GRAND TOTAL EXPENDITURE (IPD/PMS)		**4 395 036.83**	**2 692 389.57**	**52 023.89**	**4 447 060.72**	**4 647 178.45**	**4 763 357.91**
PUBLIC PARTICIPATION							
REVENUE							
Transfers and Subsidies							
D0001/IR02344/F0041/X045/R0106/001/MMO	National Revenue Fund (Equitable Sha	- 6 373 481.74	- 4 736 494.81		- 5 995 784.41	- 6 265 594.71	- 6 422 234.58
Total Transfers and Subsidies		**- 6 373 481.74**	**- 4 736 494.81**	**-**	**- 5 995 784.41**	**- 6 265 594.71**	**- 6 422 234.58**
TOTAL REVENUE		**- 6 373 481.74**	**- 4 736 494.81**	**-**	**- 5 995 784.41**	**- 6 265 594.71**	**- 6 422 234.58**
General Expenditure							
	Ward Committes						
O1358-3/IE00060/F0041/X045/R0106/001/MMO	Ward Committes (Accommodation)		-		-	-	-
O1358-3/IE00677/F0041/X045/R0106/001/MMO	Ward Committes (Catering)	264 181.00	162 244.00		264 181.00	276 069.15	282 970.87
O0001/IE00586/F0041/X045/R0105/001/MMO	Ward Committes (Payment of Ward C	3 640 340.00	1 974 750.00	- 100 000.00	3 540 340.00	3 699 655.30	3 792 146.68
O1358-3/IE00840/F0041/X045/R0106/001/MMO	Ward Committes (Service Provider - C	328 382.74	174 000.00	- 154 382.74	174 000.00	181 830.00	186 375.75
O1358-3/IE00628/F0041/X045/R0106/001/MMO	Ward Committes (Sound System)	30 762.65	30 500.00	- 262.65	30 500.00	31 872.50	32 669.31
O1358-3/IE00703/F0041/X045/R0106/001/MMO	Ward Committes (Transportation)	123 572.20	29 950.95		123 572.20	129 132.95	132 361.27
O1358-3/IE00604/F0041/X045/R0106/001/MMO	Ward Committes (Uniform(T-shirts)	250 250.00	245 900.00	148 650.00	398 900.00	416 850.50	427 271.76
O0001/IE00592/F0041/X045/R0105/001/MMO	Seating Allowance for Traditional Lea	-	-		-	-	-
O1358-3/IE00754/F0041/X045/R0106/001/MMO	Ward Committees (Diaries)	200 000.00	199 500.00	- 500.00	199 500.00	208 477.50	213 689.44
O1358-3/IE00738/F0041/X045/R0106/001/MMO	Ward committees and Councillors Stat	-	-		-	-	-
O1358-3/IE00754/F0041/X045/R0106/001/MMO	Ward committees and Councillors Bea	-	-		-	-	-
O1358-3/IE00847/F0041/X045/R0106/001/MMO	Year End Closing Function (Ward con	-	-		-	-	-
	Isicathamiya Competion	-	-		-	-	-
O1308-2/IE00754/F0041/X045/R0106/001/MMO	Isicathamiya Compation (Gift and pro	80 000.00	30 000.00	- 20 000.00	60 000.00	62 700.00	64 267.50
O1308-2/IE00677/F0041/X045/R0106/001/MMO	Isicathamiya Compation (Catering)	20 000.00	11 500.00		20 000.00	20 900.00	21 422.50
O1308-2/IE00628/F0041/X045/R0106/001/MMO	Isicathamiya (Sound System)	-	-	4 450.00	4 450.00	4 650.25	4 766.51
	Ward Base Plan	-	-		-	-	-
O0022-7/IE00583/F0041/X045/R0106/001/MMO	Ward Based Plan Printing	-	-		-	-	-
O0022-7/IE00754/F0041/X045/R0106/001/MMO	Annual Report (Consulative meetings)	-	-		-	-	-

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0022-7/IE00595/F0041/X045/R0106/001/MMO	Ward Operational Plan(Development)	-	-		-	-	-
	Quaterly meetings for Traditional L	-	-		-	-	-
O1240-11/IE00677/F0041/X045/R0106/001/MMO	Quarterly meetings for Traditional Lea	62 940.00	5 760.00	- 30 000.00	32 940.00	34 422.30	35 282.86
O1240-11/IE00571/F0041/X045/R0106/001/MMO	Quarterly meetings for Traditional Lea	58 586.65	50 341.07		58 586.65	61 223.05	62 753.63
	Traditional Leaders Events	-	-		-	-	-
O1240-14/IE00754/F0041/X045/R0106/001/MMO	Traditional Leaders Events Promotion	250 000.00	176 500.00	- 5 000.00	245 000.00	256 025.00	262 425.63
	Year end function for Amakhosi an	-	-		-	-	-
O0022-9/IE00571/F0041/X045/R0106/001/MMO	Year End Function (Hire Tent)	20 000.00	-	- 20 000.00	-	-	-
O0022-9/IE00677/F0041/X045/R0106/001/MMO	Year End fFnction (Catering)	30 000.00	29 900.00	- 100.00	29 900.00	31 245.50	32 026.64
O0022-9/IE00667/F0041/X045/R0106/001/MMO	Year End Function (Sound System)	10 000.00	-	- 10 000.00	-	-	-
O0022-9/IE00754/F0041/X045/R0106/001/MMO	Year End Function (Promotional Items	-	-		-	-	-
	Speaker Imbizo	-	-		-	-	-
O1240-3/IE00677/F0041/X045/R0106/001/MMO	Speaker Imbizo (Catering)	-	-		-	-	-
O1240-4/IE00571/F0041/X045/R0106/001/MMO	Speaker Imbizo (Tent Hire)	-	-		-	-	-
O1240-4/IE00703/F0041/X045/R0106/001/MMO	Speaker Imbizo (Transport)	-	-		-	-	-
O1240-4/IE00754/F0041/X045/R0106/001/MMO	Speaker Imbizo (Promotional Material	-	-		-	-	-
	Speaker'S Community Engagement	-	-		-	-	-
O1240-19/IE00677/F0041/X045/R0106/001/MMO	Speaker'S Community Engagement (C	100 000.00	78 990.00	20 000.00	120 000.00	125 400.00	128 535.00
O1240-19/IE00571/F0041/X045/R0106/001/MMO	Speaker'S Community Engagement (T	-	-	30 970.00	30 970.00	32 363.65	33 172.74
O1240-19/IE00754/F0041/X045/R0106/001/MMO	Speaker'S Community Engagement (P	200 000.00	171 750.00	65 750.00	265 750.00	277 708.75	284 651.47
O1240-19/IE00703/F0041/X045/R0106/001/MMO	Speaker'S Community Engagement (T	100 000.00	-		100 000.00	104 500.00	107 112.50
		-	-		-	-	-
	Ward Committees Quortely meeting	-	-		-	-	-
O1358-4/IE00632/F0041/X045/R0106/001/MMO	Ward Committees Quortely meeting ((	150 526.00	95 500.00	- 55 026.00	95 500.00	99 797.50	102 292.44
O1358-4/IE00671/F0041/X045/R0106/001/MMO	Ward Committees Quortely meeting (T	200 000.00	30 000.00	- 140 000.00	60 000.00	62 700.00	64 267.50
O1358-4/IE00628/F0041/X045/R0106/001/MMO	Ward Committees Quortely meeting (S	20 000.00	-	- 20 000.00	-	-	-
O1358-4/IE00571/F0041/X045/R0106/001/MMO	Ward Committees Quortely meeting (	60 000.50	29 030.00	- 30 970.50	29 030.00	30 336.35	31 094.76
	ID Campaign	-	-		-	-	-
O0006-3/IE00671/F0041/X045/R0106/001/MMO	ID Campaign (Transport)	40 000.00	-	- 40 000.00	-	-	-
O0006-3/IE00754/F0041/X045/R0106/001/MMO	ID Campaigns (Promotional material)	20 000.00	-	10 000.00	30 000.00	31 350.00	32 133.75
O0006-3/IE00754/F0041/X045/R0105/001/MMO	Dermacation Public Consultation meet	-	-		-	-	-
	Proffesional Fees	-	-		-	-	-
O1235-7/IE00847/F0041/X045/R0106/001/MMO	Publuc Participation Strategy	-	-		-	-	-
		-	-		-	-	-
O1235-7/IE00756/F0041/X045/R0106/001/MMO	Public Participation Benners	-	-		-	-	-
	Municipal Rapid Response	-	-		-	-	-
O0021-1/IE00677/F0041/X045/R0106/001/MMO	Municipal Rapid Response (Catering)	62 940.00	-	- 27 940.00	35 000.00	36 575.00	37 489.38
O0021-1/IE00677/F0041/X045/R0105/001/MMO	Complains Management System (Cate	-	-		-	-	-
O0021-1/IE00754/F0041/X045/R0106/001/MMO	ICMS and MRRT Promotional Items	-	-		-	-	-

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X045/R3696/001/MMO	Subsistence,Travelling & Accommoda	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00060/F0041/X045/R3696/001/MMO	Subsistence,Travelling & Accommoda	20 000.00	9 664.56	- 10 335.44	9 664.56	10 099.47	10 351.95
O0001/IE00059/F0041/X045/R3696/001/MMO	Conferences/Training (Registration Fe	6 000.00	-	- 6 000.00	-	-	-
O0001/IE00144/F0041/X045/R3696/001/MMO	Subsistence and Travelling Allowance	10 000.00	-	16 000.00	26 000.00	27 170.00	27 849.25
O0001/IE01583/F0041/X045/R3696/001/MMO	Subsistence,Travelling & Accommoda	-	-		-	-	-
O0001/IE00143/F0041/X045/R3696/001/MMO	Subsistence,Travelling & Accommoda	5 000.00	-		5 000.00	5 225.00	5 355.63
Total General Expenditure		**6 373 481.74**	**3 535 780.58**	**- 377 697.33**	**5 995 784.41**	**6 265 594.71**	**6 422 234.58**
Employee Related Cost							
O0001/IE00036/F0041/X045/R3696/001/MMO	Employee Related Costs (Salaries and Allowances)				-	-	-
O0001/IE00038/F0041/X045/R3696/001/MMO	Employee Related Cost (Bonus)				-	-	-
O0001/IE00040/F0041/X045/R3696/001/MMO	Employee Related Cost (Bargaining Council)				-	-	-
O0001/IE00043/F0041/X045/R3696/001/MMO	Employee Related Cost-Medical Aid				-	-	-
O0001/IE00044/F0041/X045/R3696/001/MMO	Employee Related Cost (Provident Fund and Pension - RA)				-	-	-
O0001/IE00045/F0041/X045/R3696/001/MMO	Employee Related Cost (UIF)				-	-	-
O0001/IE00110/F0041/X045/R3696/001/MMO	Employee Related Cost (Long Term Service Awards)				-	-	-
O0001/IE00126/F0041/X045/R3696/001/MMO	Employee Related Cost (Vehicle Allowance)				-	-	-
O0001/IE01521/F0041/X045/R3696/001/MMO	Employee Related Cost (Housing Subsidy)				-	-	-
O0001/IE01530/F0041/X045/R3696/001/MMO	Employee related cost (Leave Pay)				-	-	-
O0001/IE03969/F0041/X045/R3696/001/MMO	Employee Related Cost (Overtime)				-	-	-
O0001/IE00119/F0041/X045/R0105/001/MMO	Employee Related Cost (Accommodat	-					
Total Employee Related Cost		-	-	-	-	-	-
GRAND TOTAL EXPENDITURE (PUBLIC PARTICIPATION)		**6 373 481.74**	**3 535 780.58**	**- 377 697.33**	**5 995 784.41**	**6 265 594.71**	**6 422 234.58**
INTERNAL AUDIT							
REVENUE							
D0001/IR02344/F0041/X081/R0106/001/MMO	National Revenue Fund (Equitable Sh	- 5 642 794.76	- 4 193 479.99		- 6 316 520.41	- 6 600 763.83	- 6 765 782.93
Total Transfers and Subsidies		**- 5 642 794.76**	**- 4 193 479.99**	-	**- 6 316 520.41**	**- 6 600 763.83**	**- 6 765 782.93**
TOTAL REVENUE		**- 5 642 794.76**	**- 4 193 479.99**	-	**- 6 316 520.41**	**- 6 600 763.83**	**- 6 765 782.93**
General Expenditure							
O1350-1/IE00567/F0041/X081/R0106/001/MMO	External Audit fees (Audit Fees - AG)	2 100 000.00	2 847 520.48	747 520.48	2 847 520.48	2 975 658.90	3 050 050.37
O1350-1/IE00685/F0041/X081/R0106/001/MMO	Internal Audit Fees	1 400 000.00	193 935.10	100 000.00	1 500 000.00	1 567 500.00	1 606 687.50
O1350-1/IE00685/F0041/X081/R0105/001/MMO	Professional - Fees (Internal Audit an	-	-		-	-	-

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1350-1/IE00584/F0041/X081/R0106/001/MMO	Membership Fees (IMFO)	14 000.00	4 586.20	6 000.00	20 000.00	20 900.00	21 422.50
O1350-1/IE00847/F0041/X081/R0106/001/MMO	Professional - Governance Academy	80 000.00	-	- 60 000.00	20 000.00	20 900.00	21 422.50
	Audit And Performance Committee	-	-		-	-	-
O0006-6/IE00815/F0041/X081/R0106/001/MMO	APC Allowance Fees	370 000.00	182 838.96		370 000.00	386 650.00	396 316.25
O0006-6/IE00144/F0041/X081/R0106/001/MMO	APC S & T	53 000.00	10 674.88	- 23 000.00	30 000.00	31 350.00	32 133.75
O0006-6/IE00677/F0041/X081/R0106/001/MMO	APC Catering	53 000.00	11 760.00	- 33 000.00	20 000.00	20 900.00	21 422.50
	MPAC	-	-		-	-	-
O0006-5/IE00677/F0041/X081/R0106/001/MMO	MPAC Catering	35 000.00	20 985.00	40 000.00	75 000.00	78 375.00	80 334.38
O0006-5/IE00847/F0041/X081/R0106/001/MMO	MPAC Training	50 000.00	-	40 000.00	90 000.00	94 050.00	96 401.25
O0006-5/IE00060/F0041/X081/R0106/001/MMO	MPAC Accommodation	-	-		-	-	-
O0006-5/IE00694/F0041/X081/R0106/001/MMO	MPAC Co Sourcing to carry out S59 a	150 000.00	-	- 150 000.00	-	-	-
	MPAC Public Hearing	-	-		-	-	-
O0006-10/IE00677/F0041/X081/R0106/001/MMO	MPAC Public Hearing (Catering)	-	-		-	-	-
NEW	MPAC Public Hearing (Entertainment	-	-		-	-	-
O0006-10/IE00667/F0041/X081/R0106/001/MMO	MPAC Public Hearing (Sound system	-	-		-	-	-
NEW	MPAC Public Hearing (Tent)	-	-		-	-	-
O0006-10/IE00703/F0041/X081/R0106/001/MMO	MPAC Public Hearing (Transport)	-	-		-	-	-
O0006-10/IE00754/F0041/X081/R0106/001/MMO	MPAC Public Hearing (Promotional It	-	-		-	-	-
O0006-10/IE00060/F0041/X081/R0106/001/MMO	MPAC Public Hearing (Accommodati	-	-		-	-	-
	Disciplinary Board	-	-		-	-	-
O0006-7/IE00815/F0041/X081/R0106/001/MMO	DB Allowance Fees	-	-		-	-	-
O0006-7/IE00144/F0041/X081/R0106/001/MMO	DB S & T	-	-		-	-	-
O0006-7/IE00677/F0041/X081/R0106/001/MMO	DB Catering	-	-		-	-	-
		-	-		-	-	-
O0001/IE00595/F0041/X081/R0105/001/MMO	Skills Development Fund	8 643.95	5 345.76	283.86	8 927.81	9 329.56	9 562.80
		-	-		-	-	-
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X081/R0105/001/MMO	Subsistence,Travelling & Accommoda	15 000.00	4 395.76	5 000.00	20 000.00	20 900.00	21 422.50
O0001/IE00060/F0041/X081/R0105/001/MMO	Subsistence,Travelling & Accommoda	50 000.00	21 052.12	15 000.00	65 000.00	67 925.00	69 623.13
O0001/IE00059/F0041/X081/R0105/001/MMO	Conferences/Training (Registration Fe	30 000.00	13 459.13	30 000.00	60 000.00	62 700.00	64 267.50
O0001/IE00144/F0041/X081/R0105/001/MMO	Subsistence and Travelling Allowance	15 000.00	1 254.48	- 5 000.00	10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X081/R0105/001/MMO	Subsistence,Travelling & Accommoda	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X081/R0105/001/MMO	Subsistence,Travelling & Accommoda	10 000.00	4 461.30	- 5 000.00	5 000.00	5 225.00	5 355.63
Total General Expenditure		**4 438 643.95**	**3 322 269.17**	**702 804.34**	**5 141 448.29**	**5 372 813.46**	**5 507 133.80**
Employee Related Cost							
O0001/IE00036/F0041/X081/R0105/001/MMO	Employee Related Costs (Salaries and	787 711.01	427 619.22	- 34 649.44	753 061.58	786 949.35	806 623.08
O0001/IE00038/F0041/X081/R0105/001/MMO	Employee Related Cost (Bonus)	60 642.58	61 088.46	445.88	61 088.46	63 837.45	65 433.38
O0001/IE00040/F0041/X081/R0105/001/MMO	Employee Related Cost (Bargaining C	267.00	87.85	7.20	274.20	286.54	293.70

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE00043/F0041/X081/R0105/001/MMO	Employee Related Cost-Medical Aid	68 587.66	40 538.05	906.14	69 493.80	72 621.02	74 436.55
O0001/IE00044/F0041/X081/R0105/001/MMO	Employee Related Cost (Provident Fur	185 465.03	112 250.04	6 963.61	192 428.64	201 087.93	206 115.13
O0001/IE00045/F0041/X081/R0105/001/MMO	Employee Related Cost (UIF)	4 250.88	1 239.84	- 1 525.44	2 725.44	2 848.08	2 919.29
O0001/IE00110/F0041/X081/R0105/001/MMO	Employee Related Cost (Long Term Se	-	-		-	-	-
O0001/IE00126/F0041/X081/R0105/001/MMO	Employee Related Cost (Vehicle Allov	97 226.64	56 000.00	- 1 226.64	96 000.00	100 320.00	102 828.00
O0001/IE01521/F0041/X081/R0105/001/MMO	Employee Related Cost (Housing Subs	-	-	-	-	-	-
O0001/IE01530/F0041/X081/R0105/001/MMO	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X081/R0105/001/MMO	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X081/R0105/001/MMO	Employee Related Cost (Accommodation, Travel and Incidental)						
Total Employee Related Cost		**1 204 150.81**	**698 823.46**	**- 29 078.69**	**1 175 072.12**	**1 227 950.37**	**1 258 649.13**
TOTAL INTERNAL AUDIT		**5 642 794.76**	**4 021 092.63**	**673 725.65**	**6 316 520.41**	**6 600 763.83**	**6 765 782.93**
RISK AND COMPLIANCE							
REVENUE							
D0001/IR02344/F0041/X056/R0106/001/MMO	National Revenue Fund (Equitable Sh	- 1 413 161.33	- 1 050 199.83		- 1 374 251.73	- 1 436 093.05	- 1 471 995.38
Total Transfers and Subsidies		**- 1 413 161.33**	**- 1 050 199.83**	**-**	**- 1 374 251.73**	**- 1 436 093.05**	**- 1 471 995.38**
TOTAL REVENUE		**- 1 413 161.33**	**- 1 050 199.83**	**-**	**- 1 374 251.73**	**- 1 436 093.05**	**- 1 471 995.38**
General Expenditure							
O1350-2/IE00694/F0041/X056/R0106/001/MMO	Risk Management Professional Fees	68 000.00	21 000.00		68 000.00	71 060.00	72 836.50
O1350-2/IE00847/F0041/X056/R0106/001/MMO	Risk Management Awarenessess	45 000.00	-		45 000.00	47 025.00	48 200.63
O1350-2/IE00677/F0041/X056/R0106/001/MMO	Risk Management Catering	-	-		-	-	-
O1350-2/IE00778/F0041/X056/R0106/001/MMO	Shared Fraud hotline	25 000.00	-	- 25 000.00	-	-	-
O1350-2/IE00584/F0041/X056/R0106/001/MMO	Membership Fees (IRMSA)	8 400.00	-		8 400.00	8 778.00	8 997.45
O0001/IE00595/F0041/X056/R0105/001/MMO	Skills Development Fund	8 538.75	5 402.53	504.38	9 043.13	9 450.07	9 686.32
O1350-2/IE00604/F0041/X056/R0106/001/MMO	Protective Clothing	10 000.00	-	- 10 000.00	-	-	-
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X056/R0105/001/MMO	Subsistence,Travelling & Accommoda	10 000.00	3 947.52	- 4 000.00	6 000.00	6 270.00	6 426.75
O0001/IE00060/F0041/X056/R0105/001/MMO	Subsistence,Travelling & Accommoda	15 000.00	4 773.91		15 000.00	15 675.00	16 066.88
O0001/IE00059/F0041/X056/R0105/001/MMO	Conferences/Training (Registration Fe	16 000.00	12 250.00		16 000.00	16 720.00	17 138.00
O0001/IE00144/F0041/X056/R0105/001/MMO	Subsistence and Travelling Allowance	10 000.00	1 273.00		10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X056/R0105/001/MMO	Subsistence,Travelling & Accommoda	-	-		-	-	-
O0001/IE00143/F0041/X056/R0105/001/MMO	Subsistence,Travelling & Accommoda	5 000.00	4 695.65		5 000.00	5 225.00	5 355.63
Total General Expenditure		**220 938.75**	**53 342.61**	**- 38 495.62**	**182 443.13**	**190 653.07**	**195 419.40**

