

ORIGINAL ANNUAL BUDGET

OF

NDWEDWE LOCAL MUNICIPALITY

FOR

2026/2027 TO 2028/2029

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

Copies of this document can be viewed:

- **In the municipal building's receptions and**
- **At Ndwedwe main library and mobile library at Bhamshela**
- **At Ndwedwe Thusong centre**
- **At www.ndwedwe.gov.za**

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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 Centres
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
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
VAT	Value-Added Tax

PART 1 – ANNUAL BUDGET

1.1 MAYOR'S REPORT

ORIGINAL BUDGET FOR 2026/2027 MTREF

Greeting to you honourable Speaker

Deputy Mayor

Members of the Executive Committee

The whip of the Council

The whips of all political partes that are part of this Council.

Honourable Councilors

The Municipal Manager

Directors of the municipal departments

Managers who are present here

Ngikhuleke emakhosini asendlunkulu nina be Silo.

And stakeholders who are present today I greet you all.

Thanks, honourable speaker for the opportunity to present this original Budget for 2026/2027 financial year.

I stand here today to present the last budget for this Council, it has been an honour for me to get this kind of the opportunity for the past four years.

I will always appreciate the support I have been getting every year during this time on this important document of the municipality.

The Council has never failed to adopt the budget hence we have what everyone can see outside in a form of service delivery because without the approved budget none of the functions of the municipality can continue.

As much as we are in an election year, am confident that this Council will continue put the citizen of this municipality first by ensuring that what is due to them is indeed delivered.

The process starts here by ensuring that the budget of the municipality is approved on time which is 30 days before the start of the new financial year.

The 2025/2026 financial year was the year of uncertainty in terms of the National budget as you will recall speaker that the budget was tabled three time in the National Assembly and this was very touching especial on us as Ndwedwe Local Municipality since we are grant depended municipality, so this uncertainty was traumatising for us.

The outcome of that resulted to the reduction of the allocations of the municipality where us as Ndwedwe Local Municipality we still suffering from that as the equitable share for 2026/2027 has been reduced again as it was done last financial year.

It means the budget that am going to table today is of a very difficult one to balance where several sacrifices had to be made to ensure that I table a surplus budget today.

It means the municipal operations will no longer be same but to leave with what we have and try to align operations with the available budget.

With the above being said Speaker I stand here today to present the original Budget for 2026/2027 financial year in line with Section 24 (1) of the Municipal Finance Management Act no 56 of 2003 which indicates that, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget. Subsection (2) further states that an annual budget—

(a) must be approved before the start of the budget year.

(b) is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i); and

(c) must be approved together with the adoption of resolutions as may be necessary

(i) imposing any municipal tax for the budget year.

(ii) setting any municipal tariffs for the budget year.

(iii) approving measurable performance objectives for revenue from each source and for each vote in the budget.

(iv) approving any changes to the municipality's integrated development plan; and

(v) approving any changes to the municipality's budget-related policies.

As such the Council is presented with the original annual budget for 2026/2027 MTERF in compliance with Section 24 (1) and (2) of the MFMA and Municipal Budget & Reporting Regulations for approval.

A critical review was also undertaken of expenditures on non-core and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by customers.

Furthermore, the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring people lead government.

The main challenges experienced during the compilation of the 2026/2027 MTREF can be summarized as follows:

- Slow pace of Town development and proclamation thereof,
- High number of poorly maintained community access roads or non-existent at all.
- Substantial need of community assets e.g., Sports fields, Community Halls and access roads.
- The perpetual increase of Eskom electricity supply hence cost of supplying water supplied by the District Council also increases which subsequently affects the municipal cost for electricity and water.
- The need to increase the municipal fleet and replace the current fleet to meet minimum service delivery standards.
- Maintain an adequate balance filling of the vacant posts and budget percentage of salaries against overall budget to ensure the municipality is following the National Treasury Salary bill norm. This has changed since the municipality is sitting at 50%, that is 10% above the standard norm of 40%.
- The high prevalent of indigent households within Ndwedwe Local Municipality.
- Inability of the municipality to generate its own revenue base.
- Producing a balanced, credible, and funded budget considering realistically anticipated revenues under these on-going difficulties in the national and local economy.
- The need to re-prioritise projects and expenditure within the existing resource envelop given the cash flow realities and declining cash position of the municipality.
- Reduction in grant allocated to the municipality which put more pleasure in meeting the required expenditure demand.