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
Employee Related Cost							
O0001/IE00036/F0041/X056/R0105/001/MMO	Employee Related Costs (Salaries and	770 660.92	427 619.22	- 13 201.03	757 459.89	791 545.58	811 334.22
O0001/IE00038/F0041/X056/R0105/001/MMO	Employee Related Cost (Bonus)	59 221.74	61 088.46	1 866.72	61 088.46	63 837.44	65 433.38
O0001/IE00040/F0041/X056/R0105/001/MMO	Employee Related Cost (Bargaining C	267.00	87.85	27.00	294.00	307.23	314.91
O0001/IE00043/F0041/X056/R0105/001/MMO	Employee Related Cost-Medical Aid	65 184.59	38 021.95	1 793.11	66 977.70	69 991.70	71 741.49
O0001/IE00044/F0041/X056/R0105/001/MMO	Employee Related Cost (Provident Fu	181 119.69	112 250.04	12 100.65	193 220.35	201 915.26	206 963.14
O0001/IE00045/F0041/X056/R0105/001/MMO	Employee Related Cost (UIF)	4 250.88	1 239.84	- 1 525.44	2 725.44	2 848.08	2 919.29
O0001/IE00110/F0041/X056/R0105/001/MMO	Employee Related Cost (Long Term S	-	-	-	-	-	-
O0001/IE00126/F0041/X056/R0105/001/MMO	Employee Related Cost (Vehicle Allov	97 520.19	56 000.00	- 1 520.19	96 000.00	100 320.00	102 828.00
O0001/IE01521/F0041/X056/R0105/001/MMO	Employee Related Cost (Housing Subs	13 997.57	8 191.61	45.19	14 042.76	14 674.68	15 041.55
O0001/IE01530/F0041/X056/R0105/001/MMO	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X056/R0105/001/MMO	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X056/R0105/001/MMO	Employee Related Cost (Accommodation, Travel and Incidental)						
Total Employee Related Cost		**1 192 222.58**	**704 498.97**	**- 413.98**	**1 191 808.60**	**1 245 439.98**	**1 276 575.98**
TOTAL EXPENDITURE RISK AND COMPLIANCE		**1 413 161.33**	**757 841.58**	**- 38 909.60**	**1 374 251.73**	**1 436 093.05**	**1 471 995.38**
MUNICIPAL MANAGER'S OFFICE							
REVENUE							
Transfers and Subsidies							
D0001/IR02344/F0041/X045/R0105/001/MMO	National Revenue Fund (Equitable Sh	- 10 314 670.18	- 7 665 414.44		- 11 342 963.86	- 11 853 397.24	- 12 149 732.17
Total Transfers and Subsidies		**- 10 314 670.18**	**- 7 665 414.44**	**-**	**- 11 342 963.86**	**- 11 853 397.24**	**- 12 149 732.17**
TOTAL REVENUE		**- 10 314 670.18**	**- 7 665 414.44**	**-**	**- 11 342 963.86**	**- 11 853 397.24**	**- 12 149 732.17**
General Expenditure							
	Subsistence and Travelling Allowance						
O0001/IE00144/F0041/X045/R0105/001/MMO	Subsistence and Travelling Allowance	20 000.00	14 346.80	10 000.00	30 000.00	31 350.00	32 133.75
O0001/IE01583/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodati	10 000.00	3 913.04	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00143/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodati	10 000.00	7 565.22	3 000.00	13 000.00	13 585.00	13 924.63
O0001/IE01581/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodati	25 000.00	22 621.75	15 000.00	40 000.00	41 800.00	42 845.00
O0001/IE00060/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodati	60 000.00	31 735.04		60 000.00	62 700.00	64 267.50
O0001/IE00059/F0041/X045/R0105/001/MMO	Conferences/Training (Registration Fe	25 000.00	-	- 25 000.00	-	-	-
		-	-		-	-	-
	Proffesional Fees	-	-		-	-	-
O0022-10/IE00847/F0041/X045/R0106/001/MMO	Professional Fees (Institutional Arrang	666 000.00	325 000.00	159 000.00	825 000.00	862 125.00	883 678.13
O0022-12/IE00847/F0041/X045/R0106/001/MMO	Professional Fees (Municipal Successi	560 000.00	522 500.00	- 37 500.00	522 500.00	546 012.50	559 662.81
O0022-13/IE00847/F0041/X045/R0106/001/MMO	Professional Fees (Municipal Staff As	630 000.00	630 000.00		630 000.00	658 350.00	674 808.75

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0022-14/IE00847/F0041/X045/R0106/001/MMO	Professional Fees (Performance Manag	-	-		-	-	-
		-	-		-	-	-
	Stakeholders Engagement	-	-		-	-	-
O1235-8/IE00677/F0041/X045/R0105/001/MMO	Stakeholders Engagement (Catering)	90 000.00	29 000.00		90 000.00	94 050.00	96 401.25
O1235-8/IE00703/F0041/X045/R0105/001/MMO	Stakeholders Engagement (Transport)	-	-		-	-	-
O1235-8/IE00571/F0041/X045/R0105/001/MMO	Stakeholders Engagement (Tent)	60 000.00	-		60 000.00	62 700.00	64 267.50
O1235-8/IE00667/F0041/X045/R0105/001/MMO	Stakeholders Engagement (Sound and	-	-		-	-	-
O1235-8/IE00754/F0041/X045/R0105/001/MMO	Stakeholders Engagement (Promotiona	-	-		-	-	-
		-	-		-	-	-
O0001/IE00595/F0041/X045/R0105/001/MMO	Skills Development Fund	73 535.73	44 511.58	502.26	74 037.99	77 369.70	79 303.94
		-	-		-	-	-
Total General Expenditure		**2 229 535.73**	**1 631 193.43**	**122 002.26**	**2 351 537.99**	**2 457 357.20**	**2 518 791.13**
Employee Related Cost							
O0001/IE00036/F0041/X045/R0105/001/MMO	Employee Related Cost (Salaries and /	5 168 481.75	3 100 180.38	110 530.92	5 279 012.67	5 516 568.24	5 654 482.44
O0001/IE00038/F0041/X045/R0105/001/MMO	Employee Related Cost (Bonus)	163 125.16	166 134.84	3 009.68	166 134.84	173 610.91	177 951.18
O0001/IE00040/F0041/X045/R0105/001/MMO	Employee Related Cost (Bargaining C	2 868.00	1 644.05	118.90	2 986.90	3 121.31	3 199.34
O0001/IE00043/F0041/X045/R0105/001/MMO	Employee Related Cost (Medical Aid)	95 547.28	55 933.80	4 565.12	100 112.40	104 617.46	107 232.89
O0001/IE00044/F0041/X045/R0105/001/MMO	Employee Related Cost (Provident Fur	453 610.28	277 065.82	21 523.09	475 133.37	496 514.37	508 927.23
O0001/IE00045/F0041/X045/R0105/001/MMO	Employee Related Cost (UIF)	40 383.36	23 098.47	- 885.60	39 497.76	41 275.16	42 307.04
O0001/IE00110/F0041/X045/R0105/001/MMO	Employee Related Cost (Long Term S	-	-	66 292.36	66 292.36	69 275.51	71 007.40
O0001/IE00126/F0041/X045/R0105/001/MMO	Employee Related Cost (Vehicle Allov	137 729.60	78 227.73	- 3 624.92	134 104.68	140 139.39	143 642.88
O0001/IE01521/F0041/X045/R0105/001/MMO	Employee Related Cost (Housing Subs	-	8 191.61	14 042.76	14 042.76	14 674.68	15 041.55
O0001/IE01530/F0041/X045/R0105/001/MMO	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE01537/F0041/X045/R0105/001/MMO	Employees Related Cost Clothing Allo	612 000.00	335 750.00	- 21 250.00	590 750.00	617 333.75	632 767.09
O0001/IE03969/F0041/X045/R0105/001/MMO	Employee Related Cost (Overtime)	70 000.00	60 158.52	15 000.00	85 000.00	88 825.00	91 045.63
O0001/IE00128/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	753 713.04	438 225.34	695 176.00	1 448 889.04	1 514 089.05	1 551 941.27
O0001/IE06107/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	-	-	-	-	-	-
O0001/IE00136/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	65 184.59	38 021.95	1 793.11	66 977.70	69 991.70	71 741.49
O0001/IE06266/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	2 125.44	1 239.84	- 2 125.44	-	-	-
O0001/IE00140/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	-		2 125.44	2 125.44	2 221.08	2 276.61
O0001/IE01556/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	-	-	-	-	-	-
O0001/IE01560/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	-	-	-	-	-	-
O0001/IE00130/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	-		-	-	-	-
O0001/IE00138/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	-		-	-	-	-
				-	-	-	-
O0001/IE06910/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	256 365.96	149 546.81	- 256 365.96	-	-	-
O0001/IE01564/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Ma	-	-	256 365.96	256 365.96	267 902.43	274 599.99
O0001/IE01558/F0041/X045/R0105/001/MMO	Employee Related Cost (Director finar	72 000.00	42 000.00	-	72 000.00	75 240.00	77 121.00

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE00128/F0041/X045/R3696/001/MMO	Employee Related Cost (Director finar	120 000.00	70 000.00	-	120 000.00	125 400.00	128 535.00
O0001/IE00128/F0041/X045/R3707/001/MMO	Employee Related Cost (Director finar	72 000.00	42 000.00	-	72 000.00	75 240.00	77 121.00
Totals Employee Related Cost		**8 085 134.45**	**4 887 419.16**	**906 291.42**	**8 991 425.87**	**9 396 040.04**	**9 630 941.04**
GRAND TOTAL EXPENDITURE (MUNICIPALMANAGER'S OFFICE)		**10 314 670.18**	**6 518 612.59**	**1 028 293.68**	**11 342 963.86**	**11 853 397.24**	**12 149 732.17**
COMMUCATION							
REVENUE							
D0001/IR02344/F0041/X054/R0106/001/MMO	National Revenue Fund (Equitable Sh	- 3 258 306.47	- 2 421 431.40		- 3 887 241.11	- 4 062 166.96	- 4 163 721.14
Total Transfers and Subsidies		**- 3 258 306.47**	**- 2 421 431.40**	**-**	**- 3 887 241.11**	**- 4 062 166.96**	**- 4 163 721.14**
TOTAL REVENUE		**- 3 258 306.47**	**- 2 421 431.40**	**-**	**- 3 887 241.11**	**- 4 062 166.96**	**- 4 163 721.14**
General Expenditure							
	Communication						
O1239-1/IE00754/F0041/X054/R0106/001/MMO	Communication (Promotional Items)	150 000.00	116 455.00	50 000.00	200 000.00	209 000.00	214 225.00
O1239-1/IE00772/F0041/X054/R0105/001/MMO	Communication (Mayor slot (Publicity	900 000.00	958 501.00	558 501.00	1 458 501.00	1 524 133.55	1 562 236.88
O1239-1/IE00772/F0041/X054/R0106/001/MMO	Communication (Media, Radio, TV ar	200 000.00	158 000.00	- 42 000.00	158 000.00	165 110.00	169 237.75
O1239-1/IE00847/F0041/X054/R0106/001/MMO	Communication Strategy	-	-		-	-	-
O1239-1/IE00837/F0041/X054/R0106/001/MMO	Communication (Networking Sessions	-	-		-	-	-
	Marketing	-	-		-	-	-
O1239-3/IE00751/F0041/X054/R0106/001/MMO	Marketing Adverts	-	-		-	-	-
O1239-3/IE00755/F0041/X054/R0106/001/MMO	Marketing (Newsletter)	80 000.00	-	- 80 000.00	-	-	-
O1239-3/IE00751/F0041/X054/R0105/001/MMO	Marketing (Social Media)	-	-		-	-	-
O1239-3/IE00754/F0041/X054/R0106/001/MMO	Marketing (Sponsorship)	100 000.00	98 450.00	90 000.00	190 000.00	198 550.00	203 513.75
O1239-3/IE00628/F0041/X054/R0106/001/MMO	Marketing (Video)	100 000.00	168 700.00	68 700.00	168 700.00	176 291.50	180 698.79
O1239-3/IE00656/F0041/X054/R0106/001/MMO	Marketing (Photography)	80 000.00	-	- 50 000.00	30 000.00	31 350.00	32 133.75
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X054/R0105/001/MMO	Subsistence,Travelling & Accommoda	10 000.00	-	- 4 000.00	6 000.00	6 270.00	6 426.75
O0001/IE00060/F0041/X054/R0105/001/MMO	Subsistence,Travelling & Accommoda	15 000.00	5 592.00		15 000.00	15 675.00	16 066.88
O0001/IE00059/F0041/X054/R0105/001/MMO	Conferences/Training (Registration Fe	6 000.00	-	- 6 000.00	-	-	-
O0001/IE00144/F0041/X054/R0105/001/MMO	Subsistence and Travelling Allowance	10 000.00	23 208.98	50 000.00	60 000.00	62 700.00	64 267.50
O0001/IE01583/F0041/X054/R0105/001/MMO	Subsistence,Travelling & Accommoda	-	-		-	-	-
O0001/IE00143/F0041/X054/R0105/001/MMO	Subsistence,Travelling & Accommoda	5 000.00	-	- 5 000.00	-	-	-
		-	-		-	-	-
O0001/IE00595/F0041/X054/R0105/001/MMO	Skills Development Fund	10 948.48	7 021.37	811.09	11 759.57	12 288.75	12 595.97
O0029-4/IE00018/F0041/X054/R0105/001/MMO	Professional Fees (Website Hosting)	130 000.00	73 504.10		130 000.00	135 850.00	139 246.25
Total General Expenditure		**1 796 948.48**	**1 609 432.45**	**631 012.09**	**2 427 960.57**	**2 537 218.80**	**2 600 649.27**

2025/2026 ADJUSTED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
Employee Related Cost							
O0001/IE00036/F0041/X054/R0105/001/MMO	Employee Related Costs (Salaries and	1 007 216.12	586 094.88	- 2 481.99	1 004 734.13	1 049 947.17	1 076 195.85
O0001/IE00038/F0041/X054/R0105/001/MMO	Employee Related Cost (Bonus)	35 146.11	36 254.85	1 108.74	36 254.85	37 886.32	38 833.48
O0001/IE00040/F0041/X054/R0105/001/MMO	Employee Related Cost (Bargaining C	286.80	175.70	14.40	301.20	314.75	322.62
O0001/IE00043/F0041/X054/R0105/001/MMO	Employee Related Cost-Medical Aid	22 852.46	13 318.80	666.34	23 518.80	24 577.15	25 191.57
O0001/IE00044/F0041/X054/R0105/001/MMO	Employee Related Cost (Provident Fur	161 775.27	99 018.64	7 970.97	169 746.24	177 384.82	181 819.44
O0001/IE00045/F0041/X054/R0105/001/MMO	Employee Related Cost (UIF)	4 250.88	2 479.68	-	4 250.88	4 442.17	4 553.22
O0001/IE00110/F0041/X054/R0105/001/MMO	Employee Related Cost (Long Term S	-	-	-	-	-	-
O0001/IE00126/F0041/X054/R0105/001/MMO	Employee Related Cost (Vehicle Allov	229 830.35	128 610.09	- 9 355.91	220 474.44	230 395.79	236 155.68
O0001/IE01521/F0041/X054/R0105/001/MMO	Employee Related Cost (Housing Subs	-	-	-	-	-	-
O0001/IE01530/F0041/X054/R0105/001/MMO	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X054/R0105/001/MMO	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X054/R0105/001/MMO	Employee Related Cost (Accommodat	-					
Total Employee Related Cost		**1 461 357.99**	**865 952.64**	**- 2 077.45**	**1 459 280.54**	**1 524 948.17**	**1 563 071.87**
TOTAL COMMUNICATION		**3 258 306.47**	**2 475 385.09**	**628 934.64**	**3 887 241.11**	**4 062 166.96**	**4 163 721.14**
TOTAL EXPENDITURE (MUNICIPAL MANAGER)		**31 397 451.30**	**20 001 102.04**	**1 966 370.94**	**33 363 822.24**	**34 865 194.24**	**35 736 824.10**
(SUPLUS)/DEFICIT		-	**- 3 332 118.90**	**1 966 370.94**	-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
LIBRARY							
REVENUE							
Transfers and Subsidies							
D0001/IR006985/F13636/X024/R0106/001/COMM	Provincialisation of libraries Grant	- 1 070 000.00	- 166 832.40		- 1 070 000.00	- 1 118 000.00	- 1 170 000.00
D0001/IR006985/F13637/X024/R0105/001/COMM	Community Library Services Grant	- 1 243 000.00	- 1 777 326.11	186 000.00	- 1 057 000.00	- 1 232 000.00	- 1 289 000.00
D0001/IR02344/F0041/X024/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 896 978.86	- 666 595.81		- 1 211 296.14	- 1 138 519.47	- 1 116 732.45
Total Transfers and Subsidies		**- 3 209 978.86**	**- 2 610 754.32**	**186 000.00**	**- 3 338 296.14**	**- 3 488 519.47**	**- 3 575 732.45**
Sales of Goods and Rendering of Services							
D0001/IR00961/F0047/X024/R0105/001/COMM	Library fee	- 5 000.00	- 6 010.52		- 5 000.00	- 5 225.00	- 5 355.63
Total		**- 5 000.00**	**- 6 010.52**	-	**- 5 000.00**	**- 5 225.00**	**- 5 355.63**
TOTAL REVENUE		**- 3 214 978.86**	**- 2 616 764.84**	**186 000.00**	**- 3 343 296.14**	**- 3 493 744.47**	**- 3 581 088.08**
EXPENDITURE							
General Expenditure							
	Reading Programme						
O1255-1/IE00677/F0041/X024/R0106/001/COMM	Reading Programme (Catering)	25 000.00	5 480.00		25 000.00	26 125.00	26 778.13
O0001/IE00583/F0041/X024/R0105/001/COMM	Reading Programme (Library Books)	50 000.00	-		50 000.00	52 250.00	53 556.25
O1255-1/IE00754/F0041/X024/R0105/001/COMM	Reading Programme (Promotional Items)	-	-		-	-	-
O1255-1/IE00756/F0041/X024/R0105/001/COMM	Reading Programme (Notice Board/Cabinet)	-	-		-	-	-
O0001/IE00595/F13636/X024/R0105/001/COMM	Skills Development Fund (Library Grant)	22 802.39	15 578.71	2 416.37	25 218.76	26 353.60	27 012.44
Total General Expenditure		**97 802.39**	**21 058.71**	**2 416.37**	**100 218.76**	**104 728.60**	**107 346.82**
Employee Related Cost							
O0001/IE00040/F13636/X024/R0105/001/COMM	Employee Related Cost (Council Industrial Library)	984.00	527.10	43.20	1 027.20	1 073.42	1 100.26
O0001/IE01530/F13636/X024/R0105/001/COMM	Employee Related Cost (Leave Pay Library)	-	12 837.20	12 837.20	12 837.20	13 414.87	13 750.25
O0001/IE00045/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (UIF)	14 878.08	7 439.04	- 1 525.44	13 352.64	13 953.51	14 302.35
O0001/IE00038/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Bonus)	171 972.77	175 279.77	3 307.01	175 279.78	183 167.37	187 746.56
O0001/IE01521/F9283/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Housing	-	-	-	-	-	-
O0001/IE00043/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Medical	186 597.38	109 372.45	4 356.82	190 954.20	199 547.14	204 535.82
O0001/IE03969/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Overtim	180 000.00	124 380.88	-	180 000.00	188 100.00	192 802.50
O0001/IE00044/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Provider	434 070.95	274 288.41	46 042.99	480 113.94	501 719.07	514 262.04
O0001/IE00036/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Salaries	58 694.42	1 224 454.95	-	58 694.42	61 335.67	62 869.06
O0001/IE00036/F13637/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Salaries	1 243 000.00	-	- 253 478.14	989 521.86	1 161 335.34	1 240 618.72
O0001/IE00036/F0041/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Salaries	821 978.86	-	314 317.28	1 136 296.14	1 060 144.47	1 036 398.08
O0001/IE00119/F0041/X024/R0105/001/COMM	Employee Related Cost (Accommodation, Travel and Incide	-					
Total Employee Related Cost		**3 112 176.47**	**1 928 579.80**	**125 900.91**	**3 238 077.38**	**3 383 790.86**	**3 468 385.63**
GRAND TOTAL EXPENDITURE (LIBRARY)		**3 209 978.86**	**1 949 638.51**	**128 317.28**	**3 338 296.14**	**3 488 519.47**	**3 575 732.45**
SOCIAL COHESION							
REVENUE							

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
D0001/IR02344/F0041/X008/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 4 419 543.88	- 3 284 413.01		- 4 040 016.89	- 4 221 817.65	- 4 327 363.09
Total Transfers and Subsidies		**- 4 419 543.88**	**- 3 284 413.01**	**-**	**- 4 040 016.89**	**- 4 221 817.65**	**- 4 327 363.09**
TOTAL REVENUE		**- 4 419 543.88**	**- 3 284 413.01**	**-**	**- 4 040 016.89**	**- 4 221 817.65**	**- 4 327 363.09**
General Expenditure							
	Social Cohesion /Gender						
O1252-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion /Gender(Catering)	40 000.00	40 500.00	500.00	40 500.00	42 322.50	43 380.56
O1252-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Gift / promotional material)	40 000.00	29 987.50		40 000.00	41 800.00	42 845.00
O1252-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Sound System and Stag)	15 000.00	15 000.00		15 000.00	15 675.00	16 066.88
	Social Cohesion/ Disability Programme	-	-		-	-	-
O1245-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/ Disability (Gift and Promotional Items)	30 000.00	26 082.00	- 3 918.00	26 082.00	27 255.69	27 937.08
O1245-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (Catering,)	60 000.00	22 000.00	- 10 000.00	50 000.00	52 250.00	53 556.25
O1245-3/IE00847/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (facilitator)	30 000.00	-		30 000.00	31 350.00	32 133.75
O1245-3/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Disability(Transport)	70 000.00	19 500.00	- 21 500.00	48 500.00	50 682.50	51 949.56
	Social Cohesion/Dress a Child	-	-		-	-	-
O1242-4/IE00604/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (School Uniform)	250 000.00	-	- 250 000.00	-	-	-
	Social Cohesion/Ingoma	-	-		-	-	-
O1308-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Catering,)	60 000.00	-		60 000.00	62 700.00	64 267.50
O1308-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Sound System and Stage)	20 000.00	-		20 000.00	20 900.00	21 422.50
O1308-3/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Tent)	50 000.00	-		50 000.00	52 250.00	53 556.25
	Social Cohesion/Orphans and Farmworkers	-	-		-	-	-
O1217-6/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Catering)	40 000.00	-	- 11 000.00	29 000.00	30 305.00	31 062.63
O1217-6/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Transport)	40 000.00	-	- 10 000.00	30 000.00	31 350.00	32 133.75
O1217-6/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Sound System a	20 000.00	-		20 000.00	20 900.00	21 422.50
	Social Cohesion/Senior Citizen Program	-	-		-	-	-
O1248-1/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizen (Catering,)	70 000.00	37 200.00		70 000.00	73 150.00	74 978.75
O1248-1/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizens(Gifts and Promotional Items	50 000.00	41 547.60		50 000.00	52 250.00	53 556.25
O1248-1/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Senior citizens (Sound System and Stage)	15 000.00	10 000.00		15 000.00	15 675.00	16 066.88
O1248-1/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizens (Transport)	60 000.00	30 000.00		60 000.00	62 700.00	64 267.50
	Social Cohesion/Umkhosi Wesintu	-	-		-	-	-
O1308-4/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Catering,)	160 000.00	120 440.00	50 000.00	210 000.00	219 450.00	224 936.25
O1308-4/IE00847/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (facilitator)	40 000.00	28 000.20	- 11 999.80	28 000.20	29 260.21	29 991.71
O1308-4/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Gifts and Promotional It	40 000.00	28 750.00	- 11 250.00	28 750.00	30 043.75	30 794.84
O1308-4/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Sound System and Stage	30 000.00	9 500.00		30 000.00	31 350.00	32 133.75
O1308-4/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Tent)	100 000.00	29 600.00	- 50 000.00	50 000.00	52 250.00	53 556.25
O1308-4/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Transport)	80 000.00	52 500.00		80 000.00	83 600.00	85 690.00
	HIV and AIDS Programmes	-	-		-	-	-
O1220-4/IE00677/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Catering)	30 000.00	26 400.00		30 000.00	31 350.00	32 133.75
	Civil Society Forums Advisory meeting	-	-		-	-	-
O1247-1/IE00677/F0041/X008/R0106/001/COMM	Civil Society Forums Advisory meeting (Catering)	30 000.00	29 250.00	21 000.00	51 000.00	53 295.00	54 627.38
	16 Days of Activisim Program	-	-		-	-	-
O1235-6/IE00677/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Catering)	40 000.00	31 600.00		40 000.00	41 800.00	42 845.00
O1235-6/IE00703/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Transport)	40 000.00	26 000.00	- 10 000.00	30 000.00	31 350.00	32 133.75