The following budget principles and guidelines directly informed the compilation of the 2026/2027 final MTREF:

- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI.
- The fixed operational cost and contracted services expenditure to take presiding in the allocation of available budget.
- This budget is zero based budgeting.
    - Zero-based budgeting is defined as a process where every department function is reviewed comprehensively and each expenditure must be approved, rather than increased.
    - It requires the budget request to be justified in complete detail by each department rather than just increasing its expenditure from the previous year.

Speaker Table 1 of the budget document as attached to the agenda indicates that the total operating revenue budget is expected to decrease by R2.2 million for the 2026/2027 financial year when compared to the 2025/2026 adjusted budget. For the two outer years, the operational revenue budget will increase by R4 million and R16.4 million respectively, equating to a total revenue improvement of R17.5 million over the 2026/2027 MTREF when compared to the adjusted 2025/2026 financial year.

Total operating expenditure budget for the 2026/2027 financial year is expected to decrease by R2.8 million when compared to the 2025/2026 adjusted budget and increase by almost R4 million and R16.3 million respectively for the two outer years of the 2026/2027 MTREF, equating to a total expenditure increase of R17.5 million over the 2026/2027 MTREF when compared to the adjusted 2025/2026 financial year.

Table 2 of the budget document above illustrate that the municipality is planning to invest R47.9 million in the 2026/2027 financial year towards the construction/purchasing of municipal assets. Majority of this budget will be directed to the construction of community halls and road infrastructure some being upgraded to

have a black top. This is done to improve the municipality's infrastructure to attract more investors.

Table 3 illustrates the funding model of the capital project, where the larger portion of it will be funded from Municipal Infrastructure Grant (MIG) followed the by the internal funding.

Table 4 shows different types of revenue classes. The leading revenue category is the Transfer recognised in operational revenue which amount to R206.1 million. followed by the revenue from property rates with a budget of almost R23.3 million.

Table 6 shows the different types of Operating expenditure items. Where the salary budget top the list of the expenditure for the municipality.

Table 8 The municipality has budgeted for a surplus of R604 thousand for 2026/2027 and R652 and R686 thousand for two our years of the MTREF.
This is in line with circular 72 which encourage the municipality to budget at a surplus. The Council to note that the municipality is not yet to be in the position to have more surplus in its budget due to more demand against the available resources. The municipality will continue to improve the surplus in it budgeting as it aware of the significant role that it plays in the municipality financial sustainability.

Table 8 shows a budget of R4.9 million in cash for 2025/2026 financial year which amount to only 0.9 per cent against the property plant and equipment and only 2 per cent against the total operating expenditure which is below the required percentage of 8 per cent.

- It must be noted that this provision is not yet enough to deal with all maintenance due to operational financial constraints the municipality is faced with. The municipality will continue to try and increase this provision to secure the ongoing healthy of the municipal infrastructure.
- The municipality as part of maintaining its infrastructure has invested more money on yellow plant to maintain the road infrastructure which is an inhouse maintenance however is not yet seen on the budget since the system vendor is

yet to be in the position to implement the costing module to show how much of internal work is contributing to toward the asset maintenance.

Honourable Speaker this budget includes the following prpgrammes:

- The municipality will continue with its commitment to issue bursaries for deserving learners and have allocated a budget of R1.1 million for 2026/2027 financial year.

- The municipality also have budget for social cohesion programs amongst them being Disability, woman, umkhosi womhlanga, and other. The total budget allocated to this section is R1.9 million.

- The municipality did not leave out the youth programmes and the budget of R1 million have been set aside to fund the youth programmes.
- Sport development has been allocated with a budget of R1.4 million in the upcoming financial year.
- The farmers have not been left out in the upcoming financial year. A total budget of R603 thousands will be utilized toward assisting Cluster Commercial Gardens, Cooperatives Development to be allocated with R396. In total a budget of almost R1 million will be allocated toward empowering of the farmers with the municipality

- LED have been allocated with a budget of R68 thousands while SMME Development will be allocated a budget of R537 thousands.

- To ensure that the asset of the municipality is safeguarded a budget of R15.6 million has been set aside to fund the security services of the municipality.