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
	Umkhosi womhlanga	-	-		-	-	-
O1308-5/IE00677/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Catering)	180 000.00	127 214.00	- 22 786.00	157 214.00	164 288.63	168 395.85
O1308-5/IE00703/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Transport)	180 000.00	179 400.00	- 600.00	179 400.00	187 473.00	192 159.83
O1308-5/IE00754/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Promotional Materials)	90 000.00	87 906.00	- 2 094.00	87 906.00	91 861.77	94 158.31
	Mandela Program	-	-		-	-	-
O1243-7/IE00534/F0041/X008/R0106/001/CONTRA	Mandela Program (Painting accessories, Nails and Cleaning r	50 000.00	22 500.00	- 27 500.00	22 500.00	23 512.50	24 100.31
	Women's Programme	-	-		-	-	-
O1240-9/IE00677/F0041/X008/R0106/001/COMM	Women's Parliament (Catering)	60 000.00	29 650.00		60 000.00	62 700.00	64 267.50
O1240-9/IE00667/F0041/X008/R0106/001/COMM	Women's Parliament (Sound System)	20 000.00	-		20 000.00	20 900.00	21 422.50
O1240-9/IE00703/F0041/X008/R0106/001/COMM	Women's Parliament (Transport)	60 000.00	26 000.00	- 5 000.00	55 000.00	57 475.00	58 911.88
O1240-9/IE00754/F0041/X008/R0106/001/COMM	Women's Parliament (Promotional Items Gifts)	60 000.00	-	- 60 000.00	-	-	-
	Operation Sukuma Sakhe	-	-		-	-	-
O1243-6/IE00677/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe (Catering/Mbo/oss meetings)	150 000.00	77 570.00		150 000.00	156 750.00	160 668.75
O1243-6/IE00703/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe(Transportation)	30 000.00	13 000.00	- 17 000.00	13 000.00	13 585.00	13 924.63
		-	-		-	-	-
O0001/IE00595/F0041/X008/R0105/001/COMM	Skills Development Fund	14 034.92	9 465.44	1 260.37	15 295.29	15 983.58	16 383.17
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-	- 4 000.00	6 000.00	6 270.00	6 426.75
O0001/IE00060/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subsi	15 000.00	-	- 5 000.00	10 000.00	10 450.00	10 711.25
O0001/IE00059/F0041/X008/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferen	10 000.00	-	- 5 000.00	5 000.00	5 225.00	5 355.63
O0001/IE00144/F0041/X008/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	10 000.00	880.00		10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- without	8 000.00	-	- 2 000.00	6 000.00	6 270.00	6 426.75
Total General Expenditure		**2 502 034.92**	**1 227 442.74**	**- 472 887.43**	**2 029 147.49**	**2 120 459.13**	**2 173 470.61**
Employee Related Cost							
O0001/IE00036/F0041/X008/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)	1 273 494.74	765 582.41	40 082.87	1 313 577.61	1 372 688.60	1 407 005.82
O0001/IE00038/F0041/X008/R0105/001/COMM	Employee Related Cost (Bonus)	106 124.56	109 599.04	3 474.48	109 599.04	114 531.00	117 394.27
O0001/IE00040/F0041/X008/R0105/001/COMM	Employee Related Cost (Bargaining Council)	286.80	175.70	14.40	301.20	314.75	322.62
O0001/IE00043/F0041/X008/R0105/001/COMM	Employee Related Cost-Medical Aid	89 380.86	52 146.60	2 728.74	92 109.60	96 254.53	98 660.90
O0001/IE00044/F0041/X008/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)	291 524.70	180 092.46	17 457.21	308 981.91	322 886.10	330 958.25
O0001/IE00045/F0041/X008/R0105/001/COMM	Employee Related Cost (UIF)	4 250.88	2 479.68	-	4 250.88	4 442.17	4 553.22
O0001/IE01533/F0041/X008/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X008/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	96 442.43	56 000.00	29 557.57	126 000.00	131 670.00	134 961.75
O0001/IE01521/F0041/X008/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	13 997.57	8 191.61	45.19	14 042.76	14 674.68	15 041.55
O0001/IE01530/F0041/X008/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X008/R0105/001/COMM	Employee Related Cost (Overtime)	42 006.40	26 066.60	-	42 006.40	43 896.69	44 994.11
O0001/IE00119/F0041/X008/R0105/001/COMM	Employee Related Cost (Accommodation, Travel and Incider	-					
Total Employee Related Cost		**1 917 508.96**	**1 200 334.10**	**93 360.44**	**2 010 869.40**	**2 101 358.52**	**2 153 892.49**
GRAND TOTAL EXPENDITURE (SOCIAL COHESION)		**4 419 543.88**	**2 427 776.84**	**- 379 526.99**	**4 040 016.89**	**4 221 817.65**	**4 327 363.09**
SPORT AND RECREATION (X125)							

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
REVENUE							
D0001/IR02344/F0041/X125/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 4 737 943.38	- 3 521 033.31		- 3 562 155.63	- 3 722 452.63	- 3 815 513.95
Total Transfers and Subsidies		**- 4 737 943.38**	**- 3 521 033.31**	-	**- 3 562 155.63**	**- 3 722 452.63**	**- 3 815 513.95**
TOTAL REVENUE		**- 4 737 943.38**	**- 3 521 033.31**	-	**- 3 562 155.63**	**- 3 722 452.63**	**- 3 815 513.95**
General Expenditure							
	Ndwedwe Youth Run Series						
O1333-4/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Refreshment)	40 000.00	-		40 000.00	41 800.00	42 845.00
O1333-4/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Transport)	60 000.00	-		60 000.00	62 700.00	64 267.50
O1333-4/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Tent, Toilets and Sound)	49 000.00	18 500.00		49 000.00	51 205.00	52 485.13
O1333-4/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Prizes)	40 000.00	-		40 000.00	41 800.00	42 845.00
O1333-4/IE00687/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Ambulance)	20 000.00	-		20 000.00	20 900.00	21 422.50
O1333-4/IE00772/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Media Coverage)	50 000.00	-		50 000.00	52 250.00	53 556.25
O1333-4/IE00626/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Entertainment)	40 000.00	-	20 000.00	60 000.00	62 700.00	64 267.50
O1333-4/IE00842/F0041/X125/R0106/001/COMM	Insurance and Race Licence Fee	50 000.00	-		50 000.00	52 250.00	53 556.25
	Ndwedwe July Horses Race	-	-		-	-	-
O1333-9/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe July Horses Race (Transportation)	40 000.00	39 850.00	- 150.00	39 850.00	41 643.25	42 684.33
	Ndwedwe Golden Games / Senior Citezens Local Selectio	-	-		-	-	-
O1333-12/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Catering)	60 000.00	59 250.00	- 750.00	59 250.00	61 916.25	63 464.16
O1333-12/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Sound)	20 000.00	9 600.00	- 10 400.00	9 600.00	10 032.00	10 282.80
O1333-12/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Transport)	70 000.00	69 980.00	- 20.00	69 980.00	73 129.10	74 957.33
O1333-12/IE00653/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Mobile Ambulance)	10 000.00	3 043.48	- 6 956.52	3 043.48	3 180.44	3 259.95
O1333-12/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Tent and Toilets)	35 000.00	26 080.00	- 8 920.00	26 080.00	27 253.60	27 934.94
	Ilembe District Golden Games Selections	-	-		-	-	-
O1333-13/IE00703/F0041/X125/R0106/001/COMM	Ilembe Dis GG Selection (Transport)	30 000.00	30 000.00		30 000.00	31 350.00	32 133.75
O1333-13/IE00754/F0041/X125/R0106/001/COMM	Ilembe Dis GG Selection (Apparel / Attire)	130 000.00	109 000.00	- 21 000.00	109 000.00	113 905.00	116 752.63
	Provincial Golden Games Competitions	-	-		-	-	-
O1333-14/IE00703/F0041/X125/R0106/001/COMM	Provincial GG Selection (Transport)	40 000.00	14 980.00	- 25 020.00	14 980.00	15 654.10	16 045.45
O1333-14/IE00060/F0041/X125/R0106/001/COMM	Provincial GG Selection (Accomodation)	70 000.00	49 632.00	- 20 368.00	49 632.00	51 865.44	53 162.08
	National Golden Games Competitions	-	-		-	-	-
O1333-15/IE00060/F0041/X125/R0106/001/COMM	National GG (Accomodation)	110 000.00	-	- 50 000.00	60 000.00	62 700.00	64 267.50
O1333-15/IE01581/F0041/X125/R0106/001/COMM	National GG Flights and Car Hire	40 000.00	-		40 000.00	41 800.00	42 845.00
O1333-15/IE00703/F0041/X125/R0106/001/COMM	National GG (Petty Cash for Refreshments)	15 000.00	-	15 000.00	30 000.00	31 350.00	32 133.75
	Ndwedwe Disability Games Local Competition	-	-		-	-	-
O1333-16/IE00677/F0041/X125/R0106/001/COMM	NDW Dis Games (Catering)	35 000.00	18 200.00	- 16 800.00	18 200.00	19 019.00	19 494.48
O1333-16/IE00703/F0041/X125/R0106/001/COMM	NDW Dis Games (Transport)	30 000.00	30 000.00		30 000.00	31 350.00	32 133.75
O1333-16/IE00571/F0041/X125/R0106/001/COMM	NDW Dis Games (Tent and Toilet)	30 000.00	29 550.00	- 450.00	29 550.00	30 879.75	31 651.74
O1333-16/IE00667/F0041/X125/R0106/001/COMM	NDW Dis Games (Sound System)	20 000.00	10 000.00	- 10 000.00	10 000.00	10 450.00	10 711.25
O1333-16/IE00653/F0041/X125/R0106/001/COMM	NDW Dis Games (Mobile Ambulance)	10 000.00	3 043.48	- 6 956.52	3 043.48	3 180.44	3 259.95
	Ilembe District Disability Games Competition	-	-		-	-	-
O1333-17/IE00754/F0041/X125/R0106/001/COMM	Ilembe Disability (Sport Apparel)	70 000.00	59 250.00	- 10 750.00	59 250.00	61 916.25	63 464.16
O1333-17/IE00703/F0041/X125/R0106/001/COMM	Ilember Disability (Transport)	30 000.00	30 000.00		30 000.00	31 350.00	32 133.75
	Provincial Disability Games	-	-		-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1333-18/IE00703/F0041/X125/R0106/001/COMM	Prov Disability Games (Transport)	40 000.00	17 000.00	- 23 000.00	17 000.00	17 765.00	18 209.13
O1333-18/IE00060/F0041/X125/R0106/001/COMM	Prov Disability Games (Accommodation)	70 000.00	53 102.88	- 16 897.12	53 102.88	55 492.51	56 879.82
O1333-18/IE00677/F0041/X125/R0106/001/COMM	Prov Disability Games (Petty Cash)	20 000.00	19 996.00	- 4.00	19 996.00	20 895.82	21 418.22
		-	-		-	-	-
O1333-28/IE00754/F0041/X125/R0106/001/COMM	National and International Local Sport Sponsorship	80 000.00	29 900.00	- 30 000.00	50 000.00	52 250.00	53 556.25
O1333-28/IE00754/F0041/X125/R0106/001/COMM	Sport Facilities Accessories	-	-		-	-	-
O1333-28/IE00678/F0041/X125/R0106/001/COMM	Sport Facilities Accessories	60 000.00	-	- 10 000.00	50 000.00	52 250.00	53 556.25
		-	-		-	-	-
O1333-21/IE00754/F0041/X125/R0106/001/COMM	Sport Training Equipment	90 000.00	-	10 000.00	100 000.00	104 500.00	107 112.50
			-		-	-	-
O1293-8/IE00694/F0041/X125/R0106/001/COMM	Sport Development	400 000.00	77 000.00	- 84 000.00	316 000.00	330 220.00	338 475.50
			-		-	-	-
	Ndwedwe Mayoral Cup Competition	-	-		-	-	-
O1333-25/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Tent and Boxing Ring	50 000.00	-		50 000.00	52 250.00	53 556.25
O1333-25/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Transport	-	-		-	-	-
O1333-25/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Catering	50 000.00	-		50 000.00	52 250.00	53 556.25
O1333-25/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Sound System	20 000.00	-		20 000.00	20 900.00	21 422.50
O1333-25/IE00653/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Mobile Ambulance	15 000.00	-		15 000.00	15 675.00	16 066.88
O1333-25/IE00626/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Entertainment and Arti	30 000.00	-		30 000.00	31 350.00	32 133.75
O1333-25/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Apparel for Cllrs and O	35 000.00	-		35 000.00	36 575.00	37 489.38
O1333-25/IE00772/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Media Coverage	-	-		-	-	-
		-	-		-	-	-
O0001/IE00595/F0041/X125/R0105/001/COMM	Skills Development Fund	18 563.10	7 079.04	44.06	18 607.16	19 444.49	19 930.60
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-	- 4 000.00	6 000.00	6 270.00	6 426.75
O0001/IE00060/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subsi	15 000.00	-	- 5 000.00	10 000.00	10 450.00	10 711.25
O0001/IE00059/F0041/X125/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferen	6 000.00	-	- 3 000.00	3 000.00	3 135.00	3 213.38
O0001/IE00144/F0041/X125/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	10 000.00	-	- 10 000.00	-	-	-
O0001/IE01583/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- without	8 000.00	-	- 2 000.00	6 000.00	6 270.00	6 426.75
Total General Expenditure		**2 276 563.10**	**814 036.88**	**- 336 398.10**	**1 940 165.00**	**2 027 472.43**	**2 078 159.24**
Employee Related Cost							
O0001/IE00036/F0041/X125/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)	1 771 230.80	600 733.56	- 681 401.78	1 089 829.02	1 138 871.33	1 167 343.11
O0001/IE00038/F0041/X125/R0105/001/COMM	Employee Related Cost (Bonus)	84 267.32	85 819.08	1 551.77	85 819.08	89 680.94	91 922.97
O0001/IE00040/F0041/X125/R0105/001/COMM	Employee Related Cost (Bargaining Council)	553.80	175.70	- 109.20	444.60	464.61	476.22
O0001/IE00043/F0041/X125/R0105/001/COMM	Employee Related Cost-Medical Aid	66 696.60	54 045.00	24 896.40	91 593.00	95 714.69	98 107.55
O0001/IE00044/F0041/X125/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)	387 561.96	157 692.50	- 117 231.96	270 330.00	282 494.85	289 557.22
O0001/IE00045/F0041/X125/R0105/001/COMM	Employee Related Cost (UIF)	8 501.76	2 479.68	- 3 650.88	4 850.88	5 069.17	5 195.90
O0001/IE00110/F0041/X125/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X125/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	100 944.00	-	- 63 444.00	37 500.00	39 187.50	40 167.19
O0001/IE01521/F0041/X125/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X125/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X125/R0105/001/COMM	Employee Related Cost (Overtime)	41 624.04	24 463.63	-	41 624.04	43 497.12	44 584.55
O0001/IE00119/F0041/X125/R0105/001/COMM	Employee Related Cost (Accommodation, Travel and Incider	-					

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	Expenditure as at 31 January 2026	Adjustments	2025/2026 Adjusted Budget	2026/2027 Outer Year One	2027/2028 Outer Year Two
Total Employee Related Cost		**2 461 380.28**	**925 409.15**	**- 839 389.66**	**1 621 990.62**	**1 694 980.20**	**1 737 354.71**
GRAND TOTAL EXPENDITURE (SPORT AND RECREATION)		**4 737 943.38**	**1 739 446.03**	**- 1 175 787.75**	**3 562 155.63**	**3 722 452.63**	**3 815 513.95**
YOUTH DEVELOPMENT							
REVENUE							
D0001/IR02344/F0041/X006/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 2 192 000.00	- 6 524 123.68		- 1 949 488.52	- 2 037 215.50	- 2 088 145.89
Total Transfers and Subsidies		**- 2 192 000.00**	**- 6 524 123.68**	**-**	**- 1 949 488.52**	**- 2 037 215.50**	**- 2 088 145.89**
TOTAL REVENUE		**- 2 192 000.00**	**- 6 524 123.68**	**-**	**- 1 949 488.52**	**- 2 037 215.50**	**- 2 088 145.89**
General Expenditure							
	Youth Development						
O1444-4/IE00677/F0041/X006/R0106/001/COMM	Job Readiness (Catering)	70 000.00	47 600.00	30 000.00	100 000.00	104 500.00	107 112.50
O1444-4/IE00703/F0041/X006/R0106/001/COMM	Job Readiness (Transport)	50 000.00	-		50 000.00	52 250.00	53 556.25
	YOUTH CONSULTATIVE MEETINGS / OUTREACH	-	-		-	-	-
O1444-19/IE00677/F0041/X006/R0106/001/COMM	Youth Outreach (Catering)	90 000.00	59 550.00	30 000.00	120 000.00	125 400.00	128 535.00
O1444-19/IE00703/F0041/X006/R0106/001/COMM	Youth Outreach (Transport)	80 000.00	-	- 5 000.00	75 000.00	78 375.00	80 334.38
	Exam Prayer, Life Coaching and Motivations	-	-		-	-	-
O1444-7/IE00677/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Catering)	70 000.00	30 000.00	- 40 000.00	30 000.00	31 350.00	32 133.75
O1444-7/IE00703/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Transport)	70 000.00	56 000.00	- 14 000.00	56 000.00	58 520.00	59 983.00
O1444-7/IE00626/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Entertainment	40 000.00	29 500.00	- 10 500.00	29 500.00	30 827.50	31 598.19
O1444-7/IE00667/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Sound and Sta	20 000.00	9 980.00	- 10 020.00	9 980.00	10 429.10	10 689.83
	Online CAO NSFAS Applications	-	-		-	-	-
O1444-9/IE00677/F0041/X006/R0106/001/COMM	Online CAO NSFAS Applications (Catering)	28 000.00	-	- 20 000.00	8 000.00	8 360.00	8 569.00
O1444-9/IE00787/F0041/X006/R0106/001/COMM	Online CAO NSFAS Applications (Data and WiFi)	20 000.00	-	- 20 000.00	-	-	-
	Top Achievers Awards Ceremony	-	-		-	-	-
O1444-10/IE00677/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Catering)	-	-		-	-	-
O1444-10/IE00703/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Transport)	30 000.00	-		30 000.00	31 350.00	32 133.75
O1444-10/IE00694/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Project Coordinator)	200 000.00	199 802.00	- 198.00	199 802.00	208 793.09	214 012.92
O1444-10/IE00754/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Gifts and Promotional Ite	25 000.00	-		25 000.00	26 125.00	26 778.13
		-	-		-	-	-
O1444-12/IE00680/F0041/X006/R0106/001/COMM	Youth Development (Drivers Licences)	400 000.00	-		400 000.00	418 000.00	428 450.00
	Career Guidance and Career Expo	-	-		-	-	-
O1444-13/IE00677/F0041/X006/R0106/001/COMM	Career Guidance and Career Expo (Catering)	70 000.00	-	- 20 000.00	50 000.00	52 250.00	53 556.25
O1444-13/IE00703/F0041/X006/R0106/001/COMM	Career Guidance and Career Expo (Transport)	80 000.00	-	- 45 000.00	35 000.00	36 575.00	37 489.38
O1444-13/IE00667/F0041/X006/R0106/001/COMM	Careers Giudance and Career Expo (Sound, Tent and Stage)	45 000.00	-	- 45 000.00	-	-	-
	Young Local Artists Support and Workshop	-	-		-	-	-
O1444-16/IE00677/F0041/X006/R0106/001/COMM	Young Local Artists Support and Workshop (Catering)	50 000.00	-		50 000.00	52 250.00	53 556.25
O1444-16/IE00847/F0041/X006/R0106/001/COMM	Young Local Artist Support and Workshop (Facilitators)	70 000.00	-		70 000.00	73 150.00	74 978.75
O1444-16/IE00667/F0041/X006/R0106/001/COMM	Young Local Artists Support and Workshop (Sound and Stag	30 000.00	-		30 000.00	31 350.00	32 133.75
	Ndwedwe Boys Camp	-	-		-	-	-
O1444-17/IE00571/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Venue booking)	180 000.00	152 956.52	- 27 043.48	152 956.52	159 839.56	163 835.55

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1444-17/IE00703/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Transport)	70 000.00	56 000.00	- 14 000.00	56 000.00	58 520.00	59 983.00
O1444-17/IE00847/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Facilitators and Life Coaches)	45 000.00	45 000.00		45 000.00	47 025.00	48 200.63
	Ndwedwe Youth Artizens Training Programme(Skills)	-	-		-	-	-
O1293-9/IE00750/F0041/X006/R0106/001/COMM	Ndwedwe Youth Artisans (Tuition Fees)	-	-		-	-	-
	Young Women Meet and Greet Empowerment Session	-	-		-	-	-
O1293-10/IE00677/F0041/X006/R0106/001/COMM	Young Women Meet and Greet Empowerment Session (Cate	40 000.00	50 250.00	50 250.00	90 250.00	94 311.25	96 669.03
O1293-10/IE00571/F0041/X006/R0106/001/COMM	Young Women Meet and Greet Empowerment Session (Tent	80 000.00	20 000.00	- 60 000.00	20 000.00	20 900.00	21 422.50
O1293-10/IE00667/F0041/X006/R0106/001/COMM	Young Women Meet and Greet Empowerment Session (Sour	20 000.00	20 000.00	10 000.00	30 000.00	31 350.00	32 133.75
O1293-10/IE00847/F0041/X006/R0106/001/COMM	Young Women Empowerment Seminar(Facilitator)	45 000.00	45 000.00		45 000.00	47 025.00	48 200.63
	Young People in Arts (Traditional Arts)	-	-		-	-	-
O1293-11/IE00677/F0041/X006/R0106/001/COMM	Young People in Arts (Traditional Arts) - Catering	40 000.00	18 000.00		40 000.00	41 800.00	42 845.00
O1293-11/IE00847/F0041/X006/R0106/001/COMM	Young People in Arts (Traditional Art) - Facilitator	65 000.00	29 000.00	- 25 000.00	40 000.00	41 800.00	42 845.00
	Ndwedwe Youth Council Meeting	-	-		-	-	-
O1293-12/IE00677/F0041/X006/R0106/001/COMM	Ndwedwe Youth Council Meeting (Catering)	50 000.00	22 200.00		50 000.00	52 250.00	53 556.25
	Subsistence & Travelling Allowance	-	-		-	-	-
CTREATED BUT HIDE	Subsistence,Travelling & Accommodation (Flights)	-	-		-	-	-
CTREATED BUT HIDE	Subsistence,Travelling & Accommodation (Travel and Subsi	-	-		-	-	-
O0001/IE00059/F0041/X006/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferen	6 000.00	-		6 000.00	6 270.00	6 426.75
CTREATED BUT HIDE	Subsistence and Travelling Allowance (Own Transport)	-	-		-	-	-
O0001/IE01583/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- without	8 000.00	-	- 2 000.00	6 000.00	6 270.00	6 426.75
Total General Expenditure		**2 192 000.00**	**890 838.52**	**- 242 511.48**	**1 949 488.52**	**2 037 215.50**	**2 088 145.89**
Employee Related Cost							
CTREATED BUT HIDE	Employee Related Costs (Salaries and Allowances)						
CTREATED BUT HIDE	Employee Related Cost (Bonus)						
CTREATED BUT HIDE	Employee Related Cost (Bargaining Council)						
CTREATED BUT HIDE	Employee Related Cost-Medical Aid						
CTREATED BUT HIDE	Employee Related Cost (Provident Fund and Pension - RA)						
CTREATED BUT HIDE	Employee Related Cost (UIF)						
CTREATED BUT HIDE	Employee Related Cost (Long Term Service Awards)						
CTREATED BUT HIDE	Employee Related Cost (Vehicle Allowance)						
CTREATED BUT HIDE	Employee Related Cost (Housing Subsidy)						
CTREATED BUT HIDE	Employee related cost (Leave Pay)						
CTREATED BUT HIDE	Employee Related Cost (Overtime)						
Total Employee Related Cost		-	-	-	-	-	-
GRAND TOTAL EXPENDITURE (YOUTH DEVELOPMENT)		**2 192 000.00**	**890 838.52**	**- 242 511.48**	**1 949 488.52**	**2 037 215.50**	**2 088 145.89**
SOLID WASTE REMOVAL							
REVENUE							
Service Charges							
D0001/IR00992/F0930/X132/R0106/001/COMM	Refuse Collection	- 680 761.62	- 400 347.84		- 680 761.62	- 711 395.90	- 729 180.79
Total Service Charges		**- 680 761.62**	**- 400 347.84**	-	**- 680 761.62**	**- 711 395.90**	**- 729 180.79**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
Transfers and Subsidies							
D0001/IR02344/F0041/X132/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 3 113 879.67	- 2 314 100.27		- 2 994 681.90	- 3 129 442.59	- 3 207 678.65
Total Transfers and Subsidies		**- 3 113 879.67**	**- 2 314 100.27**	**-**	**- 2 994 681.90**	**- 3 129 442.59**	**- 3 207 678.65**
TOTAL REVENUE		**- 3 794 641.29**	**- 2 714 448.11**	**-**	**- 3 675 443.53**	**- 3 840 838.48**	**- 3 936 859.45**
General Expenditure							
O1234-1/IE00695/F0041/X132/R0106/001/COMM	Waste Management (Waste Collection and Disposal Transpo	1 365 678.30	717 246.39	- 136 113.06	1 229 565.24	1 284 895.68	1 317 018.07
O1234-1/IE00738/F0041/X132/R0106/001/CONTRA	Waste Management (Plastic Bags)	200 000.00	155 312.69	10 000.00	210 000.00	219 450.00	224 936.25
O1234-1/IE00846/F0041/X132/R0106/001/COMM	Dumping Site	70 000.00	-		70 000.00	73 150.00	74 978.75
	Indigent Programme		-		-	-	-
O0011-3/IE00754/F0041/X008/R0106/001/COMM	Indigent : Educational Materilas	-	-		-	-	-
O0011-3/IE00667/F0041/X132/R0106/001/COMM	Indigent Education: Public Meetings (Sound System and Sta	-	-		-	-	-
O1234-1/IE00642/F0041/X132/R0106/001/COMM	Town Rehabilitation and Beautification and Nursery	100 000.00	-	- 70 000.00	30 000.00	31 350.00	32 133.75
O1234-1/IE00534/F0041/X132/R0106/001/CONTRA	Halls and CDCs Cleaning Materials	70 000.00	86 410.91	40 000.00	110 000.00	114 950.00	117 823.75
O0001/IE00595/F0041/X132/R0105/001/COMM	Skills Development Fund	11 438.75	4 514.62	- 2 674.16	8 764.59	9 159.00	9 387.97
O1234-1/IE00604/F0041/X132/R0106/001/COMM	Waste Management (Uniform and Protective)	80 000.00	-		80 000.00	83 600.00	85 690.00
	Waste Management Campaigns	-	-		-	-	-
O1234-5/IE00754/F0041/X132/R0106/001/COMM	Waste Management (promotional materials)	30 000.00	24 000.00		30 000.00	31 350.00	32 133.75
O1234-5/IE00677/F0041/X132/R0106/001/COMM	Waste Management (catering)	30 000.00	29 150.00	20 000.00	50 000.00	52 250.00	53 556.25
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-	- 4 000.00	6 000.00	6 270.00	6 426.75
O0001/IE00060/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subsi	10 000.00	-	- 2 000.00	8 000.00	8 360.00	8 569.00
O0001/IE00059/F0041/X132/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferen	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00144/F0041/X132/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	10 000.00	-	- 10 000.00	-	-	-
O0001/IE01583/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- without	8 000.00	-	- 2 000.00	6 000.00	6 270.00	6 426.75
Total General Expenditure		**2 010 117.05**	**1 016 634.61**	**- 164 787.22**	**1 845 329.83**	**1 928 369.67**	**1 976 578.91**
Employee Related Cost							
O0001/IE00036/F0041/X132/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)	801 273.79	396 268.25	10 946.76	812 220.56	848 770.48	869 989.74
O0001/IE00038/F0041/X132/R0105/001/COMM	Employee Related Cost (Bonus)	66 772.82	56 609.75	- 1 856.59	64 916.23	67 837.46	69 533.39
O0001/IE00040/F0041/X132/R0105/001/COMM	Employee Related Cost (Bargaining Council)	430.20	175.70	21.60	451.80	472.13	483.93
O0001/IE00043/F0041/X132/R0105/001/COMM	Employee Related Cost-Medical Aid	64 132.25	29 617.20	- 534.65	63 597.60	66 459.49	68 120.98
O0001/IE00044/F0041/X132/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)	157 831.48	93 492.21	37 328.00	195 159.48	203 941.66	209 040.20
O0001/IE00045/F0041/X132/R0105/001/COMM	Employee Related Cost (UIF)	6 376.32	2 479.68	- 315.67	6 060.65	6 333.38	6 491.71
O0001/IE00110/F0041/X132/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X132/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	-	-	-	-	-	-
O0001/IE01521/F0041/X132/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X132/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X132/R0105/001/COMM	Employee Related Cost (Overtime)	6 945.76	-	-	6 945.76	7 258.32	7 439.78
Total Employee Related Cost		**1 103 762.62**	**578 642.79**	**45 589.45**	**1 149 352.07**	**1 201 072.92**	**1 231 099.74**
GRAND TOTAL EXPENDITURE (SOLID WASTE REMOVAL)		**3 113 879.67**	**1 595 277.40**	**- 119 197.77**	**2 994 681.90**	**3 129 442.59**	**3 207 678.65**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
		-					
DISASTER MANAGEMENT		-					
REVENUE		-					
Transfers and Subsidies		-					
		-					
D0001/IR02344/F0041/X019/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 4 799 145.27	- 3 566 515.98		- 4 854 655.89	- 5 073 115.41	- 5 199 943.29
D0001/IR010606/F09777/X006/R3702/001/COMM	Disaster Management programme	-					
Total Transfers and Subsidies		**- 4 799 145.27**	**- 3 566 515.98**	**-**	**- 4 854 655.89**	**- 5 073 115.41**	**- 5 199 943.29**
TOTAL REVENUE		**- 4 799 145.27**	**- 3 566 515.98**	**-**	**- 4 854 655.89**	**- 5 073 115.41**	**- 5 199 943.29**
General Expenditure							
	Disaster Management						
O1265-2/IE01321/F0041/X019/R0106/001/COMM	Disaster Management (Emergency Relief)	1 000 000.00	733 000.00	83 990.00	1 083 990.00	1 132 769.55	1 161 088.79
O1234-2/IE00604/F0041/X019/R0106/001/COMM	Disaster Management (Uniform)	171 600.00	154 010.00	- 17 590.00	154 010.00	160 940.45	164 963.96
O1265-2/IE00754/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns (Promotional Materials)	49 000.00	-		49 000.00	51 205.00	52 485.13
O1265-2/IE00677/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns, Training and Capacity Build	50 000.00	-		50 000.00	52 250.00	53 556.25
O1264-2/IE00650/F0041/X019/R0106/001/COMM	Mainteinance of extrication tools	50 000.00	-	- 50 000.00	-	-	-
	Disaster Advisory Forum	-	-		-	-	-
O0022-14/IE00677/F0041/X019/R0106/001/COMM	Disaster Advisory Forum Catering	40 000.00	8 400.00	- 16 400.00	23 600.00	24 662.00	25 278.55
O0001/IE00595/F0041/X019/R0105/001/COMM	Skills Development Fund	23 779.68	15 808.84	2 364.76	26 144.44	27 320.94	28 003.96
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-	- 5 000.00	5 000.00	5 225.00	5 355.63
O0001/IE00060/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subsi	15 000.00	15 000.00	5 000.00	20 000.00	20 900.00	21 422.50
O0001/IE00059/F0041/X019/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferen	6 000.00	-		6 000.00	6 270.00	6 426.75
O0001/IE00144/F0041/X019/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	10 000.00	2 759.00		10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	-	-		-	-	-
O0001/IE00143/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- without	5 000.00	-		5 000.00	5 225.00	5 355.63
Total General Expenditure		**1 430 379.68**	**928 977.84**	**2 364.76**	**1 432 744.44**	**1 497 217.94**	**1 534 648.39**
Employee Related Cost							
O0001/IE00036/F0041/X019/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)	2 258 971.72	1 339 674.54	75 193.92	2 334 165.64	2 439 203.09	2 500 183.17
O0001/IE00038/F0041/X019/R0105/001/COMM	Employee Related Cost (Bonus)	178 247.64	184 025.92	5 778.28	184 025.92	192 307.09	197 114.76
O0001/IE00040/F0041/X019/R0105/001/COMM	Employee Related Cost (Bargaining Council)	964.20	439.25	75.60	1 039.80	1 086.59	1 113.76
O0001/IE00043/F0041/X019/R0105/001/COMM	Employee Related Cost-Medical Aid	171 065.89	100 242.85	3 918.71	174 984.60	182 858.91	187 430.38
O0001/IE00044/F0041/X019/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)	618 025.68	340 909.12	- 30 639.21	587 386.47	613 818.86	629 164.33
O0001/IE00045/F0041/X019/R0105/001/COMM	Employee Related Cost (UIF)	14 878.08	6 749.20	-	14 878.08	15 547.59	15 936.28
O0001/IE00110/F0041/X019/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X019/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	97 226.64	56 000.00	- 1 226.64	96 000.00	100 320.00	102 828.00
O0001/IE01521/F0041/X019/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	13 997.57	8 191.61	45.19	14 042.76	14 674.68	15 041.55
O0001/IE01530/F0041/X019/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X019/R0105/001/COMM	Employee Related Cost (Overtime)	15 388.18	15 854.27	-	15 388.18	16 080.65	16 482.66
O0001/IE00119/F0041/X019/R0105/001/COMM	Employee Related Cost (Accommodation, Travel and Incidental)						
Total Employee Related Cost		**3 368 765.59**	**2 052 086.76**	**53 145.86**	**3 421 911.45**	**3 575 897.47**	**3 665 294.90**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
GRAND TOTAL EXPENDITURE (DISASTER MANAGEMENT)		**4 799 145.27**	**2 981 064.60**	**55 510.62**	**4 854 655.89**	**5 073 115.41**	**5 199 943.29**
COMMUNITY SERVICES							
REVENUE							
D0001/IR02344/F0041/X006/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 6 586 936.33			- 7 409 725.01	- 7 743 162.63	- 7 936 741.70
Total Transfers and Subsidies		**- 6 586 936.33**	-	-	**- 7 409 725.01**	**- 7 743 162.63**	**- 7 936 741.70**
TOTAL REVENUE		**- 6 586 936.33**	-	-	**- 7 409 725.01**	**- 7 743 162.63**	**- 7 936 741.70**
General Expenditure							
	Subsistence and Travelling Allowance						
O0001/IE00060/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Accomodation)	55 000.00	43 071.86		55 000.00	57 475.00	58 911.88
O0001/IE01581/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Air Transport)	30 000.00	-		30 000.00	31 350.00	32 133.75
O0001/IE00143/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Transport without operator)	-	-		-	-	-
O0001/IE00144/F0041/X006/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	30 000.00	14 525.27		30 000.00	31 350.00	32 133.75
O0001/IE01583/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Road Transport)	-	-		-	-	-
		-	-		-	-	-
O0762-1/IE00679/F0041/X006/R0106/001/COMM	Repairs and Maintenance (Local Sport facilities Grass Cuttin	700 000.00	493 326.65		700 000.00	731 500.00	749 787.50
O0001/IE00595/F0041/X006/R0105/001/COMM	Skills Development Fund	36 958.55	30 367.87	2 947.20	39 905.75	41 701.51	42 744.05
	Indigent Programmes	-	-		-	-	-
O1265-3/IE01317/F0041/X006/R0106/001/COMM	Indigent Burial (Indigent Burial)	1 100 000.00	993 300.00	4 950.00	1 104 950.00	1 154 672.75	1 183 539.57
O1265-3/IE00754/F0041/X006/R0106/001/COMM	Indigent : Educational Materilas	30 000.00	29 220.00	- 780.00	29 220.00	30 534.90	31 298.27
Total General Expenditure		**1 981 958.55**	**1 603 811.65**	**7 117.20**	**1 989 075.75**	**2 078 584.16**	**2 130 548.76**
Employee Related Cost							
O0001/IE01521/F0041/X006/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	13 997.57	8 191.61	45.19	14 042.76	14 674.68	15 041.55
O0001/IE00044/F0041/X006/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)	509 280.59	477 205.07	85 513.94	594 794.53	621 560.29	637 099.29
O0001/IE00126/F0041/X006/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	100 944.00	56 000.00	- 4 944.00	96 000.00	100 320.00	102 828.00
O0001/IE00040/F0041/X006/R0105/001/COMM	Employee Related Cost (Bargaining Council)	1 434.00	1 054.20	64.80	1 498.80	1 566.25	1 605.40
O0001/IE00038/F0041/X006/R0105/001/COMM	Employee Related Cost (Bonus)	186 001.47	242 846.07	56 845.59	242 847.07	253 775.18	260 119.56
O0001/IE00110/F0041/X006/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	-	-	5 309.50	5 309.50	5 548.43	5 687.14
O0001/IE00043/F0041/X006/R0105/001/COMM	Employee Related Cost (Medical Aid)	259 358.78	216 893.65	103 359.82	362 718.60	379 040.94	388 516.96
O0001/IE03969/F0041/X006/R0105/001/COMM	Employee Related Cost (Overtime)	89 035.62	22 617.52	-	89 035.62	93 042.22	95 368.28
O0001/IE00036/F0041/X006/R0105/001/COMM	Employee Related Cost (Salaries and Allowances)	2 292 017.69	2 060 203.65	254 538.29	2 546 555.98	2 661 151.00	2 727 679.77
O0001/IE00045/F0041/X006/R0105/001/COMM	Employee Related Cost (UIF)	21 254.40	15 606.98	- 3 785.72	17 468.68	18 254.77	18 711.14
O0001/IE06254/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (UIF)	-	1 239.84	2 125.44	2 125.44	2 221.08	2 276.61
0001/IE06117/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Perfo	-	-	-	-	-	-
O0001/IE06084/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Salari	647 753.23	341 483.17	313 198.57	960 951.80	1 004 194.63	1 029 299.50
O0001/IE06924/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Vehic	227 483.85	134 143.03	2 475.63	229 959.48	240 307.66	246 315.35
O0001/IE01530/F0041/X006/R0105/001/COMM	Employees Related Cost (Leave Pay)	-	-	8 993.80	8 993.80	9 398.52	9 633.48
O0001/IE06206/F0041/X006/R0105/001/COMM	Municipal Running Cost/Medical/Equitable Share/Communi	46 416.57	21 703.20	- 8 069.37	38 347.20	40 072.82	41 074.64
O0001/IE06821/F0041/X006/R0105/001/COMM	Employee Related Cost (Director finance Telephone Allowan	54 000.00	31 500.00	-	54 000.00	56 430.00	57 840.75

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE06084/F0041/X006/R3696/001/COMM	Employee Related Cost (Director finance Rural Area Allowar	84 000.00	49 000.00	-	84 000.00	87 780.00	89 974.50
O0001/IE06084/F0041/X006/R3707/001/COMM	Employee Related Cost (Director finance Medical Aid Allow	72 000.00	42 000.00	-	72 000.00	75 240.00	77 121.00
O0001/IE00119/F0041/X006/R0105/001/COMM	Employee Related Cost (Accommodation, Travel and Incider	-		-			
Total Employee Related Cost		**4 604 977.79**	**3 721 687.99**	**815 671.47**	**5 420 649.26**	**5 664 578.47**	**5 806 192.93**
GRAND TOTAL EXPENDITURE (COMMUNITY SOCIAL SERVICES)		**6 586 936.33**	**5 325 499.64**	**822 788.67**	**7 409 725.01**	**7 743 162.63**	**7 936 741.70**
PUBLIC SAFETY							
REVENUE							
D0001/IR02344/F0041/X153/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 3 101 804.72	- 2 305 126.66		- 3 170 964.71	- 3 395 168.13	- 3 480 047.33
Total Transfers and Subsidies		**- 3 101 804.72**	**- 2 305 126.66**	**-**	**- 3 170 964.71**	**- 3 395 168.13**	**- 3 480 047.33**
					-	-	-
Licences or Permits					-	-	-
D0001/IR01519/F0044/X119/R0106/001/COMM	Drivers Licence Application/Duplicate Drivers Licences		- 38 556.46	- 60 000.00	- 60 000.00	- 62 700.00	- 64 267.50
D0001/IR01520/F0044/X119/R0106/001/COMM	Drivers Licence Certificate		- 11 426.01	- 18 000.00	- 18 000.00	- 18 810.00	- 19 280.25
Total Licences or Permits		-	**- 49 982.47**	**- 78 000.00**	**- 78 000.00**	**- 81 510.00**	**- 83 547.75**
TOTAL REVENUE		**- 3 101 804.72**	**- 2 355 109.13**	**- 78 000.00**	**- 3 248 964.71**	**- 3 476 678.13**	**- 3 563 595.08**
General Expenditure							
O0021-3/IE00604/F0041/X153/R0106/001/COMM	Public Safety Uniform	50 000.00	29 950.00	30 000.00	80 000.00	83 600.00	85 690.00
O0021-3/IE00754/F0041/X153/R0106/001/COMM	Public Safety Promotional Materials	50 000.00	31 970.00	40 000.00	90 000.00	94 050.00	96 401.25
O0021-3/IE00847/F0041/X153/R0106/001/COMM	Shooting Training	70 000.00	-	- 70 000.00	-	-	-
O0021-3/IE00550/F0041/X153/R0106/001/COMM	Fire Fighters PPE	500 000.00	-		500 000.00	522 500.00	535 562.50
	Public safety Workshops/training and seminars	-	-		-	-	-
O0021-4/IE00847/F0041/X153/R0106/001/COMM	Public safety Workshops/training and seminars (Facilitator)	50 000.00	6 992.00	- 20 000.00	30 000.00	31 350.00	32 133.75
		-	-		-	-	-
O0021-4/IE00534/F0041/X153/R0106/001/CONTRA	Public safety stationery, summons, spot fines and more	100 000.00	27 400.00		100 000.00	104 500.00	107 112.50
O0021-4/IE00645/F0041/X153/R0106/001/COMM	Branding of traffic vehicles	50 000.00	-	- 50 000.00	-	-	-
		-	-		-	-	-
O0001/IE00595/F0041/X153/R0105/001/COMM	Skills Development Fund	15 809.83	4 931.14	1 378.41	17 188.24	17 961.71	18 410.75
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	40 000.00	24 988.34		40 000.00	41 800.00	42 845.00
O0001/IE00060/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subsi	75 000.00	54 691.79		75 000.00	78 375.00	80 334.38
O0001/IE00059/F0041/X153/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferen	20 000.00	-	- 10 000.00	10 000.00	10 450.00	10 711.25
O0001/IE00144/F0041/X153/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	10 000.00	1 232.00		10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	-	-		-	-	-
O0001/IE00143/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- without	30 000.00	6 975.25	- 5 000.00	25 000.00	26 125.00	26 778.13
Total General Expenditure		**1 060 809.83**	**189 130.52**	**- 83 621.59**	**977 188.24**	**1 021 161.71**	**1 046 690.75**
		-					
Employee Related Cost		-					
O0001/IE00036/F0041/X153/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)	1 513 635.27	410 261.53	96 544.14	1 610 179.41	1 682 637.48	1 724 703.42

2025/2026 EXPENDITURE OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE00038/F0041/X153/R0105/001/COMM	Employee Related Cost (Bonus)	116 136.27	58 608.79	- 23 719.23	92 417.04	96 575.81	98 990.20
O0001/IE00040/F0041/X153/R0105/001/COMM	Employee Related Cost (Bargaining Council)	990.12	175.70	49.68	1 039.80	1 086.59	1 113.76
O0001/IE00043/F0041/X153/R0105/001/COMM	Employee Related Cost-Medical Aid	98 144.07	57 763.45	48 803.73	146 947.80	153 560.45	157 399.46
O0001/IE00044/F0041/X153/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)	300 261.97	102 880.26	71 603.26	371 865.22	388 599.16	398 314.14
O0001/IE00045/F0041/X153/R0105/001/COMM	Employee Related Cost (UIF)	11 827.20	2 479.68	-	11 827.20	12 359.42	12 668.41
O0001/IE01533/F0041/X153/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X153/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	-	-	37 500.00	37 500.00	39 187.50	40 167.19
O0001/IE01530/F0041/X153/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X153/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X153/R0105/001/COMM	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X153/R0105/001/COMM	Employee Related Cost (Accommodation, Travel and Incider	-					
Total Employee Related Cost		**2 040 994.89**	**632 169.41**	**230 781.58**	**2 271 776.47**	**2 374 006.42**	**2 433 356.58**
GRAND TOTAL EXPENDITURE (PUBLIC SAFETY)		**3 101 804.72**	**821 299.93**	**147 159.99**	**3 248 964.71**	**3 395 168.13**	**3 480 047.33**
TOTAL EXPENDITURE COMMUNITY SERVICES		**32 161 232.11**	**17 730 841.47**	**- 763 247.42**	**31 397 984.69**	**32 810 894.00**	**33 631 166.35**
(SUPLUS)/DEFICIT		**- 685 761.62**	**- 6 851 566.59**	**- 655 247.42**	**- 685 761.62**	**- 798 130.90**	**- 818 084.17**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
HUMAN RESOURCES							
REVENUE							
D0001/IR02344/F0041/X051/R0106/	National Revenue Fund (Equitable Share)	- 13 485 894.50	- 10 022 130.28		- 13 158 274.27	- 13 750 396.61	- 14 094 156.53
Total Transfers and Subsidies		**- 13 485 894.50**	**- 10 022 130.28**	-	**- 13 158 274.27**	**- 13 750 396.61**	**- 14 094 156.53**
Operational Revenue							
D0001/IR01424/F0045/X051/R0106/	Skills Development Levy Refund			- 638 400.00	- 638 400.00		
Total				**- 638 400.00**	**- 638 400.00**	-	-
TOTAL REVENUE		**- 13 485 894.50**	**- 10 022 130.28**	**- 638 400.00**	**- 13 796 674.27**	**- 13 750 396.61**	**- 14 094 156.53**
General Expenditure							
	Recruitment						
O0001/IE00692/F0041/X051/R0105/	Recruitme (Vetting)	70 000.00	57 072.89	5 000.00	75 000.00	78 375.00	80 334.38
O0001/IE00677/F0041/X051/R0105/	Recruitment (Catering)	10 000.00	5 970.00		10 000.00	10 450.00	10 711.25
O0001/IE00841/F0041/X051/R0105/	Recruitment (Medical Examination)	20 000.00	6 855.02		20 000.00	20 900.00	21 422.50
O0001/IE00063/F0041/X051/R0105/	Recruitment (S & T)	20 000.00	2 296.00	- 5 000.00	15 000.00	15 675.00	16 066.88
		-	-		-	-	-
O0001/IE00751/F0041/X051/R0105/	General Advertisement	700 000.00	169 522.34	- 340 000.00	360 000.00	376 200.00	385 605.00
	Employee wellness	-	-		-	-	-
O1299-4/IE00677/F0041/X051/R010	Employee wellness (Catering Services)	80 000.00	79 849.80	- 150.20	79 849.80	83 443.04	85 529.12
O1299-4/IE00754/F0041/X051/R010	Employee wellness (Promotional Items)	30 000.00	29 892.00	- 108.00	29 892.00	31 237.14	32 018.07
O1299-4/IE00847/F0041/X051/R010	Employee wellness (Training and Awareness	50 000.00	29 900.00		50 000.00	52 250.00	53 556.25
O1299-4/IE00847/F0041/X051/R010	Employee wellness (Project Coordinator)	90 000.00	269 000.00	179 000.00	269 000.00	281 105.00	288 132.63
O1299-4/IE00754/F0041/X051/R010	Employee wellness (Sport Kit/Gear)	10 000.00	-	- 10 000.00	-	-	-
O1299-4/IE00754/F0041/X051/R010	Employee wellness (Sport Kit/Gear)	-	-	10 000.00			
	OHS	-	-		-	-	-
O0016-3/IE00060/F0041/X051/R010	OHS (Accommodation)	20 000.00		10 000.00	30 000.00	31 350.00	32 133.75
O0016-3/IE00677/F0041/X051/R010	OHS (Catering)	30 000.00		- 30 000.00	-	-	-
O0016-3/IE00754/F0041/X051/R010	OHS (Promotional material)	60 000.00	19 480.00	- 40 520.00	19 480.00	20 356.60	20 865.52
O0016-3/IE00847/F0041/X051/R010	OHS (Risk Assesment and Onsite Emergeme	150 000.00	120 000.00	150 000.00	300 000.00	313 500.00	321 337.50
	Professional Fees	-			-	-	-
O1300-3/IE00840/F0041/X051/R010	Professional Fees PMS /Job Evaluation	450 000.00	451 728.26	1 728.26	451 728.26	472 056.03	483 857.43
		-	-		-	-	-
O0001/IE00595/F0041/X051/R0105/	Skills Development Levies (Skills Developm	45 083.30	33 613.95	13 932.71	59 016.01	61 671.73	63 213.52
	Subsistence & Travelling Allowance	-	-		-	-	-
O1300-2/IE00061/F0041/X051/R010	Subsistence & Travelling Allowance (Daily	-			-	-	-
O1300-2/IE01581/F0041/X051/R010	Subsistence,Travelling & Accommodation (I	30 000.00	14 674.78	- 5 000.00	25 000.00	26 125.00	26 778.13