- Speaker the Municipality will also set aside a budget of almost R2 million for communications activities to ensure that the municipality well marketed.
- To assist the unfortunate in the incident within the municipality, the municipality has set aside a budget of R900 thousand to assist with Disaster Management (Emergency Relief).

- A budget of R700 million will be utilised to cater for indigent burials for those qualifying families.

- Honourable Speaker the municipality is still involved in the programme of EPWP and will receive a grant of R2.2 million and the municipality will co fund the programme by R1.7 million to ensure that the municipality create the jobs opportunity for the community.

- Lasty Speaker the municipality will continue with the programme to revive the traditional ceremony of different traditional councillors with a budget of R150 thousand to be utilised towards assisting the traditional leaders in their traditional ceremonies.

Speaker the supporting documents for this budget which detailed the budget are attached to the item and Council must note the following:

This final budget is presented for consideration and approval purposes.

Budget related policies, described in section 2.4 of the item need to be considered and approved with the final budget.

The following resolutions approving the 2026/2027 – 2028/2029 MTREF are submitted to Council for consideration and adjusted where necessary:

1. **THAT** in terms of Section 24 (1) of the Municipal Finance Management Act, 56 of 2003: -The original annual budget of the Municipality for the Financial year 2026/2027; and indicative allocations for the two projected outer years 2027/2028 and 2028/2029; and the multi – year and single year capital appropriations be approved as set out in budget table A1 to A10.
2. **THAT** the final tariff of charges for the 2026/2027 financial year be considered and adopted.
3. **THAT** Council approves the final budget related policies with effect from 01 July 2026.

2026/2027 Final Budget Related Polices

- Property Rates Policy

- Property Rate by laws
- Credit Control & Debt Collection Policy
- Credit Control & Debt Collection by laws
- Indigent policy
- Tariff Policy
- Cash Management & Investment Policy
- Supply Chain Management Policy
- Contract Management Policy
- Virement Policy
- Budget Policy
- Funding & Reserve's Policy
- Asset Management Policy
- Disposal Policy
- Cost Containment Policy
- Variation Order Policy
- Borrowing Policy
- Long-term financial planning policy
- Infrastructure Investment and Capital Policy
- Inventory Management Policy

4. **THAT** the following measurable performance indicator for revenue collections be set Property rates income: the minimum collection rate of 70% based on the recent audited 2024/2025 Annual Financial Statement.
5. **THAT** in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded.
6. **THAT** any savings on the capital budget to be retained and not transferred to any other vote to ensure that the municipal financial sustainability is maintained.
7. **THAT** the Council deliberates and notes the KwaZulu Natal Provincial Treasury assessment of the 2026-2027 draft annual budget tabled in terms of section 16(2) of the MFMA which is attached to the budget document.

The item is presented for discussion and approval speaker.

I thank you.

1.2 COUNCIL RESOLUTIONS

The following resolutions approving the 2026/2027 – 2028/2029 MTREF are submitted to Council for consideration and adjusted where necessary:

8. **THAT** in terms of Section 24 (1) of the Municipal Finance Management Act, 56 of 2003: -The original annual budget of the Municipality for the Financial year 2026/2027; and indicative allocations for the two projected outer years 2027/2028 and 2028/2029; and the multi – year and single year capital appropriations be approved as set out in budget table A1 to A10.
9. **THAT** the final tariff of charges for the 2026/2027 financial year be considered and adopted.
10. **THAT** Council approves the final budget related policies with effect from 01 July 2026.

2026/2027 Final Budget Related Polices

- Property Rates Policy
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- Credit Control & Debt Collection Policy
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- Virement Policy
- Budget Policy
- Funding & Reserve's Policy
- Asset Management Policy
- Disposal Policy
- Cost Containment Policy
- Variation Order Policy
- Borrowing Policy
- Long-term financial planning policy

- Infrastructure Investment and Capital Policy
- Inventory Management Policy

11. **THAT** the following measurable performance indicator for revenue collections be set Property rates income: the minimum collection rate of 70% based on the recent audited 2024/2025 Annual Financial Statement.
12. **THAT** in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded.
13. **THAT** any savings on the capital budget to be retained and not transferred to any other vote to ensure that the municipal financial sustainability is maintained.
14. **THAT** the Council deliberates and notes the KwaZulu Natal Provincial Treasury assessment of the 2026-2027 draft annual budget tabled in terms of section 16(2) of the MFMA which is attached to the budget document.