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1300-2/IE00060/F0041/X051/R010	Subsistence,Travelling & Accommodation (	40 000.00	26 285.22	- 5 000.00	35 000.00	36 575.00	37 489.38
O1300-2/IE00810/F0041/X051/R010	Conferences/Training (Registration Fees:Sen	20 000.00	-	- 20 000.00	-	-	-
O1300-2/IE00144/F0041/X051/R010	Subsistence and Travelling Allowance (Own	20 000.00	10 161.40		20 000.00	20 900.00	21 422.50
O1300-2/IE01583/F0041/X051/R010	Subsistence,Travelling & Accommodation (	5 000.00	-	- 5 000.00	-	-	-
O1300-2/IE00143/F0041/X051/R010	Subsistence,Travelling & Accommodation (	20 000.00	5 434.78	- 5 000.00	15 000.00	15 675.00	16 066.88
O1300-2/IE00063/F0041/X051/R010	Subsistence,Travelling & Accommodation (	-	-		-	-	-
	Training and Seminars	-	-		-	-	-
O1232-8/IE00703/F0041/X051/R010	Training and Seminars (Transport)	-			-	-	-
O1232-8/IE00060/F0041/X051/R010	Training and Seminars (Accommodation)	350 000.00	281 936.78		350 000.00	365 750.00	374 893.75
O1232-8/IE00677/F0041/X051/R010	Training and Seminars (Catering)	20 000.00	-	- 10 000.00	10 000.00	10 450.00	10 711.25
O1232-8/IE00019/F0041/X051/R010	Training and Seminars (Service Provider)	500 000.00	249 926.09		500 000.00	522 500.00	535 562.50
O1232-8/IE00019/F0045/X051/R010	Training and Seminars (Service Provider grant)			638 400.00	638 400.00		
O1232-8/IE01581/F0041/X051/R010	Training and Seminars(Flight)	50 000.00	25 411.10	- 9 521.39	40 478.61	42 300.15	43 357.65
O1232-8/IE00143/F0041/X051/R010	Training and Seminars(Car Hire)	25 000.00	19 350.29		25 000.00	26 125.00	26 778.13
	Municipal Finance Management Program	-			-	-	-
O0001/IE00672/F0041/X051/R0105/	MFMP (Service Provider)	250 000.00	245 000.00	- 5 000.00	245 000.00	256 025.00	262 425.63
O0001/IE00060/F0041/X051/R0105/	MFMP (Accommodtion)	50 000.00	27 527.32	26 000.00	76 000.00	79 420.00	81 405.50
		-	-		-	-	-
O0001/IE00584/F0041/X051/R0105/	Membership Fees (Membership Fees) SALG	2 122 293.80	1 094 080.68	- 1 028 213.12	1 094 080.68	1 143 314.31	1 171 897.17
O0001/IE00609/F0041/X051/R0105/	Insurance WCA (Insurance WCA)	500 000.00	-	50 000.00	550 000.00	574 750.00	589 118.75
O0001/IE00555/F0041/X051/R0105/	Study Assistant (Internal)	688 544.00	300 650.00	- 100 000.00	588 544.00	615 028.48	630 404.19
Total General Expenditure		**6 525 921.10**	**3 575 618.70**	**- 534 451.74**	**5 981 469.36**	**5 583 507.48**	**5 723 095.17**
			-			-	
Employee Related Cost			-			-	
O0001/IE00036/F0041/X051/R0105/	Employee Related Costs (Salaries and Allow	3 296 096.94	2 340 036.35	220 988.87	3 517 085.81	3 675 354.67	3 767 238.54
O0001/IE00038/F0041/X051/R0105/	Employee Related Cost (Bonus)	269 674.75	295 214.02	25 539.27	295 214.02	308 498.65	316 211.12
O0001/IE00040/F0041/X051/R0105/	Employee Related Cost (Bargaining Council	1 230.85	878.50	267.95	1 498.80	1 566.25	1 605.40
O0001/IE00043/F0041/X051/R0105/	Employee Related Cost-Medical Aid	236 387.25	178 094.65	56 796.15	293 183.40	306 376.65	314 036.07
O0001/IE00044/F0041/X051/R0105/	Employee Related Cost (Provident Fund and	790 949.80	561 309.64	109 909.10	900 858.90	941 397.55	964 932.49
O0001/IE00045/F0041/X051/R0105/	Employee Related Cost (UIF)	17 603.52	12 951.72	- 400.00	17 203.52	17 977.68	18 427.12
O0001/IE00110/F0041/X051/R0105/	Employee Related Cost (Long Term Service	-	-	-	-	-	-
O0001/IE00126/F0041/X051/R0105/	Employee Related Cost (Vehicle Allowance)	97 520.19	56 000.00	- 1 520.19	96 000.00	100 320.00	102 828.00
O0001/IE01521/F0041/X051/R0105/	Employee Related Cost (Housing Subsidy)	27 996.00	16 383.22	89.52	28 085.52	29 349.37	30 083.10
O0001/IE01530/F0041/X051/R0105/	Employee related cost (Leave Pay)	-	46 987.50	46 987.50	46 987.50	49 101.94	50 329.49
O0001/IE03969/F0041/X051/R0105/	Employee Related Cost (Overtime)	77 866.48	28 714.37	- 30 000.00	47 866.48	50 020.47	51 270.98
O0001/IE06075/F0041/X051/R0105/	Employee related cost Director Corporate Se	643 877.56	346 495.73	325 667.20	969 544.76	1 013 174.27	1 038 503.63
O0001/IE06196/F0041/X051/R0105/	Employee related cost Director Corporate Se	68 587.66	40 538.05	906.14	69 493.80	72 621.02	74 436.55
O0001/IE06117/F0041/X051/R0105/	Employee related cost Director Corporate Se	-	-	-	-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE06262/F0041/X051/R0105/	Employee related cost Director Corporate Se	2 125.44	1 239.84	-	2 125.44	2 221.08	2 276.61
O0001/IE06919/F0041/X051/R0105/	Employee related cost Director Corporate Se	220 056.96	128 366.56	-	220 056.96	229 959.52	235 708.51
O0001/IE06830/F0041/X051/R0105/	Employee Related Cost (Director finance Tel	54 000.00	31 500.00	-	54 000.00	56 430.00	57 840.75
O0001/IE06075/F0041/X051/R3696/	Employee Related Cost (Director finance Ru	84 000.00	49 000.00	-	84 000.00	87 780.00	89 974.50
O0001/IE06075/F0041/X051/R3707/	Employee Related Cost (Director finance Me	72 000.00	42 000.00	-	72 000.00	75 240.00	77 121.00
O0001/IE00119/F0041/X051/R0105/	Subsistence,Travelling & Accommodation (I	-					
Total Employee Related Cost		**5 959 973.40**	**4 175 710.15**	755 231.51	**6 715 204.91**	**7 017 389.13**	**7 192 823.86**
			-				
Transfers and Subsidies			-				
O1246-1/IE01321/F0041/X051/R010	Study Assistants (External)	1 000 000.00	253 590.00	100 000.00	1 100 000.00	1 149 500.00	1 178 237.50
Total Transfer and Subsidies		**1 000 000.00**	**253 590.00**	**100 000.00**	**1 100 000.00**	**1 149 500.00**	**1 178 237.50**
GRAND TOTAL EXPENDITURE (HUMAN RESOURCES)		**13 485 894.50**	**8 004 918.85**	**320 779.77**	**13 796 674.27**	**13 750 396.61**	**14 094 156.53**
INFORMATION TECHNOLOGY							
REVENUE							
D0001/IR02344/F0041/X052/R0106/	National Revenue Fund (Equitable Share)	- 6 766 661.05	- 5 028 688.35		- 6 826 727.61	- 7 133 930.36	- 7 312 278.62
Total Transfers and Subsidies		**- 6 766 661.05**	**- 5 028 688.35**	-	**- 6 826 727.61**	**- 7 133 930.36**	**- 7 312 278.62**
TOTAL REVENUE		**- 6 766 661.05**	**- 5 028 688.35**	-	**- 6 826 727.61**	**- 7 133 930.36**	**- 7 312 278.62**
General Expenditure							
O0001/IE00792/F0041/X052/R0105/	Computer Software, Programme and Licenci	2 700 000.00	2 384 255.78		2 700 000.00	2 821 500.00	2 892 037.50
O0001/IE00784/F0041/X052/R0105/	Internet Access (Internet Access)	300 000.00	297 081.56	80 000.00	380 000.00	397 100.00	407 027.50
	Professional Fees	-	-		-	-	-
O0018-2/IE00844/F0041/X052/R010	Professional Fees (ICT Maintenance)	920 000.00	461 140.00	100 000.00	1 020 000.00	1 065 900.00	1 092 547.50
O0018-2/IE00844/F0041/X052/R369	Professional Fees (Cyber security services (p	100 000.00	-	- 100 000.00	-	-	-
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X052/R0105/	Subsistence,Travelling & Accommodation (I	10 000.00	3 195.65		10 000.00	10 450.00	10 711.25
O0001/IE00060/F0041/X052/R0105/	Subsistence,Travelling & Accommodation (	10 000.00	3 460.87	- 6 000.00	4 000.00	4 180.00	4 284.50
O0001/IE00059/F0041/X052/R0105/	Conferences/Training (Registration Fees:Sen	10 000.00	4 390.43		10 000.00	10 450.00	10 711.25
O0001/IE00144/F0041/X052/R0105/	Subsistence and Travelling Allowance (Own	10 000.00	704.00		10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X052/R0105/	Subsistence,Travelling & Accommodation ((	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X052/R0105/	Subsistence,Travelling & Accommodation ((	8 000.00	-	- 2 000.00	6 000.00	6 270.00	6 426.75
		-	-		-	-	-
O0001/IE00595/F0041/X052/R0105/	Skills Development Levies (Skills Developm	17 390.38	11 145.47	789.04	18 179.42	18 997.49	19 472.43
		-	-		-	-	-
	Repairs and Maintenance:	-	-		-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1547-3/IE00793/F0041/X052/R010	Repairs and Maintenance: (Computers)	70 000.00	76 400.00	26 400.00	96 400.00	100 738.00	103 256.45
O2774-1/IE00649/F0041/X052/R010	Repairs and Maintenance: (Buildings)	200 000.00	5 500.00	- 124 000.00	76 000.00	79 420.00	81 405.50
O1562-4/IE00650/F0041/X052/R010	Maintenance of Office Equipment (Small To	50 000.00	49 257.00	50 000.00	100 000.00	104 500.00	107 112.50
O1547-3/IE00796/F0041/X052/R010	Repairs and Maintenance: (WIFI Network)	70 000.00	16 200.00	- 26 400.00	43 600.00	45 562.00	46 701.05
Total General Expenditure		**4 480 390.38**	**3 312 730.76**	**- 6 210.96**	**4 474 179.42**	**4 675 517.49**	**4 792 405.43**
			-				
Employee Related Cost			-				
O0001/IE00036/F0041/X052/R0105/	Employee Related Costs (Salaries and Allow	1 637 995.19	940 735.43	41 207.72	1 679 202.91	1 754 767.04	1 798 636.22
O0001/IE00038/F0041/X052/R0105/	Employee Related Cost (Bonus)	131 499.60	135 098.12	3 846.59	135 346.19	141 436.77	144 972.69
O0001/IE00040/F0041/X052/R0105/	Employee Related Cost (Bargaining Council	553.80	263.55	- 102.00	451.80	472.13	483.93
O0001/IE00043/F0041/X052/R0105/	Employee Related Cost-Medical Aid	78 664.40	47 887.20	- 310.40	78 354.00	81 879.93	83 926.93
O0001/IE00044/F0041/X052/R0105/	Employee Related Cost (Provident Fund and	318 615.87	194 540.89	16 055.25	334 671.13	349 731.33	358 474.61
O0001/IE00045/F0041/X052/R0105/	Employee Related Cost (UIF)	8 501.76	3 719.52	-	8 501.76	8 884.34	9 106.45
O0001/IE00110/F0041/X052/R0105/	Employee Related Cost (Long Term Service	-	-	5 977.64	5 977.64	6 246.63	6 402.80
O0001/IE00126/F0041/X052/R0105/	Employee Related Cost (Vehicle Allowance)	96 442.06	56 000.00	- 442.06	96 000.00	100 320.00	102 828.00
O0001/IE01521/F0041/X052/R0105/	Employee Related Cost (Housing Subsidy)	13 998.00	8 191.61	44.76	14 042.76	14 674.68	15 041.55
O0001/IE01530/F0041/X052/R0105/	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X052/R0105/	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X052/R0105/	Subsistence,Travelling & Accommodation (I	-		-			
Total Employee Related Cost		**2 286 270.67**	**1 386 436.32**	**66 277.52**	**2 352 548.19**	**2 458 412.86**	**2 519 873.18**
GRAND TOTAL EXPENDITURE (IT)		**6 766 661.05**	**4 699 167.08**	**60 066.56**	**6 826 727.61**	**7 133 930.36**	**7 312 278.62**
ADMINISTRATION							
REVENUE							
D0001/IR02344/F0041/X046/R0106/	National Revenue Fund (Equitable Share)	- 33 549 861.45	- 24 932 798.51		- 33 281 919.39	- 23 457 168.26	- 28 643 676.47
Total Transfers and Subsidies		**- 33 549 861.45**	**- 24 932 798.51**	**-**	**- 33 281 919.39**	**- 23 457 168.26**	**- 28 643 676.47**
TOTAL REVENUE		**- 33 549 861.45**	**- 24 932 798.51**	**-**	**- 33 281 919.39**	**- 23 457 168.26**	**- 28 643 676.47**
General Expenditure							
O0001/IE00683/F0041/X046/R0106/	Cleaning Services (Cleaning and Hygiene: S	1 641 516.84	948 000.00		1 641 516.84	1 715 385.10	1 758 269.73
		-	-		-	-	-
	Municipal Branding	-	-		-	-	-
O0001/IE00645/F0041/X046/R0105/	Car Branding	75 000.00	74 690.00	- 310.00	74 690.00	78 051.05	80 002.33
O1239-2/IE00645/F0041/X046/R369	Diary/calender's/folders/Flags/Banners	110 000.00	-		110 000.00	114 950.00	117 823.75
	Council Meetings	-	-		-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0006-2/IE00677/F0041/X046/R010	Council Meetings (Catering)	165 000.00	89 790.00		165 000.00	172 425.00	176 735.63
O0006-2/IE00667/F0041/X046/R010	Council Meetings (Sound system)	15 000.00	-	- 15 000.00	-	-	-
O0006-2/IE00060/F0041/X046/R010	Council Meetings (Accommodation and ven	100 000.00	23 043.48	- 76 956.52	23 043.48	24 080.44	24 682.45
		-	-		-	-	-
O0001/IE00771/F0041/X046/R0105/	Postal Services (Postal Services)	30 000.00	-	- 23 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00595/F0041/X046/R0105/	Skills Development Levies (Skills Developm	66 952.58	43 234.77	297.00	67 249.58	70 275.81	72 032.71
		-	-		-	-	-
	Professional Fees	-	-		-	-	-
O0018-1/IE00021/F0041/X046/R010	Professional Fees (Electronic Records manag	50 000.00	10 042.18	23 000.00	73 000.00	76 285.00	78 192.13
	Rentals	-	-		-	-	-
O0001/IE00545/F0041/X046/R0106/	Rentals (Lease fee)	1 400 000.00	997 527.71		1 400 000.00	1 463 000.00	1 499 575.00
O0001/IE00539/F0041/X046/R0105/	Rentals (Extra Copies)	200 000.00	38 294.02		200 000.00	209 000.00	214 225.00
		-	-		-	-	-
O0001/IE00735/F0041/X046/R0105/	Municipal Running Cost/Overdue Accounts/	-	-		-	-	-
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X046/R0105/	Subsistence,Travelling & Accommodation (I	10 000.00	-	- 4 000.00	6 000.00	6 270.00	6 426.75
O0001/IE00060/F0041/X046/R0105/	Subsistence,Travelling & Accommodation (T	10 000.00	-	- 2 000.00	8 000.00	8 360.00	8 569.00
O0001/IE00059/F0041/X046/R0105/	Conferences/Training (Registration Fees:Sen	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00144/F0041/X046/R0105/	Subsistence and Travelling Allowance (Own	10 000.00	4 952.84		10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X046/R0105/	Subsistence,Travelling & Accommodation (C	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X046/R0105/	Subsistence,Travelling & Accommodation (C	8 000.00	-	- 2 000.00	6 000.00	6 270.00	6 426.75
		-	-		-	-	-
O0001/IE00698/F0041/X046/R0106/	Municipal Security services	15 618 960.18	9 372 769.61		15 618 960.18	4 999 375.89	9 724 439.29
O0001/IE00663/F0041/X046/R0106/	Cash collection services.	35 000.00	-	- 35 000.00	-	-	-
O0001/IE00778/F0041/X046/R0106/	Telephones (Telephones)	1 060 000.00	615 398.59		1 060 000.00	1 107 700.00	1 135 392.50
O0001/IE00579/F0041/X046/R0106/	Municipal Electricity and Water	2 300 000.00	1 551 210.45		2 300 000.00	2 403 500.00	2 463 587.50
O0001/IE00769/F0041/X046/R0106/	Cellphones Charges (Cellphones Charges)	1 500 000.00	959 245.72		1 500 000.00	1 567 500.00	1 606 687.50
O0001/IE00604/F0041/X046/R0106/	Uniforms/ PPE (Uniforms/ PPE)	200 000.00	111 440.00	15 000.00	215 000.00	224 675.00	230 291.88
O0001/IE00584/F0041/X046/R0106/	Membership Fees (Membership Fees)	5 500.00	-	- 5 500.00	-	-	-
O0001/IE00655/F0041/X046/R0106/	Fumigation and Pest Control	80 000.00	23 450.00	- 20 000.00	60 000.00	62 700.00	64 267.50
Total General Expenditure		**24 705 929.60**	**14 863 089.37**	**- 153 469.52**	**24 552 460.08**	**14 334 883.29**	**19 293 334.37**
			-				
Employee Related Cost			-				
O0001/IE00036/F0041/X046/R0105/	Employee Related Costs (Salaries and Allow	5 965 253.27	3 541 196.28	- 149 256.93	5 815 996.34	6 077 716.17	6 229 659.08
O0001/IE00038/F0041/X046/R0105/	Employee Related Cost (Bonus)	497 104.44	507 920.82	10 816.38	507 920.82	530 777.26	544 046.69
O0001/IE00040/F0041/X046/R0105/	Employee Related Cost (Bargaining Council	3 154.80	1 844.85	7.80	3 162.60	3 304.92	3 387.54
O0001/IE00043/F0041/X046/R0105/	Employee Related Cost-Medical Aid	712 228.81	417 166.80	- 9 934.81	702 294.00	733 897.23	752 244.66
O0001/IE00044/F0041/X046/R0105/	Employee Related Cost (Provident Fund and	1 389 606.54	841 265.99	2 384.90	1 391 991.44	1 454 631.05	1 490 996.83

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE00045/F0041/X046/R0105/	Employee Related Cost (UIF)	46 759.68	25 778.56	- 3 208.25	43 551.43	45 511.24	46 649.03
O0001/IE00110/F0041/X046/R0105/	Employee Related Cost (Long Term Service	-	-		-	-	-
O0001/IE00126/F0041/X046/R0105/	Employee Related Cost (Vehicle Allowance)	144 992.71	86 478.91	3 256.85	148 249.56	154 920.79	158 793.81
O0001/IE01521/F0041/X046/R0105/	Employee Related Cost (Housing Subsidy)	26 624.00	16 383.22	1 461.52	28 085.52	29 349.37	30 083.10
O0001/IE01530/F0041/X046/R0105/	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X046/R0105/	Employee Related Cost (Overtime)	58 207.60	49 837.17	30 000.00	88 207.60	92 176.94	94 481.37
O0001/IE00119/F0041/X046/R0105/	Subsistence,Travelling & Accommodation (I	-		-			
Total Employee Related Cost		**8 843 931.85**	**5 487 872.60**	**- 114 472.54**	**8 729 459.31**	**9 122 284.98**	**9 350 342.10**
GRAND TOTAL EXPENDITURE (ADMINISTRATION)		**33 549 861.45**	**20 350 961.97**	**- 267 942.06**	**33 281 919.39**	**23 457 168.26**	**28 643 676.47**
FLEET MANAGEMENT							
REVENUE							
D0001/IR02344/F0041/X050/R0106/	National Revenue Fund (Equitable Share)	- 9 387 383.58	- 6 976 295.79		- 9 712 433.10	- 10 149 492.59	- 10 403 229.90
Total Transfers and Subsidies		**- 9 387 383.58**	**- 6 976 295.79**	**-**	**- 9 712 433.10**	**- 10 149 492.59**	**- 10 403 229.90**
TOTAL REVENUE		**- 9 387 383.58**	**- 6 976 295.79**	-	**- 9 712 433.10**	**- 10 149 492.59**	**- 10 403 229.90**
General Expenditure							
O0001/IE00607/F0041/X050/R0105/	Fuel and Oil (Fuel and Oil)	4 000 000.00	2 764 950.27	50 000.00	4 050 000.00	4 232 250.00	4 338 056.25
O0001/IE00602/F0041/X050/R0105/	Toll Gate Fees	100 000.00	37 739.57	- 20 000.00	80 000.00	83 600.00	85 690.00
O0001/IE00807/F0041/X050/R0105/	Licence and Registration fees	260 000.00	170 769.00	- 20 000.00	240 000.00	250 800.00	257 070.00
O0001/IE00605/F0041/X050/R0106/	Vehicle Tracking Device (Tracking device ar	150 000.00	-	- 150 000.00	-	-	-
O0001/IE00605/F0041/X050/R0105/	Vehicle Tracking Device (Tracking operatior	100 000.00	37 275.00	- 20 000.00	80 000.00	83 600.00	85 690.00
	Repairs and Maintanance	-	-		-	-	-
O1565-4/IE00651/F0041/X050/R010	Repairs and Maintenance: (Vehicles)	3 200 000.00	3 221 943.76	486 000.00	3 686 000.00	3 851 870.00	3 948 166.75
		-	-		-	-	-
O0001/IE00595/F0041/X050/R0105/	Skills Development Levies (Skills Developm	10 426.80	6 941.75	832.30	11 259.10	11 765.76	12 059.90
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X050/R0105/	Subsistence,Travelling & Accommodation (I	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00060/F0041/X050/R0105/	Subsistence,Travelling & Accommodation (	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00059/F0041/X050/R0105/	Conferences/Training (Registration Fees:Sen	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00144/F0041/X050/R0105/	Subsistence and Travelling Allowance (Own	10 000.00	-	- 10 000.00	-	-	-
O0001/IE01583/F0041/X050/R0105/	Subsistence,Travelling & Accommodation ((	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X050/R0105/	Subsistence,Travelling & Accommodation ((	8 000.00	-	- 2 000.00	6 000.00	6 270.00	6 426.75
O0001/IE00119/F0041/X050/R0105/	Subsistence,Travelling & Accommodation (I	-			-	-	-
Total General Expenditure		**7 873 426.80**	**6 239 619.35**	**300 832.30**	**8 174 259.10**	**8 542 100.76**	**8 755 653.28**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
			-				
Employee Related Cost			-				
O0001/IE00036/F0041/X050/R0105/	Employee Related Costs (Salaries and Allow	962 365.42	572 504.08	24 762.82	987 128.24	1 031 549.01	1 057 337.73
O0001/IE00038/F0041/X050/R0105/	Employee Related Cost (Bonus)	80 197.12	81 924.00	1 726.88	81 924.00	85 610.58	87 750.84
O0001/IE00040/F0041/X050/R0105/	Employee Related Cost (Bargaining Council	286.80	175.70	165.00	451.80	472.13	483.93
O0001/IE00043/F0041/X050/R0105/	Employee Related Cost-Medical Aid	87 900.77	73 408.75	40 845.73	128 746.50	134 540.09	137 903.59
O0001/IE00044/F0041/X050/R0105/	Employee Related Cost (Provident Fund and	245 269.43	150 282.37	13 851.79	259 121.22	270 781.67	277 551.22
O0001/IE00045/F0041/X050/R0105/	Employee Related Cost (UIF)	6 376.32	3 719.52	-	6 376.32	6 663.25	6 829.84
O0001/IE00110/F0041/X050/R0105/	Employee Related Cost (Long Term Service	-	-	-	-	-	-
O0001/IE00126/F0041/X050/R0105/	Employee Related Cost (Vehicle Allowance)	94 635.00	-	- 57 135.00	37 500.00	39 187.50	40 167.19
O0001/IE01521/F0041/X050/R0105/	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X050/R0105/	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X050/R0105/	Employee Related Cost (Overtime)	36 925.92	19 121.74	-	36 925.92	38 587.59	39 552.28
Total Employee Related Cost		**1 513 956.78**	**901 136.16**	**24 217.22**	**1 538 174.00**	**1 607 391.83**	**1 647 576.62**
TOTAL FLEET MANAGEMENT		**9 387 383.58**	**7 140 755.51**	**325 049.52**	**9 712 433.10**	**10 149 492.59**	**10 403 229.90**
LEGAL SERVICES							
REVENUE							
D0001/IR02344/F0041/X053/R0106/	National Revenue Fund (Equitable Share)	- 3 580 385.69	- 2 660 787.26		- 3 147 191.32	- 3 288 814.93	- 3 371 035.31
Total Transfers and Subsidies		**- 3 580 385.69**	**- 2 660 787.26**	-	**- 3 147 191.32**	**- 3 288 814.93**	**- 3 371 035.31**
TOTAL REVENUE		**- 3 580 385.69**	**- 2 660 787.26**	-	**- 3 147 191.32**	**- 3 288 814.93**	**- 3 371 035.31**
General Expenditure							
O0001/IE00008/F0041/X053/R0106/	Legal/ Consulting Fees (Legal/ Consulting F	2 200 000.00	873 911.00	- 477 200.00	1 722 800.00	1 800 326.00	1 845 334.15
O0001/IE00595/F0041/X053/R0105/	Skills Development Levies (Skills Developm	6 729.92	5 007.45	1 437.03	8 166.95	8 534.46	8 747.82
	Disciplinary Board	-	-		-	-	-
O0006-10/IE00815/F0041/X053/R01	DB Allowance Fees	200 000.00	99 389.36		200 000.00	209 000.00	214 225.00
O0006-10/IE00144/F0041/X053/R01	DB S & T	25 000.00	-		25 000.00	26 125.00	26 778.13
O0006-10/IE00677/F0041/X053/R01	DB Catering	15 000.00	-	- 5 000.00	10 000.00	10 450.00	10 711.25
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X053/R0105/	Subsistence,Travelling & Accommodation (E	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
O0001/IE00060/F0041/X053/R0105/	Subsistence,Travelling & Accommodation (	10 000.00	-		10 000.00	10 450.00	10 711.25
O0001/IE00059/F0041/X053/R0105/	Conferences/Training (Registration Fees:Sen	50 000.00	27 460.00	- 10 000.00	40 000.00	41 800.00	42 845.00
O0001/IE00144/F0041/X053/R0105/	Subsistence and Travelling Allowance (Own	20 000.00	11 822.86		20 000.00	20 900.00	21 422.50
O0001/IE01583/F0041/X053/R0105/	Subsistence,Travelling & Accommodation (C	5 000.00	-	- 5 000.00	-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE00143/F0041/X053/R0105/	Subsistence,Travelling & Accommodation ((	10 000.00	-	- 3 000.00	7 000.00	7 315.00	7 497.88
-	-	**2 551 729.92**	**1 017 590.67**	**- 501 762.97**	**2 049 966.95**	**2 142 215.46**	**2 195 770.85**
			-				
Employee Related Cost			-				
O0001/IE00036/F0041/X053/R0105/	Employee Related Costs (Salaries and Allow	693 988.30	417 600.26	26 193.18	720 181.48	752 589.64	771 404.38
O0001/IE00038/F0041/X053/R0105/	Employee Related Cost (Bonus)	57 832.36	59 657.18	1 824.82	59 657.18	62 341.75	63 900.30
O0001/IE00040/F0041/X053/R0105/	Employee Related Cost (Bargaining Council	143.40	87.85	7.20	150.60	157.38	161.31
O0001/IE00043/F0041/X053/R0105/	Employee Related Cost-Medical Aid	-	14 794.20	30 416.40	30 416.40	31 785.14	32 579.77
O0001/IE00044/F0041/X053/R0105/	Employee Related Cost (Provident Fund and	176 870.58	109 620.07	11 822.69	188 693.28	197 184.47	202 114.09
O0001/IE00045/F0041/X053/R0105/	Employee Related Cost (UIF)	2 125.44	1 239.84	-	2 125.44	2 221.08	2 276.61
O0001/IE00110/F0041/X053/R0105/	Employee Related Cost (Long Term Service	-	-	-	-	-	-
O0001/IE00126/F0041/X053/R0105/	Employee Related Cost (Vehicle Allowance)	97 695.69	56 000.00	- 1 695.69	96 000.00	100 320.00	102 828.00
O0001/IE01521/F0041/X053/R0105/	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X053/R0105/	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X053/R0105/	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X053/R0105/	Subsistence,Travelling & Accommodation (I	-					
Total Employee Related Cost		**1 028 655.77**	**658 999.40**	**68 568.61**	**1 097 224.37**	**1 146 599.47**	**1 175 264.46**
TOTAL LEGAL SERVICES		**3 580 385.69**	**1 676 590.07**	**- 433 194.36**	**3 147 191.32**	**3 288 814.93**	**3 371 035.31**
TOTAL EXPENDITURE CORPORATE SERVICES		**66 770 186.27**	**41 872 393.48**	**4 759.42**	**66 764 945.69**	**57 779 802.75**	**63 824 376.82**
(SUPLUS)/DEFICIT		-	**- 7 748 306.71**	**- 633 640.58**	-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
LOCAL ECONOMIC DEVELOPMENT							
REVENUE							
D0001/IR02344/F0041/X098/R0106/001/EDP	National Revenue Fund (Equitable Share)	- 10 148 857.77	- 7 542 190.17		- 10 258 444.15	- 10 720 074.13	- 10 988 075.99
Total Transfers and Subsidies		**- 10 148 857.77**	**- 7 542 190.17**	**-**	**- 10 258 444.15**	**- 10 720 074.13**	**- 10 988 075.99**
TOTAL REVENUE		**- 10 148 857.77**	**- 7 542 190.17**	**-**	**- 10 258 444.15**	**- 10 720 074.13**	**- 10 988 075.99**
General Expenditure							
	Ndwedwe Music Festival						
O1354-1/IE00636/F0041/X098/R0106/001/EDP	Ndwedwe Music Festival (Grant)	2 200 000.00	2 198 899.99		2 200 000.00	2 299 000.00	2 356 475.00
	Cluster Commercial Gardens	-	-		-	-	-
O1217-2/IE00754/F0041/X098/R0106/001/EDP	Cluster Commercial Gardens (agricultural tool)	150 000.00	145 600.00	- 4 400.00	145 600.00	152 152.00	155 955.80
O1217-5/IE00663/F0041/X098/R0106/001/EDP	Cluster Commercial Gardens (Gardens Fencing)	150 000.00	149 997.00	- 3.00	149 997.00	156 746.87	160 665.54
O1217-5/IE00629/F0041/X098/R0106/001/EDP	Cluster Commercial Gardens (Water Supply system)	150 000.00	149 800.00	- 200.00	149 800.00	156 541.00	160 454.53
O1217-1/IE00642/F0047/X098/R0106/001/EDP	Cluster Commercial Gardens (Support Seeds)	250 000.00	195 400.00	- 54 600.00	195 400.00	204 193.00	209 297.83
	Cooperatives Development	-	-		-	-	-
O1249-4/IE00677/F0041/X098/R0106/001/EDP	Cooperatives Development (Catering)	60 000.00	59 750.00	- 250.00	59 750.00	62 438.75	63 999.72
O1249-3/IE00672/F0041/X098/R0106/001/EDP	Cooperatives Development (Identification and Database)	100 000.00	-		100 000.00	104 500.00	107 112.50
O1249-5/IE00703/F0041/X098/R0106/001/EDP	Cooperatives Development (Transport)	60 000.00	29 400.00	- 30 600.00	29 400.00	30 723.00	31 491.08
O1249-3/IE00847/F0041/X098/R0106/001/EDP	Cooperatives Development (Support)	200 000.00	190 000.00	168 000.00	368 000.00	384 560.00	394 174.00
	LED	-	-		-	-	-
O1217-3/IE00667/F0041/X098/R0106/001/EDP	LED (Sound system)	20 000.00	10 000.00	- 10 000.00	10 000.00	10 450.00	10 711.25
O1217-3/IE00703/F0041/X098/R0106/001/EDP	LED (Transport)	40 000.00	18 000.00	- 22 000.00	18 000.00	18 810.00	19 280.25
O1217-3/IE00677/F0041/X098/R0106/001/EDP	LED (Catering Services)	40 000.00	24 300.00	3 000.00	43 000.00	44 935.00	46 058.38
		-	-		-	-	-
O1244-1/IE00604/F0041/X098/R0105/001/EDP	EDP Uniform and Protective Clothing	30 000.00	29 962.98	- 37.02	29 962.98	31 311.31	32 094.10
O0001/IE00016/F0041/X098/R0106/001/EDP	Membership Fee	-	-		-	-	-
O0001/IE00595/F0041/X098/R0105/001/EDP	Skills Development Levies (Skills Development Levies)	46 869.57	22 583.57	- 6 157.07	40 712.50	42 544.56	43 608.18
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE00060/F0041/X098/R0105/001/EDP	Subsistence,Travelling & Accommodation (Travel and Su	15 000.00	13 685.13	- 1 314.87	13 685.13	14 300.96	14 658.48
O0001/IE00144/F0041/X098/R0105/001/EDP	Subsistence and Travelling Allowance (Own Transport)	10 000.00	3 071.46	18 200.00	28 200.00	29 469.00	30 205.73
O0001/IE01581/F0041/X098/R0105/001/EDP	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-	- 10 000.00	-	-	-
O0001/IE00143/F0041/X098/R0105/001/EDP	Subsistence,Travelling & Accommodation (Car hire- with	10 000.00	-	- 10 000.00	-	-	-
O1232-11/IE00059/F0041/X098/R0106/001/ED	Conferences/Training (Registration Fees:Seminars, Confe	10 000.00	-	- 10 000.00	-	-	-
O1232-11/IE00061/F0041/X098/R0106/001/ED	Subsistence & Travelling Allowance (Daily Allowance)	-	-		-	-	-
O1232-11/IE01583/F0041/X098/R0106/001/ED	Subsistence,Travelling & Accommodation (Car hire- with	-	-		-	-	-
	SMME Development	-	-		-	-	-
O1224-2/IE00632/F0041/X098/R0106/001/EDP	SMME Development (Catering)	40 000.00	27 000.00	- 13 000.00	27 000.00	28 215.00	28 920.38

2025/2026 EXPENDITURE OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1303-1/IE00022/F0041/X098/R0106/001/EDP	SMME Development (Gaps Identification and Training)	270 000.00	268 500.00	- 1 500.00	268 500.00	280 582.50	287 597.06
O1305-4/IE00667/F0041/X098/R0106/001/EDP	SMME Development (sound system)	20 000.00	9 800.00	- 10 200.00	9 800.00	10 241.00	10 497.03
O1249-2/IE00697/F0041/X098/R0106/001/EDP	SMME Development (Support)	200 000.00	199 500.00	- 500.00	199 500.00	208 477.50	213 689.44
O1305-3/IE00671/F0041/X098/R0106/001/EDP	SMME Development (Transport)	40 000.00	30 000.00	- 10 000.00	30 000.00	31 350.00	32 133.75
O1305-3/IE00754/F0041/X098/R0106/001/EDP	SMME Equipment /tools	200 000.00	197 800.00	- 2 200.00	197 800.00	206 701.00	211 868.53
	FARMERS MARKET DAY	-	-		-	-	-
O1218-1/IE00571/F0041/X098/R0106/001/EDP	Farmers Market Day (Tent/marquee)	100 000.00	87 250.00	- 12 750.00	87 250.00	91 176.25	93 455.66
O1218-1/IE00677/F0041/X098/R0106/001/EDP	Farmers Market Day (Catering)	40 000.00	39 850.00	- 150.00	39 850.00	41 643.25	42 684.33
O1218-1/IE00703/F0041/X098/R0106/001/EDP	Farmers Market Day (Transport)	50 000.00	49 500.00	- 500.00	49 500.00	51 727.50	53 020.69
O1218-1/IE00667/F0041/X098/R0106/001/EDP	Farmers Market Day (Sound System)	10 000.00	10 000.00		10 000.00	10 450.00	10 711.25
	Tourisim development	-	-		-	-	-
O1354-2/IE00583/F0041/X098/R0106/001/EDP	Tourisim development (Tourism guide(booklet)	100 000.00	99 950.00	- 50.00	99 950.00	104 447.75	107 058.94
O1354-2/IE00594/F0041/X098/R0106/001/EDP	Tourisim development (exhibition stand(tourism indaba)	100 000.00	-	- 100 000.00	-	-	-
O1354-2/IE00667/F0041/X098/R0106/001/EDP	Tourisim development (Sound system)	10 000.00	10 000.00		10 000.00	10 450.00	10 711.25
O1354-2/IE00677/F0041/X098/R0106/001/EDP	Tourisim development(Catering)	30 000.00	29 700.00	- 300.00	29 700.00	31 036.50	31 812.41
O1354-2/IE00754/F0041/X098/R0106/001/EDP	Tourisim development(Tourism awareness (gifts/ promoti	30 000.00	29 750.00	- 250.00	29 750.00	31 088.75	31 865.97
O1354-2/IE00671/F0041/X098/R0106/001/EDP	Tourisim development(Transport)	40 000.00	36 000.00	- 4 000.00	36 000.00	37 620.00	38 560.50
O1354-2/IE00847/F0041/X098/R0106/001/EDP	Business plans and proposals	120 000.00	118 990.00	- 1 010.00	118 990.00	124 344.55	127 453.16
Total General Expenditure		**4 951 869.57**	**4 484 040.13**	**- 126 771.96**	**4 825 097.61**	**5 042 227.00**	**5 168 282.68**
Employee Related Cost							
O0001/IE00036/F0041/X098/R0105/001/EDP	Employee Related Cost (Salaries and Allowances)	2 834 784.31	1 368 515.52	- 72 515.35	2 762 268.96	2 886 571.06	2 958 735.34
O0001/IE00038/F0041/X098/R0105/001/EDP	Employee Related Cost (Bonus)	231 232.03	190 284.56	- 40 947.47	190 284.56	198 847.37	203 818.55
O0001/IE00040/F0041/X098/R0105/001/EDP	Employee Related Cost (Bargaining Council)	1 147.20	614.95	57.60	1 204.80	1 259.02	1 290.49
O0001/IE00043/F0041/X098/R0105/001/EDP	Employee Related Cost (Medical Aid)	201 988.94	104 317.20	3 013.06	205 002.00	214 227.09	219 582.77
O0001/IE00044/F0041/X098/R0105/001/EDP	Employee Related Cost (Provident Fund and Pension - R/	585 234.55	297 640.14	16 013.77	601 248.32	628 304.49	644 012.11
O0001/IE00045/F0041/X098/R0105/001/EDP	Employee Related Cost(UIF)	14 878.08	7 821.57	-	14 878.08	15 547.59	15 936.28
O0001/IE00110/F0041/X098/R0105/001/EDP	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE01530/F0041/X098/R0105/001/EDP	Employee Related Cost (Leave Pay)	-	-	28 075.90	28 075.90	29 339.32	30 072.80
O0001/IE00126/F0041/X098/R0105/001/EDP	Employee Related Cost (Vehicle Allowance)	100 944.00	56 000.00	- 4 944.00	96 000.00	100 320.00	102 828.00
O0001/IE01521/F0041/X098/R0105/001/EDP	Employee Related Cost(Housing Subsidy)	-	-	-	-	-	-
O0001/IE03969/F0041/X098/R0105/001/EDP	Employee Related Cost(Overtime)	93 000.00	53 913.60	-	93 000.00	97 185.00	99 614.63
O0001/IE06076/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Salaries and Allow	657 008.53	341 483.17	303 943.27	960 951.80	1 004 194.63	1 029 299.50
O0001/IE06203/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Medical Aid)	37 161.27	21 703.20	1 185.93	38 347.20	40 072.82	41 074.64
O0001/IE06109/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Performance Bonu	-	-	-	-	-	-
O0001/IE06260/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (UIF)	2 125.44	1 239.84	-	2 125.44	2 221.08	2 276.61
O0001/IE06912/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Vehicle Allowance	227 483.85	134 143.03	2 475.63	229 959.48	240 307.66	246 315.35
O0001/IE06829/F0041/X098/R0105/001/EDP	Employee Related Cost (Director finance Telephone Allov	54 000.00	31 500.00	-	54 000.00	56 430.00	57 840.75
O0001/IE06076/F0041/X098/R3696/001/EDP	Employee Related Cost (Director finance Rural Area Allo	84 000.00	49 000.00	-	84 000.00	87 780.00	89 974.50
O0001/IE06076/F0041/X098/R3707/001/EDP	Employee Related Cost (Director finance Medical Aid All	72 000.00	42 000.00	-	72 000.00	75 240.00	77 121.00
O0001/IE00119/F0041/X098/R0105/001/EDP	Subsistence,Travelling & Accommodation (Incidental costs)			-			

2025/2026 EXPENDITURE OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
Total Employee Related Cost		**5 196 988.20**	**2 700 176.78**	**236 358.34**	**5 433 346.54**	**5 677 847.13**	**5 819 793.31**
Grand Total Expenditure (LED)		**10 148 857.77**	**7 184 216.91**	**109 586.38**	**10 258 444.15**	**10 720 074.13**	**10 988 075.99**
TOWN PLANNING							
REVENUE							
D0001/IR02344/F0041/X101/R0106/001/EDP	National Revenue Fund (Equitable Share)	- 3 424 511.96	- 2 544 948.48		- 3 439 718.10	- 3 594 505.42	- 3 684 368.05
Total Transfers and Subsidies		**- 3 424 511.96**	**- 2 544 948.48**	**-**	**- 3 439 718.10**	**- 3 594 505.42**	**- 3 684 368.05**
TOTAL REVENUE		**- 3 424 511.96**	**- 2 544 948.48**	**-**	**- 3 439 718.10**	**- 3 594 505.42**	**- 3 684 368.05**
General Expenditure							
	Professional Fees						
O0025-2/IE00025/F0041/X098/R0105/001/EDP	Ndwedwe Town Development (Survey)	600 000.00	504 400.00	- 600 000.00	-	-	-
O0025-2/IE00025/F0041/X101/R0105/001/EDP	Ndwedwe Town Development (Survey)			518 400.00	518 400.00	541 728.00	555 271.20
	GIS Projects	-	-		-	-	-
O0001/IE00792/F0041/X101/R0105/001/EDP	ESRISoftware maintenance	40 000.00	69 300.00	29 300.00	69 300.00	72 418.50	74 228.96
		-	-		-	-	-
O0001/IE00595/F0041/X101/R0105/001/EDP	Skills Development Levies (Skills Development Levies)	19 261.55	12 258.38	729.08	19 990.63	20 890.21	21 412.46
O0025-7/IE00677/F0041/X101/R0106/001/EDP	Planning & Housing Catering	50 000.00	38 000.00		50 000.00	52 250.00	53 556.25
	Demarcation programme	-	-		-	-	-
O0025-8/IE00677/F0041/X101/R0106/001/EDP	Demarcation programme Catering	60 000.00	59 950.00	15 000.00	75 000.00	78 375.00	80 334.38
O0025-8/IE00667/F0041/X101/R0106/001/EDP	Demarcation programme Sound	-	-		-	-	-
O0025-8/IE00571/F0041/X101/R0106/001/EDP	Demarcation programme Tent and Decoration	-	-		-	-	-
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE01581/F0041/X101/R0105/001/EDP	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-	- 10 000.00	-	-	-
O0001/IE00060/F0041/X101/R0105/001/EDP	Subsistence,Travelling & Accommodation (Travel and Su	10 000.00	4 473.68	- 5 500.00	4 500.00	4 702.50	4 820.06
O0001/IE00059/F0041/X101/R0105/001/EDP	Conferences/Training (Registration Fees:Seminars, Confe	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00144/F0041/X101/R0105/001/EDP	Subsistence and Travelling Allowance (Own Transport)	5 000.00	35 058.22	88 582.00	93 582.00	97 793.19	100 238.02
O0001/IE01583/F0041/X101/R0105/001/EDP	Subsistence,Travelling & Accommodation (Car hire- with	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00143/F0041/X101/R0105/001/EDP	Subsistence,Travelling & Accommodation (Car hire- with	7 000.00	-		7 000.00	7 315.00	7 497.88
TOTAL EXPENDITURE (TOWN PLANNING)		**811 261.55**	**723 440.28**	**26 511.08**	**837 772.63**	**875 472.40**	**897 359.21**
Employee Related Cost							
O0001/IE00036/F0041/X101/R0105/001/EDP	Employee Related Costs (Salaries and Allowances)	1 780 222.51	1 046 098.55	13 089.29	1 793 311.80	1 874 010.83	1 920 861.11
O0001/IE00038/F0041/X101/R0105/001/EDP	Employee Related Cost (Bonus)	148 351.88	149 442.65	1 090.77	149 442.65	156 167.57	160 071.76
O0001/IE00040/F0041/X101/R0105/001/EDP	Employee Related Cost (Bargaining Council)	430.20	263.55	14.40	444.60	464.61	476.22
O0001/IE00043/F0041/X101/R0105/001/EDP	Employee Related Cost-Medical Aid	148 762.43	86 833.15	4 460.47	153 222.90	160 117.93	164 120.88
O0001/IE00044/F0041/X101/R0105/001/EDP	Employee Related Cost (Provident Fund and Pension - RA	393 850.51	244 719.37	25 668.41	419 518.92	438 397.27	449 357.20
O0001/IE00045/F0041/X101/R0105/001/EDP	Employee Related Cost (UIF)	6 376.32	3 719.52	-	6 376.32	6 663.25	6 829.84