1.3 EXECUTIVE SUMMARY

1.3.1 Background

Section 24 (1) of the Municipal Finance Management Act no 56 of 2003 indicates that, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget. Subsection (2) further states that an annual budget—

(a) must be approved before the start of the budget year.

(b) is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i); and

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(i) imposing any municipal tax for the budget year.

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(iii) approving measurable performance objectives for revenue from each source and for each vote in the budget.

(iv) approving any changes to the municipality's integrated development plan; and

(v) approving any changes to the municipality's budget-related policies.

As such the Council is presented with the final annual budget for 2026/2027 MTERF in compliance with Section 24 (1) and (2) of the MFMA and Municipal Budget & Reporting Regulations for approval.

1.3.2 Discussion

The application of sound financial management principles for the compilation of the municipality's financial plan is vital and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically, and equitably to all municipalities. The municipality business and service delivery priorities were reviewed as part of this year's planning and budget process where appropriate funds were transferred from low to high priority programmes to maintain sound financial stewardship.

A critical review was also undertaken of expenditures on non-core and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debts owed by customers. Furthermore, the municipality has undertaken various customer care initiatives to ensure the

municipality truly involves all citizens in the process of ensuring people lead government.

The budget/IDP process has been conducted according to the budget timetable approved by the council in August 2025. This ensures compliance with the MFMA and subsequent circulars in the preparation and approval of 2026/2027 final budget / IDP. The Budget and Medium-Term Revenue and Expenditure Framework (MTREF) was also prepared taking cognizance of the contents of the Municipal Finance Management Act No 56 of 2003, circular No. 132 and 134 received from National Treasury.

The main challenges experienced during the compilation of the 2026/2027 MTREF can be summarized as follows:

- Slow pace of Town development and proclamation thereof,
- High number of poorly maintained community access roads or non-existent at all.
- Substantial need of community assets e.g., Sports fields and Community Halls.
- The perpetual increase of Eskom electricity supply hence the cost of supplying water supplied by the District Council also increases which subsequently affects the municipal cost for electricity and water.
- The need to increase the municipal fleet and replace the current fleet to meet minimum service delivery standards.
- Maintain an adequate balance filling of the vacant posts and budget percentage of salaries against overall budget to ensure the municipality is following the National Treasury Salary bill norm.
- The high prevalent of indigent households within Ndwedwe Local Municipality.
- Inability of the municipality to generate its own revenue base.
- Producing a balanced, credible, and funded budget considering realistically anticipated revenues under these on-going difficulties in the national and local economy.
- The need to re-priorities the projects and expenditure within the existing resource envelop given the cash flow realities and declining cash position of the municipality.
- The reduction in grant allocated to the municipality which puts more pleasure in meeting the required expenditure demand.

- Fuel increase as a result of the war in Iran and USA which put more pleasure on the municipalities ability to meet it minimum service delivery requirements.

The Ndwedwe Municipality's Medium-Term Revenue Expenditure Framework complies with all legal requirements which are as follows:

- The Constitution 1996 (Act No. 108 of 1996),
- The Local Government: Transition Act 1993 (Act No. 209 of 1993),
- The Municipal Systems Act no 32 of 2000 and regulation,
- The Municipal Finance Management Act 56 of 2003 and regulation,
- The Municipal Structures Act 1998 (Act No. 117 of 1998),
- Municipal Budget & Reporting Regulations issued by NT,
- MFMA Circulars published by NT and
- Division of Revenue Act

The municipality is consistent with the 2025/2026 budget; the 2026/2027 budget focuses on the priorities of Council as outlined in the IDP. There are listed below:

- Basic Service Delivery
- Municipal Institutional Development and Transformation
- Local Economic Development (LED)
- Municipal Financial Viability and Management
- Good Governance and Public Participation
- Safe and Secure Environment
- Spatial Analysis
- Environmental Management

The following budget principles and guidelines directly informed the compilation of the 2026/2027 MTREF:

- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI.
- The fixed operational cost and contracted services expenditure to presiding in the allocation of available budget.

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

In view of the aforementioned, the following table is a consolidated overview of the proposed 2026/2027 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Operational Budget Overview of the 2026/2027 MTREF.