2025/2026 EXPENDITURE OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE00110/F0041/X101/R0105/001/EDP	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X101/R0105/001/EDP	Employee Related Cost (Vehicle Allowance)	94 635.00	-	- 57 135.00	37 500.00	39 187.50	40 167.19
O0001/IE01521/F0041/X101/R0105/001/EDP	Employee Related Cost (Housing Subsidy)	40 621.57	24 574.83	1 506.71	42 128.28	44 024.05	45 124.65
O0001/IE01530/F0041/X101/R0105/001/EDP	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X101/R0105/001/EDP	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X101/R0105/001/EDP	Subsistence,Travelling & Accommodation (Incidental costs)						
Total Employee Related Cost		**2 613 250.41**	**1 555 651.62**	**- 11 304.94**	**2 601 945.47**	**2 719 033.02**	**2 787 008.85**
GRAND TOTAL EXPENDITURE (TOWN PLANNING)		**3 424 511.96**	**2 279 091.90**	**15 206.14**	**3 439 718.10**	**3 594 505.42**	**3 684 368.05**
GRAND TOTAL EXPENDITURE (EDP)		**13 573 369.73**	**9 463 308.81**	**124 792.52**	**13 698 162.25**	**14 314 579.55**	**14 672 444.04**
EDP TOTAL EXPENDITURE		**-**	**- 623 829.84**	**124 792.52**	**-**	**-**	**-**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (EXECUTIVE COUNCIL)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
Transfers and Subsidies							
D0001/IR02344/F0041/X044/R0105/001/EXEC	National Revenue Fund (Equitable Share)	- 21 512 399.75	- 15 987 080.68		- 22 059 984.01	- 23 052 683.29	- 23 629 000.37
Total		**- 21 512 399.75**	**- 15 987 080.68**	**-**	**- 22 059 984.01**	**- 23 052 683.29**	**- 23 629 000.37**
TOTAL REVENUE		**- 21 512 399.75**	**- 15 987 080.68**	**-**	**- 22 059 984.01**	**- 23 052 683.29**	**- 23 629 000.37**
GENERAL EXPENDITURE							
Operational Cost							
O1486-1/IE00636/F0041/X044/R0105/001/EXEC	Strategic Planning (Accommodation)	800 000.00	-	5 000.00	805 000.00	841 225.00	862 255.63
O1486-1/IE00847/F0041/X044/R0105/001/EXEC	Strategic Planning (Facilitator)	250 000.00	-		250 000.00	261 250.00	267 781.25
		-	-		-	-	-
O0001/IE00595/F0041/X044/R0105/001/EXEC	Skills Development Levies	-	92 200.08	160 879.88	160 879.88	168 119.48	172 322.46
	Subsistence and Travelling Allowance	-	-		-	-	-
O0001/IE00144/F0041/X044/R0105/001/EXEC	Subsistence and Travelling Allowance (Own Transpor	1 440 000.00	994 453.17		1 440 000.00	1 504 800.00	1 542 420.00
O0001/IE00060/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accommodation (Travel and	960 000.00	724 909.51	- 30 000.00	930 000.00	971 850.00	996 146.25
O0001/IE01581/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accomodation (Travel and S	40 000.00	16 608.70	- 10 000.00	30 000.00	31 350.00	32 133.75
O0001/IE01583/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accomodation (Travel and S	15 000.00	-	- 15 000.00	-	-	-
O0001/IE00143/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accomodation (Travel and S	290 000.00	304 650.37	100 000.00	390 000.00	407 550.00	417 738.75
		-	-		-	-	-
	Council Training	-	-		-	-	-
O1223-2/IE00840/F0041/X044/R0105/001/EXEC	Council Training (Service Provider)	370 000.00	-	- 90 000.00	280 000.00	292 600.00	299 915.00
Totals General Expenditure		**4 165 000.00**	**2 132 821.83**	**120 879.88**	**4 285 879.88**	**4 478 744.48**	**4 590 713.09**
Remuneration of Councillors							
	Speaker						
O0001/IE00073/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Speaker:Social Contribu	24 336.33	14 058.00	2 418.89	26 755.22	27 959.21	28 658.19
O0001/IE00816/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Speaker:Allowances and	709 571.33	402 016.10	15 309.09	724 880.42	757 500.03	776 437.53
O0001/IE00817/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Speaker:Allowances an	42 228.00	23 800.00	204.00	42 432.00	44 341.44	45 449.98
O0001/IE00074/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Speaker:Allowances an	106 435.68	60 302.40	2 448.04	108 883.72	113 783.49	116 628.08
	Deputy Mayor	-	-	-	-	-	-
O0001/IE07194/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Deputy Executive Mayo	697 334.57	395 221.50	13 888.80	711 223.37	743 228.42	761 809.13
O0001/IE07195/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Deputy Executive Mayo	42 228.00	23 800.00	204.00	42 432.00	44 341.44	45 449.98
O0001/IE07204/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Deputy Executive Mayo	37 909.37	21 703.20	3 425.74	41 335.11	43 195.19	44 275.07
O0001/IE07205/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Deputy Executive Mayo	104 600.19	59 283.24	2 235.03	106 835.21	111 642.80	114 433.87
O0001/IE07202/F0041/X044/R0105/001/EXEC	Remuneration of Councillors:Deputy Executive Mayo	-		-			
	Executive Committee	-	-	-	-	-	-
O0001/IE07206/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Committee:A	3 010 843.65	1 707 931.59	77 356.35	3 088 200.01	3 227 169.01	3 307 848.23
O0001/IE07207/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Executive Committee:A	211 182.40	119 000.00	1 020.20	212 202.61	221 751.73	227 295.52
O0001/IE07217/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Committee:S	50 526.18	31 023.38	5 621.48	56 147.66	58 674.31	60 141.16
O0001/IE07216/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Committee:A	146 585.65	83 197.45	6 072.61	152 658.26	159 527.88	163 516.08
O0001/IE07214/F0041/X044/R0106/001/EXEC	Remuneration of Councillors:Executive Committee/M	-		-			
	WHIP	-	-	-	-	-	-
O0001/IE07182/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances and S	381 954.58	216 575.85	8 822.50	390 777.09	408 362.06	418 571.11
O0001/IE07183/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances and S	42 228.00	23 800.00	204.00	42 432.00	44 341.44	45 449.98
O0001/IE07192/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances and S	-	-	-	-	-	-
O0001/IE07190/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances and S	-	-	-	-	-	-
O0001/IE07193/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances and S	57 293.19	32 486.36	1 402.66	58 695.85	61 337.16	62 870.59

2025/2026 EXPENDITURE OPERATIONAL BUDGET (EXECUTIVE COUNCIL)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
	Executive Mayor	-	-	-	-	-	-
O0001/IE07218/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Mayor:Allow	934 547.92	520 106.15	- 676.76	933 871.17	975 895.37	1 000 292.75
O0001/IE07219/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Mayor:Allow	42 228.00	23 800.00	204.00	42 432.00	44 341.44	45 449.98
O0001/IE07228/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Mayor:Social	60 530.09	40 067.70	11 132.60	71 662.69	74 887.51	76 759.70
O0001/IE07229/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Mayor:Social	64 455.73	39 007.99	5 679.45	70 135.19	73 291.27	75 123.55
				-	-	-	-
	MPAC Chair Section 79			-	-	-	-
O0001/IE07393/F0041/X044/R0105/001/EXEC	Remuneration of Councillors:(Section 79 committee c	-		434 276.32	434 276.32	453 818.75	465 164.22
O0001/IE07394/F0041/X044/R0105/001/EXEC	Remuneration of Councillors:(Section 79 committee c	-		42 432.00	42 432.00	44 341.44	45 449.98
O0001/IE07397/F0041/X044/R0105/001/EXEC	Remuneration of Councillors:(Section 79 committee c	-		-	-	-	-
O0001/IE07398/F0041/X044/R0105/001/EXEC	Remuneration of Councillors:(Section 79 committee c	-		-	-	-	-
				-	-	-	-
	Other Councillors and Section 79	-	-	-	-	-	-
O0001/IE07230/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Total for All Other Cour	9 090 079.23	5 154 850.93	- 194 299.14	8 895 780.09	9 296 090.19	9 528 492.45
O0001/IE07231/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Total for All Other Cour	1 181 493.69	666 400.00	- 35 829.69	1 145 664.00	1 197 218.88	1 227 149.35
O0001/IE07235/F0041/X044/R0105/001/EXEC	Employee related costs: council (Total for All Other C	79 587.51	44 217.91	2 509.19	82 096.70	85 791.05	87 935.83
O0001/IE07240/F0041/X044/R0105/001/EXEC	Employee related costs: council (Total for All Other C	97 951.96	56 617.20	9 956.56	107 908.52	112 764.40	115 583.51
O0001/IE07241/F0041/X044/R0105/001/EXEC	Employee related costs: council (Total for All Other C	131 268.48	78 590.18	10 686.46	141 954.93	148 342.91	152 051.48
Total Remuneration of Councillors		**17 347 399.75**	**9 837 857.13**	**426 704.38**	**17 774 104.13**	**18 573 938.82**	**19 038 287.29**
GRAND TOTAL EXPENDITURE (EXECUTIVE COUNCIL)		**21 512 399.75**	**11 970 678.96**	**547 584.26**	**22 059 984.01**	**23 052 683.29**	**23 629 000.37**
(SUPLUS)/DEFICIT		-	**- 4 016 401.72**	**547 584.26**	-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
PUBLIC WORKS/ROADS							
REVENUE							
Transfers and Subsidies							
D0001/IR012106/F09680/X116/R0105/001/TEC	Municipal Disaster Response Grant			- 3 385 469.00	- 3 385 469.00		
D0001/IR02344/F0041/X116/R0106/001/TECH	National Revenue Fund (Equitable Share)	- 12 323 360.97	- 9 158 186.28		- 11 637 534.73	- 12 161 223.80	- 12 465 254.39
Total Transfers and Subsidies		**- 12 323 360.97**	**- 9 158 186.28**	**- 3 385 469.00**	**- 15 023 003.73**	**- 12 161 223.80**	**- 12 465 254.39**
TOTAL REVENUE		**- 12 323 360.97**	**- 9 158 186.28**	**- 3 385 469.00**	**- 15 023 003.73**	**- 12 161 223.80**	**- 12 465 254.39**
General Expenditure							
	Unplanned Repairs and Maintenance						
O0968-1/IE00649/F0041/X116/R0106/001/TEC	Repairs and Maintenance (unplanned Maintenance)	600 000.00	518 278.05	42 800.00	642 800.00	671 726.00	688 519.15
	Planned Repairs and Maintenance	-	-		-	-	-
O0370-1/IE00651/F0041/X116/R0106/001/TEC	Repairs and Maintenance (Road Maintenance)	-	-		-	-	-
O3259-17/IE00649/F0041/X116/R3708/001/TE	Waterfall Hall Renovation Ward 3	-	-		-	-	-
O3259-18/IE00649/F0041/X116/R3711/001/TE	Qhubakahle Hall Renovation Ward 6	-	-		-	-	-
O3259-19/IE00649/F0041/X116/R3696/001/TE	Ntubeni Hall Renovation Ward 1 Phase 2	-	-		-	-	-
O3259-20/IE00649/F0041/X116/R3707/001/TE	Gcwensa Hall Renovation Ward 2	580 000.00	-	- 97 000.00	483 000.00	504 735.00	517 353.38
O3259-21/IE00649/F0041/X116/R3712/001/TE	Umzamo CDC Renovation Ward 7	-	-		-	-	-
O3259-22/IE00649/F0041/X116/R3713/001/TE	Masakhane Hall Renovation in Ward 8	-	-		-	-	-
O3259-10/IE00649/F0041/X116/R3703/001/TE	eGweni Community Hall Rehabilitation in ward 16	-	-		-	-	-
O3259-23/IE00649/F0041/X116/R3710/001/TE	Deda Hall Renovation in Ward 5	-	-		-	-	-
O3259-24/IE00649/F0041/X116/R3708/001/TE	Mthombisa CDC Fencing in Ward 3	-	-		-	-	-
O3259-25/IE00649/F0041/X116/R3704/001/TE	Ezimpondweni Hall Renovation in Ward 17	-	-		-	-	-
O3259-26/IE00649/F0041/X116/R3706/001/TE	Mangangeni CDC Renovation in Ward 19	-	-		-	-	-
O1370-9/IE00694/F0041/X116/R0106/001/TEC	Electricity Applications for Facilities	-	-		-	-	-
O3259-27/IE00649/F0041/X116/R3709/001/TE	Phambela Hall Renovation Ward 4	-	-		-	-	-
O2708-1/IE00649/F0041/X116/R3698/001/TEC	Sonkombo Sport field Renovation Ward 11	-	-		-	-	-
O3259-28/IE00649/F0041/X116/R3702/001/TE	Maintenance Tinting, burglar, door and sensor lighting (	-	-		-	-	-
		-	-		-	-	-
O0001/IE00584/F0041/X116/R0105/001/TECH	Membership Fees (Membership Fees)	20 000.00	16 830.67		20 000.00	20 900.00	21 422.50
	Subsistence & Travelling Allowance	-	-		-	-	-
O0001/IE00060/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Travel and S	40 000.00	21 482.61		40 000.00	41 800.00	42 845.00
O0001/IE00144/F0041/X116/R0105/001/TECH	Subsistence and Travelling Allowance (Own Transport)	10 000.00	11 198.81	1 198.81	11 198.81	11 702.76	11 995.33
O0001/IE01581/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-		10 000.00	10 450.00	10 711.25
O0001/IE00143/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wi	10 000.00	4 617.39		10 000.00	10 450.00	10 711.25
O0001/IE00059/F0041/X116/R0105/001/TECH	Conferences/Training (Registration Fees:Seminars, Con	10 000.00	7 130.43		10 000.00	10 450.00	10 711.25
O0001/IE01583/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wi	5 000.00	-	- 5 000.00	-	-	-
		-	-		-	-	-
O0001/IE00595/F0041/X116/R0105/001/TECH	Skills Development Levies (Skills Development levies)	76 537.22	47 693.67	2 356.05	78 893.27	82 443.47	84 504.55
		-	-		-	-	-

2025/2026 EXPENDITURE OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O1346-1/IE00847/F0041/X116/R0105/001/TEC	Professional Fees (Formalisation of Infrastructure Asset	450 000.00	-	- 250 000.00	200 000.00	209 000.00	214 225.00
O0001/IE00792/F0041/X116/R0105/001/TECH	Software licence	50 000.00	-	- 50 000.00	-	-	-
O1562-5/IE00650/F0041/X116/R0105/001/TEC	Maintenance of Office Equipment (Small Tools)	30 000.00	28 900.00	- 1 100.00	28 900.00	30 200.50	30 955.51
O0001/IE00604/F0041/X116/R0105/001/TECH	Technical Uniform	170 000.00	151 242.00	- 18 758.00	151 242.00	158 047.89	161 999.09
O2790-1/IE00650/F0041/X116/R0106/001/TEC	Maintenance of Community Facilities/Equipment (Smal	-	-		-	-	-
		-	-		-	-	-
Total General Expenditure		**2 061 537.22**	**807 373.63**	**- 375 503.14**	**1 686 034.08**	**1 761 905.61**	**1 805 953.25**
Employee Related Cost							
O0001/IE00036/F0041/X116/R0105/001/TECH	Employee Related Cost (Salaries and Allowances)	6 238 648.93	3 342 132.72	- 389 975.88	5 848 673.05	6 111 863.34	6 264 659.93
O0001/IE00038/F0041/X116/R0105/001/TECH	Employee Related Cost (Bonus)	476 752.09	465 258.53	- 11 214.24	465 537.84	486 487.05	498 649.22
O0001/IE00040/F0041/X116/R0105/001/TECH	Employee Related Cost (Bargaining Council)	2 848.20	1 556.20	- 6.55	2 841.65	2 969.52	3 043.76
O0001/IE00043/F0041/X116/R0105/001/TECH	Employee Related Cost (Medical Aid)	481 220.87	242 893.45	- 63 292.67	417 928.20	436 734.97	447 653.34
O0001/IE00044/F0041/X116/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - I	1 229 611.82	827 726.71	115 476.60	1 345 088.42	1 405 617.40	1 440 757.84
O0001/IE00045/F0041/X116/R0105/001/TECH	Employee Related Cost (UIF)	40 383.36	21 404.40	- 3 650.88	36 732.48	38 385.44	39 345.08
O0001/IE00110/F0041/X116/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X116/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)	476 060.19	56 000.00	- 252 560.19	223 500.00	233 557.50	239 396.44
O0001/IE01521/F0041/X116/R0105/001/TECH	Employee Related Cost (Housing Subsidy)	41 992.70	24 574.83	135.58	42 128.28	44 024.05	45 124.65
O0001/IE01530/F0041/X116/R0105/001/TECH	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X116/R0105/001/TECH	Employee Related Cost (Overtime)	95 000.00	48 381.68	-	95 000.00	99 275.00	101 756.88
O0001/IE06112/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (Pe	-	-	-	-	-	-
O0001/IE06079/F0041/X116/R0105/001/TECH	Employee Related cost Director Technical Services (Sal	678 535.52	348 158.09	293 859.00	972 394.52	1 016 152.27	1 041 556.08
O0001/IE06194/F0041/X116/R0105/001/TECH	Municipal Running Cost/Medical/Equitable Share/Road	68 587.66	40 538.05	906.14	69 493.80	72 621.02	74 436.55
O0001/IE06253/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (UI	2 125.44	1 239.84	-	2 125.44	2 221.08	2 276.61
O0001/IE06913/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (Ve	220 056.96	128 366.48	-	220 056.96	229 959.52	235 708.51
O0001/IE06827/F0041/X116/R0105/001/TECH	Employee Related Cost (Director finance Telephone All	54 000.00	31 500.00	-	54 000.00	56 430.00	57 840.75
O0001/IE06079/F0041/X116/R3696/001/TECH	Employee Related Cost (Director finance Rural Area Al	84 000.00	49 000.00	-	84 000.00	87 780.00	89 974.50
O0001/IE06079/F0041/X116/R3707/001/TECH	Employee Related Cost (Director finance Medical Aid A	72 000.00	42 000.00	-	72 000.00	75 240.00	77 121.00
O0001/IE00119/F0041/X116/R0105/001/TECH	Accommodation, Travel and Incidental			-			
Total Employee Related Cost		**10 261 823.75**	**5 670 730.98**	**- 310 323.09**	**9 951 500.65**	**10 399 318.18**	**10 659 301.14**
GRAND TOTAL EXPENDITURE (PUBLIC WORKS)		**12 323 360.97**	**6 478 104.61**	**- 685 826.23**	**11 637 534.73**	**12 161 223.80**	**12 465 254.39**
ELECTRICAL SERVICES							
Transfers and Subsidies							
D0001/IR02344/F0041/X032/R0106/001/TECH	National Revenue Fund (Equitable Share)	- 1 200 000.00	- 891 787.85		- 1 200 000.00	- 1 254 000.00	- 1 285 350.00
D0001/IR06171/F0786/X032/R0105/001/TECH	Integrated National Electrification Programme	-					
Total Transfers and Subsidies		**- 1 200 000.00**	**- 891 787.85**	**-**	**- 1 200 000.00**	**- 1 254 000.00**	**- 1 285 350.00**
TOTAL REVENUE		**- 1 200 000.00**	**- 891 787.85**	**-**	**- 1 200 000.00**	**- 1 254 000.00**	**- 1 285 350.00**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
General Expenditure							
O1370-10/IE00634/F0786/X032/R3710/001/TE	Infills Electrification Ndwedwe Ward 05	-					
O1370-9/IE00634/F0786/X032/R0105/001/TEC	Expenditure:Contracted Services:Contractors:Electrical	-					
O1370-11/IE00634/F0041/X032/R0106/001/TE	Completion of Infill Electrification (Ward 6, 7, 8, 11 &	1 200 000.00	1 064 860.41		1 200 000.00	1 254 000.00	1 285 350.00
Total General Expenditure		**1 200 000.00**	**1 064 860.41**	-	**1 200 000.00**	**1 254 000.00**	**1 285 350.00**
Employee Related Cost							
O0001/IE00036/F0041/X032/R0105/001/TECH	Employee Related Costs (Salaries and Allowances)						
O0001/IE00038/F0041/X032/R0105/001/TECH	Employee Related Cost (Bonus)						
O0001/IE00040/F0041/X032/R0105/001/TECH	Employee Related Cost (Bargaining Council)						
O0001/IE00043/F0041/X032/R0105/001/TECH	Employee Related Cost-Medical Aid						
O0001/IE00044/F0041/X032/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - RA)						
O0001/IE00045/F0041/X032/R0105/001/TECH	Employee Related Cost (UIF)						
O0001/IE00110/F0041/X032/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)						
O0001/IE00126/F0041/X032/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)						
O0001/IE01521/F0041/X032/R0105/001/TECH	Employee Related Cost (Housing Subsidy)						
O0001/IE01530/F0041/X032/R0105/001/TECH	Employee related cost (Leave Pay)						
O0001/IE03969/F0041/X032/R0105/001/TECH	Employee Related Cost (Overtime)						
O0001/IE00119/F0041/X032/R0105/001/TECH	Employee related cost (Accommodation, Travel and Inc	-					
Total Employee Related Cost							
GRAND TOTAL EXPENDITURE (ELECTRICAL SERVICES)		**1 200 000.00**	**1 064 860.41**	-	**1 200 000.00**	**1 254 000.00**	**1 285 350.00**
STREET CLEANING							
Transfers and Subsidies							
D0001/IR02344/F0041/X133/R0106/001/TECH	National Revenue Fund (Equitable Share)	- 2 686 862.87	- 1 996 759.80		- 2 696 097.55	- 2 817 421.94	- 2 887 857.49
D0001/IR02310/F1169/X133/R0106/001/TECH	National Government (Expanded Public Works Program	- 2 320 000.00	- 2 270 904.86		- 2 320 000.00		
Total Transfers and Subsidies		**- 5 006 862.87**	**- 4 267 664.66**	-	**- 5 016 097.55**	**- 2 817 421.94**	**- 2 887 857.49**
TOTAL REVENUE		**- 5 006 862.87**	**- 4 267 664.66**	-	**- 5 016 097.55**	**- 2 817 421.94**	**- 2 887 857.49**
General Expenditure							
	EPWP						
O0001/IE00607/F0041/X133/R0106/001/TECH	EPWP Fuel	56 000.00	29 800.00	30 000.00	86 000.00	89 870.00	92 116.75
O0001/IE00595/F0041/X133/R0105/001/TECH	Skills Development Levies	4 390.64	736.28	398.31	4 788.95	5 004.45	5 129.56
O0001/IE00604/F0041/X133/R0106/001/TECH	EPWP Uniform and Protective Clothing	310 000.00	260 500.00	- 49 500.00	260 500.00	272 222.50	279 028.06
O0001/IE00840/F0041/X133/R0106/001/TECH	Accredited Training for EPWP beneficiaries	200 000.00	-		200 000.00	209 000.00	214 225.00
Total General Expenditure		**570 390.64**	**291 036.28**	**- 19 101.69**	**551 288.95**	**576 096.95**	**590 499.38**