Consolidated Operational Budget Overview of the 2026/2027 MTREF.										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Revenue (excluding capital transfers and contributions)	220 831	247 309	262 669	250 641	250 599	250 599	182 770	248 360	252 396	268 753
Total Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	178 015	247 756	251 744	268 067
Surplus/(Deficit)	**(9 361)**	**(35 142)**	**(36 093)**	**376**	**74**	**74**	**4 755**	**604**	**652**	**686**
Transfers and subsidies - capital (monetary allocations)	41 627	44 349	56 482	52 768	49 593	49 593	38 129	36 628	40 374	41 564
Transfers and subsidies - capital (in-kind)	53	7	14	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**42 884**	**37 232**	**41 026**	**42 250**

The above table indicates that the total operating revenue budget is expected to decrease by R2.2 million for the 2026/2027 financial year when compared to the 2025/2026 adjusted budget. For the two outer years, the operational revenue budget will increase by R4 million and R16.4 million respectively, equating to a total revenue improvement of R17.5 million over the 2026/2027 MTREF when compared to the adjusted 2025/2026 financial year.

Total operating expenditure budget for the 2026/2027 financial year is expected to decrease by R2.8 million when compared to the 2025/2026 adjusted budget and increase by almost R4 million and R16.3 million respectively for the two outer years of the 2026/2027 MTREF, equating to a total expenditure increase of R17.5 million over the 2026/2027 MTREF when compared to the adjusted 2025/2026 financial year.

Table 2: The Proposed Total Capital Expenditure Budget for 2026/2027 MTREF

The Proposed Total Capital Expenditure Budget for 2026/2027 MTREF									
Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 1 - Finance	216	360	1 126	974	1 983	1 983	435	609	609
Vote 2 - Municipal Manager's Office	479	310	384	409	539	539	261	435	522
Vote 3 - Community and Social Services	11 292	3 711	3 356	2 330	2 330	2 330	1 217	913	913
Vote 4 - Corporate services	2 867	7 556	1 814	3 589	4 555	4 555	5 817	4 696	4 826
Vote 5 - Economic Development and Planning	691	1 258	273	287	365	365	452	348	435
Vote 6 - Technical Services	70 397	69 628	71 057	58 520	52 404	52 404	36 677	39 021	39 273
Vote 7 - Executive and Council	–	2 957		2 696	1 826	1 826	3 043	–	3 043
Total Capital Expenditure - Vote	**85 942**	**85 780**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**

The above table illustrate that the municipality is planning to invest R47.9 million in the 2026/2027 financial year towards the construction/purchasing of municipal assets. Majority of this budget will be directed to the construction of community halls and road infrastructure some being upgraded to have a black top. This is done to improve the municipality's infrastructure to attract more investors.

Table 3: The Proposed Capital Budget Funding for 2026/2027 MTREF

The Proposed Capital Budget Funding for 2026/2027 MTREF									
Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:									
National Government	36 554	36 178	49 053	40 181	43 125	43 125	31 850	35 108	36 143
Provincial Government	–	2 609		5 704	–	–	–	–	–
District Municipality									
Transfers recognised - capital	**36 554**	**38 786**	**49 053**	**45 885**	**43 125**	**43 125**	**31 850**	**35 108**	**36 143**
Borrowing				–	–	–	–	–	–
Internally generated funds	49 388	46 994	28 957	22 920	20 877	20 877	16 052	10 913	13 478
Total Capital Funding	**85 942**	**85 780**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**

The above table illustrates the funding model of the capital project, where the larger portion of it will be funded from Municipal Infrastructure Grant (MIG) with a budget of R31.9 million and the rest will be funded by the internal funding.

The Council will recall that the municipality has invested a huge amount toward construction of Testing centre in Bhamshela, new municipal offices in ward 15 and co-funding of town development in ward in the recent years.

This project has drastically affected the finances of the municipality hence a minimum budget of R16.1 million have been made available for 2026/2027 financial year in trying to manage the financial sustainability of the municipality.

1.3.4 OPERATING BUDGET

1.3.4.1 Operating revenue framework

For the municipality to continue with its mandate to provide the quality services to its citizens it must generate the required revenue. Strong revenue management is fundamental to the financial sustainability of every municipality under these tough economic times.