2025/2026 EXPENDITURE OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
Employee Related Cost							
O0001/IE00036/F0041/X133/R0105/001/TECH	EPWP Staff (Salaries and Allowances) Internal Funding	1 500 000.00	-	-	1 500 000.00	1 567 500.00	1 606 687.50
O0001/IE00036/F1169/X133/R0105/001/TECH	EPWP Staff (Salaries and Allowances) Grant	2 320 000.00	2 248 431.84	- 39 131.56	2 280 868.44		
O0001/IE00045/F1169/X133/R0105/001/TECH	EPWP Staff (UIF)	-	19 565.78	39 131.56	39 131.56		
O0001/IE00036/F0041/X133/R3696/001/TECH	Employee Related Costs (Salaries and Allowances)	431 882.75	259 884.31	18 088.37	449 971.12	470 219.82	481 975.32
O0001/IE00038/F0041/X133/R0105/001/TECH	Employee Related Cost (Bonus)	35 990.23	-	1 507.36	37 497.59	39 184.98	40 164.61
O0001/IE00040/F0041/X133/R0105/001/TECH	Employee Related Cost (Bargaining Council)	143.40	25.10	7.20	150.60	157.38	161.31
O0001/IE00043/F0041/X133/R0105/001/TECH	Employee Related Cost-Medical Aid	36 260.35	6 219.00	1 053.65	37 314.00	38 993.13	39 967.96
O0001/IE00044/F0041/X133/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - I	110 070.07	19 491.32	7 679.78	117 749.85	123 048.59	126 124.81
O0001/IE00045/F0041/X133/R0105/001/TECH	Employee Related Cost (UIF)	2 125.44	3 261.48	-	2 125.44	2 221.08	2 276.61
O0001/IE00110/F0041/X133/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X133/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)	-	-	-	-	-	-
O0001/IE01521/F0041/X133/R0105/001/TECH	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X133/R0105/001/TECH	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X133/R0105/001/TECH	Employee Related Cost (Overtime)		-	-	-	-	-
O0001/IE00119/F0041/X133/R0105/001/TECH	Employee Related Cost (Accommodation, Travel and In	-					
Total Employee Related Cost		**4 436 472.23**	**2 556 878.83**	**28 336.37**	**4 464 808.60**	**2 241 324.99**	**2 297 358.11**
GRAND TOTAL EXPENDITURE (STREET CLEANING)		**5 006 862.87**	**2 847 915.11**	**9 234.68**	**5 016 097.55**	**2 817 421.94**	**2 887 857.49**
PROJECT MANAGEMENT UNIT							
REVENUE							
Transfers and Subsidies							
D0001/IR02344/F0041/X099/R0106/001/TECH	National Revenue Fund (Equitable Share)	- 2 894 066.49	- 2 150 744.07		- 2 410 560.16	- 2 519 035.37	- 2 582 011.25
D0001/IR010615/F09787/X099/R3702/001/TEC	Infrastructure - Sport and Recreation Infrastructure	- 6 560 000.00	-	6 560 000.00	-	-	-
D0001/IR01671/F0791/X099/R0105/001/TECH	National Government (Municipal Infrastructure Grant)	- 46 208 000.00	- 35 086 109.58		- 46 208 000.00	- 39 095 000.00	- 40 769 000.00
Total Transfers and Subsidies		**- 55 662 066.49**	**- 37 236 853.65**	**6 560 000.00**	**- 48 618 560.16**	**- 41 614 035.37**	**- 43 351 011.25**
TOTAL REVENUE		**- 55 662 066.49**	**- 37 236 853.65**	**6 560 000.00**	**- 48 618 560.16**	**- 41 614 035.37**	**- 43 351 011.25**
General Expenditure							
O0001/IE00595/F0041/X099/R0105/001/TECH	Skills Development Levies	19 608.54	12 323.19	- 232.90	19 375.64	20 247.54	20 753.73
		-	-		-	-	-
O1348-1/IE00080/F0041/X099/R0105/001/TEC	Business Plan Development	100 000.00	-	- 100 000.00	-	-	-
	Subsistence and Travelling Allowance	-	-		-	-	-
O0001/IE00144/F0041/X099/R0105/001/TECH	Subsistence and Travelling Allowance (Own Transport)	20 000.00	5 855.67		20 000.00	20 900.00	21 422.50
O0001/IE01581/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Flights)	10 000.00	13 979.07	3 979.07	13 979.07	14 608.13	14 973.33
O0001/IE00060/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Travel and S	30 000.00	-		30 000.00	31 350.00	32 133.75

2025/2026 EXPENDITURE OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**Expenditure as at 31 January 2026**	**Adjustments**	**2025/2026 Adjusted Budget**	**2026/2027 Outer Year One**	**2027/2028 Outer Year Two**
O0001/IE00143/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wi	10 000.00	8 600.00	- 1 400.00	8 600.00	8 987.00	9 211.68
O0001/IE01583/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wi	5 000.00	-	- 5 000.00	-	-	-
O0001/IE00059/F0041/X099/R0105/001/TECH	Conferences/Training (Registration Fees:Seminars, Con	20 000.00	14 260.87		20 000.00	20 900.00	21 422.50
Totals General Expenditure		**214 608.54**	**55 018.80**	**- 102 653.83**	**111 954.71**	**116 992.67**	**119 917.49**
Employee Related Cost							
O0001/IE00036/F0041/X099/R0105/001/TECH	Employee Related Costs (Salaries and Allowances)	1 920 146.79	1 073 290.57	- 202 156.67	1 717 990.12	1 795 299.68	1 840 182.17
O0001/IE00038/F0041/X099/R0105/001/TECH	Employee Related Cost (Bonus)	42 488.88	45 956.97	3 468.09	45 956.97	48 025.03	49 225.66
O0001/IE00040/F0041/X099/R0105/001/TECH	Employee Related Cost (Bargaining Council)	573.60	338.85	- 46.50	527.10	550.82	564.59
O0001/IE00043/F0041/X099/R0105/001/TECH	Employee Related Cost-Medical Aid	42 964.29	25 038.60	1 247.31	44 211.60	46 201.12	47 356.15
O0001/IE00044/F0041/X099/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - F	250 574.00	143 892.05	- 25 674.70	224 899.30	235 019.77	240 895.26
O0001/IE00045/F0041/X099/R0105/001/TECH	Employee Related Cost (UIF)	8 501.76	4 605.12	-	8 501.76	8 884.34	9 106.45
O0001/IE00110/F0041/X099/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X099/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)	414 208.63	127 760.93	- 157 690.03	256 518.60	268 061.94	274 763.49
O0001/IE01521/F0041/X099/R0105/001/TECH	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X099/R0105/001/TECH	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X099/R0105/001/TECH	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X099/R0105/001/TECH	Employee Related Cost (Accommodation, Travel and In	-					
Total General Expenditure		**2 679 457.95**	**1 420 883.09**	**- 380 852.49**	**2 298 605.45**	**2 402 042.70**	**2 462 093.77**
GRAND TOTAL EXPENDITURE (PMU)		**2 894 066.49**	**1 475 901.89**	**- 483 506.32**	**2 410 560.16**	**2 519 035.37**	**2 582 011.25**
TOTAL EXPENDITURE (TECHNICAL SERVICES)		**21 424 290.33**	**11 866 782.02**	**- 1 160 097.88**	**20 264 192.45**	**18 751 681.11**	**19 220 473.13**
(SUPLUS)/DEFICIT		**- 52 768 000.00**	**- 39 687 710.42**	**2 014 433.12**	**- 49 593 469.00**	**- 39 095 000.00**	**- 40 769 000.00**



Proposed Capital budget adjustment for 2025/2026 financial year.

LEGEND

A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
B. Items: Items to be resolved (finalised) by Exco under delegated powers.
C. Items: Confidential matter considered by Exco and referred to Council for resolution.
D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2025-2026 ADJUSTED CAPITAL BUDGET											
AccountNumber	Project Name	2025/2026 Final Budget VAT Inclusive	2025/2026 Final Budget VAT Exclusive	Total Expenditure	Adjustment VAT Inclusive	2025/2026 Adjusted Budget VAT Inclusive	2025/2026 Adjusted Budget VAT Exclusive	2026/2027 Outer Year One VAT Inclusive	2026/2027 Outer Year One Exclusive	2027/202 Outer Year Two VAT Inclusive	2027/2028 Outer Year Two Exclusive
Community Services											
C0003-9/IA06173/F0002/X006/R010	Computer Equipment	80 000.00	69 565.22	-		80 000.00	69 565.22	200 000.00	173 913.04	200 000.00	173 913.04
C0004-7/IA06233/F0002/X006/R010	Furniture and Office Equipment	400 000.00	347 826.09	135 710.00		400 000.00	347 826.09	300 000.00	260 869.57	200 000.00	173 913.04
C0007-9/IA01327/F0002/X006/R010	2 x Patrol vehicle Sedans							700 000.00	608 695.65	350 000.00	304 347.83
C0004-16/IA06233/F0002/X006/R01	Universal Six-Rifle safe	50 000.00	43 478.26	-		50 000.00	43 478.26		-		-
C0004-17/IA06233/F0002/X006/R01	Community Development Centre Chairs	500 000.00	434 782.61	134 784.00		500 000.00	434 782.61	500 000.00	434 782.61	500 000.00	434 782.61
C0006-32/IA06282/F0002/X006/R01	Three x Glock 17 Pistols	80 000.00	69 565.22	-		80 000.00	69 565.22		-		-
C0004-19/IA06233/F0002/X006/R01	Face value Storage safe	40 000.00	34 782.61	-		40 000.00	34 782.61		-		-
C0052-1/IA00172/F0002/X006/R010	Buy Back Centre							3 000 000.00	2 608 695.65	3 000 000.00	2 608 695.65
C0006-31/IA06282/F0002/X006/R01	Waste Management (Wheel Bins for municipal facilities & Skip Bins for municipal facilities)	1 530 000.00	1 330 434.78	-		1 530 000.00	1 330 434.78		-		-
Total Expenditure Community Services		**2 680 000.00**	**2 330 434.78**	**270 494.00**	**-**	**2 680 000.00**	**2 330 434.78**	**4 700 000.00**	**4 086 956.52**	**4 250 000.00**	**3 695 652.17**
Corporate Services											
C0004-8/IA06233/F0002/X066/R010	Furniture and Office Equipment	270 000.00	234 782.61	106 302.00	89 000.00	359 000.00	312 173.91	300 000.00	260 869.57	200 000.00	173 913.04
C0004-18/IA06233/F0002/X046/R01	Council chamber furniture	780 000.00	678 260.87	-	35 000.00	815 000.00	708 695.65	500 000.00	434 782.61	300 000.00	260 869.57
C0003-7/IA06173/F0002/X066/R010	Computer Equipment	200 000.00	173 913.04	-		200 000.00	173 913.04	200 000.00	173 913.04	200 000.00	173 913.04
C0007-7/IA01327/F0002/X046/R010	Municipal Fleet	-	-	-	950 000.00	950 000.00	826 086.96	3 400 000.00	2 956 521.74	3 000 000.00	2 608 695.65
C0265-1/IA11586/F0002/X046/R010	Refurbishment of municipal parking	280 000.00	243 478.26	-	- 45 000.00	235 000.00	204 347.83		-		-
NEW	Refurbishment of council chamber				60 000.00	60 000.00	52 173.91				
C0306-3/IA11586/F0002/X046/R010	Refurbishment of Reception and rest rooms	388 695.65	337 996.22	-	40 000.00	428 695.65	372 778.83		-		-
C0306-5/IA11586/F0002/X046/R010	Refurbishment of Main Boradroom(REGISTRY) - Relocating and installing existing filing bay- supply and install new additional filing bays - construction of fire proof platform and painting	350 000.00	304 347.83	-	- 50 000.00	300 000.00	260 869.57		-		-
C0006-36/IA06282/F0002/X046/R01	Installation of Themostart	10 000.00	8 695.65	-	25 000.00	35 000.00	30 434.78		-		-
C0006-35/IA06282/F0002/X046/R01	Supply and installation of new air humidifier	10 000.00	8 695.65	-	25 000.00	35 000.00	30 434.78		-		-
C0006-34/IA06282/F0002/X046/R01	Installation of council recording and system and 2 portable recorders	350 000.00	304 347.83	-		350 000.00	304 347.83		-		-
C0084-1/IA02885/F0002/X046/R010	Design and Supply Mayoral Chain	69 074.09	60 064.42	-	- 69 074.09	-	-		-		-
C0003-12/IA06173/F0002/X052/R01	Biometrics	100 000.00	86 956.52	-	40 000.00	140 000.00	121 739.13	200 000.00	173 913.04		-
C0003-13/IA06173/F0002/X052/R01	CCTV	250 000.00	217 391.30	122 550.00		250 000.00	217 391.30		-		-
C0261-9/IA01952/F0002/X046/R010	construction of 14 Guard Room	700 000.00	608 695.65	-		700 000.00	608 695.65	1 900 000.00	1 652 173.91		-
C0004-12/IA06282/F0002/X046/R37	Machinery (Metal detactor)	100 000.00	86 956.52	-	- 100 000.00	-	-		-		-
C0257-2/IA07020/F0002/X046/R370	Solar Flood Lights	200 000.00	173 913.04	-		200 000.00	173 913.04		-		-
C0003-17/IA06173/F0002/X052/R37	DLTC Building Network Point	70 000.00	60 869.57	54 733.00	110 000.00	180 000.00	156 521.74		-		-
Total Expenditure Corporate Services		**4 127 769.74**	**3 589 364.99**	**283 585.00**	**1 109 925.91**	**5 237 695.65**	**4 554 517.96**	**6 500 000.00**	**5 652 173.91**	**3 700 000.00**	**3 217 391.30**
Economic Development Plan											
C0003-4/IA06173/F0002/X098/R37	Computer Equipment	130 000.00	113 043.48		- 70 000.00	60 000.00	52 173.91	130 000.00	113 043.48	130 000.00	113 043.48
C0004-3/IA06233/F0002/X098/R010	Furniture and Office Equipment	200 000.00	173 913.04	117 852.00	- 34 470.20	165 529.80	143 938.96	200 000.00	173 913.04	200 000.00	173 913.04
C0006-9/IA06282/F0002/X098/R010	Machinery and Equipment (Corridor Development Tractor implementation)				194 470.20	194 470.20	169 104.52	550 000.00	478 260.87	400 000.00	347 826.09
Total Expenditure Economic Development Plan		**330 000.00**	**286 956.52**	**117 852.00**	**90 000.00**	**420 000.00**	**365 217.39**	**880 000.00**	**765 217.39**	**730 000.00**	**634 782.61**
Executive & Council											
C0007-7/IA01327/F0002/X044/R010	Motor Vehicles For Mayor, Deputy Mayor and Speaker	3 100 000.00	2 695 652.17	-	- 1 000 000.00	2 100 000.00	1 826 086.96	3 700 000.00	3 217 391.30		
Total Executive and Council		**3 100 000.00**	**2 695 652.17**	**-**	**- 1 000 000.00**	**2 100 000.00**	**1 826 086.96**	**3 700 000.00**	**3 217 391.30**	**-**	**-**
Finance											
C0003-6/IA06173/F0002/X049/R010	Computer Equipment	100 000.00	86 956.52	67 430.00	60 000.00	160 000.00	139 130.43	200 000.00	173 913.04	200 000.00	173 913.04
C0068-5/IA01952/F0002/X049/R370	Sage Sever				1 100 000.00	1 100 000.00	956 521.74		-		-
C0004-9/IA06253/F0002/X049/R010	Furniture and Office Equipment	1 020 000.00	886 956.52	312 547.00		1 020 000.00	886 956.52	300 000.00	260 869.57		-

2025-2026 ADJUSTED CAPITAL BUDGET											
AccountNumber	Project Name	2025/2026 Final Budget VAT Inclusive	2025/2026 Final Budget VAT Exclusive	Total Expenditure	Adjustment VAT Inclusive	2025/2026 Adjusted Budget VAT Inclusive	2025/2026 Adjusted Budget VAT Exclusive	2026/2027 Outer Year One VAT Inclusive	2026/2027 Outer Year One Exclusive	2027/202 Outer Year Two VAT Inclusive	2027/2028 Outer Year Two Exclusive
Total Expenditure Finance		**1 120 000.00**	**973 913.04**	**379 977.00**	**1 160 000.00**	**2 280 000.00**	**1 982 608.70**	**500 000.00**	**434 782.61**	**200 000.00**	**173 913.04**
Municipal Manager's Office											
C0003-8/IA06173/F0002/X045/R01	Computer Equipment	200 000.00	173 913.04	-		200 000.00	173 913.04	100 000.00	86 956.52	150 000.00	130 434.78
C0004-13/IA06233/F0002/X045/R01	Loud hailers	120 000.00	104 347.83	-		120 000.00	104 347.83	100 000.00	86 956.52	150 000.00	130 434.78
C0004-10/IA06233/F0002/X045/R01	Furniture and Office Equipment	150 000.00	130 434.78	75 082.00	150 000.00	300 000.00	260 869.57	150 000.00	130 434.78	100 000.00	86 956.52
Total Expenditure Municipal Manager's Office		**470 000.00**	**408 695.65**	**75 082.00**	**150 000.00**	**620 000.00**	**539 130.43**	**350 000.00**	**304 347.83**	**400 000.00**	**347 826.09**
Technical Services											
C0245-17/IA01952/F0791/X099/R37	Constrction of Khanyisa Sport field Ward 09 (MIG)	5 125 683.18	4 457 115.81	3 417 085.45	1 194 900.60	6 320 583.78	5 496 159.81		-		-
C0230-20/IA01952/F0791/X099/R37	Construction of Shangase Hall Ward 18 (MIG)	1 583 091.82	1 376 601.58	1 376 601.40	- 1 583 091.82	-	-		-		-
C0230-20/IA01952/F0002/X099/R37	Construction of Shangase Hall Ward 18 (Internal funding)	-			1 583 091.82	1 583 091.82	1 376 601.58				
C0271-11/IA01952/F0002/X099/R37	Bhamshela Thusong Centre Rehabilitation	3 500 000.00	3 043 478.26	298 260.87	490 000.00	3 990 000.00	3 469 565.22		-		-
C0225-31/IA01952/F0791/X099/R37	Construction of Ndwedwe Disaster and Emergency Management Centre Ward 15 (MIG)	20 863 163.67	18 141 881.45	13 777 489.62	- 99 595.00	20 763 568.67	18 055 277.10		-		-
C0225-32/IA01952/F0791/X099/R37	Construction of Noordsburg Multi-Purpose Centre Ward 06 (MIG)	8 636 061.33	7 509 618.55	5 069 206.98	781 856.19	9 417 917.52	8 189 493.50		-		-
C0336-3/IA01952/F0791/X099/R370	Upgrading of Ndwedwe Regional Sports Field Ward 15 (Department of Sport, Art and Culture:DSAC)	10 000 000.00	8 695 652.17	4 183 860.47	- 294 069.76	9 705 930.24	8 439 939.34		-		-
C0261-9/IA11603/F0002/X099/R01	Ndwedwe Municipal Offices Phase 2	600 000.00	521 739.13	-	- 600 000.00	-	-		-		-
C0336-7/IA01952/F09787/X099/R37	Nombika Sportfield ward 15	6 560 000.00	5 704 347.83	-	- 6 560 000.00	-	-		-		-
C0003-2/IA06173/F0002/X116/R01	Computer Equipment	230 000.00	200 000.00	15 000.00		230 000.00	200 000.00	230 000.00	200 000.00	230 000.00	200 000.00
C0004-2/IA06233/F0002/X116/R01	Furniture and Office Equipment	200 000.00	173 913.04	-	150 000.00	350 000.00	304 347.83	200 000.00	173 913.04	200 000.00	173 913.04
C0006-16/IA06313/F0002/X116/R01	Lowbed and trailor							3 800 000.00	3 304 347.83		-
C0006-26/IA06282/F0002/X116/R01	TLB (New)							2 450 000.00	2 130 434.78		-
C0006-10/IA06282/F0002/X116/R01	Machinery and Equipment (Office Equipment/EPWP Equipment)	250 000.00	217 391.30	-		250 000.00	217 391.30		-		-
C0040-50/IA00132/F0791/X099/R01	Ndwedwe Access Roads							19 547 500.00	16 997 826.09	20 384 500.00	17 725 652.17
C0230-14/IA00032/F0791/X099/R01	Ndwedwe Community halls							19 547 500.00	16 997 826.09	20 384 500.00	17 725 652.17
C0015-3/IA07020/F0002/X116/R010	Installation of highmast lights in various wards							2 760 000.00	2 400 000.00		-
C0177-16/IA01952/F0002/X116/R37	Isikhotho Access Road Rehabilitation Ward 05							2 000 000.00	1 739 130.43	2 000 000.00	1 739 130.43
C0006-21/IA06282/F0002/X116/R01	Heavy Duty Equipment	150 000.00	130 434.78	-		150 000.00	130 434.78		-		-
C0040-75/IA01952/F0002/X116/R37	Mthombisa Access Road Ward 3 (Internal Funding)	1 200 000.00	1 043 478.26	1 145 318.08	- 1 200 000.00	-	-		-		-
C0040-75/IA01952/F09679/X116/R3	Mthombisa Access Road Ward 3 (Municipal Disaster Recovery Grant - MDRG)	-			1 286 094.31	1 286 094.31	1 118 342.88				
C0177-11/IA01952/F0002/X116/R37	Nhlangakazi Access Road Ward 9 (Internal Funding)	3 000 000.00	2 608 695.65	966 974.13	- 3 000 000.00	-	-		-		-
C0177-11/IA01952/F09679/X116/R3	Nhlangakazi Access Road Ward 9 (Municipal Disaster Recovery Grant - MDRG:	-			1 192 393.25	1 192 393.25	1 036 863.70				
C0040-78/IA01952/F0002/X116/R37	Nogxaza Access Road Ward 19 (Internal Funding)	900 000.00	782 608.70	669 565.22	- 900 000.00	-	-		-		-
C0040-78/IA01952/F09679/X116/R3	Nogxaza Access Road Ward 19 (Municipal Disaster Recovery Grant - MDRG):	-			906 981.44	906 981.44	788 679.51				
C0177-17/IA01952/F0002/X116/R36	Ngidi Access Road Rehabilitation Ward 11	3 000 000.00	2 608 695.65	1 304 347.83	- 281 507.15	2 718 492.85	2 363 906.83		-		-
C0177-18/IA01952/F0002/X116/R37	Ezimpangeleni Access Road Rehabilitation Ward 04	1 500 000.00	1 304 347.83	850 742.20	- 100 299.50	1 399 700.50	1 217 130.87		-		-
Total Expenditure Technical Services		**67 298 000.00**	**58 520 000.00**	**33 074 452.25**	**- 7 033 245.62**	**60 264 754.38**	**52 404 134.24**	**50 535 000.00**	**43 943 478.26**	**43 199 000.00**	**37 564 347.83**
CAPITAL EXPENDITURE GRAND TOTAL		**79 125 769.74**	**68 805 017.16**	**34 201 442.25**	**- 5 523 319.71**	**73 602 450.03**	**64 002 130.46**	**67 165 000.00**	**58 404 347.83**	**52 479 000.00**	**45 633 913.04**

2.9 MUNICIPAL MANAGERS QUALITY CERTIFICATION



2024/2025 ADJUSTMENT BUDGET QUALITY CERTIFICATE

I, SDG, Khuzwayo the Municipal Manager of Ndwedwe local Municipality, hereby certify that the 2025/2026 Ndwedwe Local Municipality adjusted budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act.

SDG Khuzwayo

_____

Municipal Manager of Ndwedwe Municipality (KZN 293)

Signature .....

Date 24/02/2026