The reality is that some communities within our municipality are still faced with development backlogs and poverty. As a result, the required expenditure to address these challenges will inevitably always exceed the available funding; hence radical choices must be made in relation to tariff increases and balancing expenditure against the realistically anticipated revenue.

The municipality's revenue is directly informed around the following key components:

- The projected revenue is determined, inter alia, by setting tariffs which are not only affordable to the consumers but also deemed to be fair and realistic.
- National Treasury's guidelines and macroeconomic policy.
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and

The following table is a summary of the 2026/2027 MTREF (classified by main revenue source):

Table 4: 2026/2027 Summary of revenue classified by main revenue source.

2026/2027 Summary of revenue classified by main revenue source.										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue										
Exchange Revenue										
Service charges - Waste Management	580	598	651	681	681	681	515	694	717	740
Sale of Goods and Rendering of Services	217	422	87	245	222	222	104	171	707	730
Agency services	157	185	179	469	469	469	194	327	337	348
Interest earned from Current and Non Current	8 254	9 767	9 208	12 528	11 613	11 613	5 019	10 951	11 313	11 675
Rental from Fixed Assets	682	622	634	757	773	773	558	800	826	852
Licence and permits	31	19	54	31	109	109	100	149	154	159
Construction Contract Revenue	-	11 844	12 917	-	-	-	-	3 385	9 766	10 207
Operational Revenue	1 359	2 734	1 814	1 031	2 019	2 019	1 635	1 359	1 124	1 160
Non-Exchange Revenue										
Property rates	18 533	18 988	22 011	22 832	22 832	22 832	14 661	23 283	24 051	24 821
Fines, penalties and forfeits	-	-	2 450	-	-	-	-			
Transfer and subsidies - Operational	189 994	200 980	211 327	210 710	210 524	210 524	159 247	206 053	202 173	216 794
Interest	1 024	1 150	1 302	1 355	1 355	1 355	736	1 189	1 228	1 267
Other Gains	-	-	33	-	-	-	-			
Total Revenue (excluding capital transfers and contributions)	220 831	247 309	262 669	250 641	250 599	250 599	182 770	248 360	252 396	268 753

Diagram 1: 2026/2027 Summary of revenue classified by main revenue source.



In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

The transfer recognised in operational revenue forms a significant percentage of the revenue basket for the municipality. In 2026/2027 financial year, the transfer recognised in operational revenue is expected to be R206.1 million. A reduction of R4.5 million when compared to the allocations for 2025/2026 financial year.

Ndwedwe Local Municipality is the grant dependent municipality; however, the municipality is in the process of attracting more investors to come and invest in the municipality which will potentially increase the chances for the municipality to generate its own revenue.

In trying to improve the revenue base,

- During 2021/2022 financial year the municipality introduced the refuse removal for business and government departments.
- During 2022/2023 financial year the municipality introduced the motor licensing office.
- The municipality opened the testing centre during the 2025/2026 financial year.
- With the above initiative it has resulted to revenue contribution of R1.1 million addition to the municipality and it anticipated to increase the budget during the adjustment budget period since the marketing of the testing centre is ongoing.
- The council to be reminded that the service provider to develop the Ndwedwe Town was appointed in 2022/2023 financial year who will come and build the business structures around Ndwedwe town where several businesses will operate within the Ndwedwe which will subsequently increase the chances of the municipality to generate its own revenue. The revised date to start the project is between June and July 2026.

The second largest revenue category for the municipality is property rates followed by the revenue anticipated from the interest earned on the external investments.

2026/2027 final proposed operating income budget can be summarised as follows.

Exchange Revenue

Service charges - refuse revenue.

- The municipality has budgeted R694 thousand for the refuse removal for 2026/2027 financial year.
- The municipality has increased the budget for 2026/2027 financial by R14 thousand. The increase of 1.9 percent is attributed to the municipality effort to maintain the tariff increase at a level that reflects an appropriate affordability form customer. This increase is within the guidance of issued by National Treasury through circular 134 of the MFMA which has a guid of 3.4 per cent changes from 2025/2026 adjustment budget to 2026/2027 original budget and here the municipality has decided to put the affordable increase of 1.9% as indicated above.
- The Council to note that the municipality seems to operate at the break-even position if the revenue anticipated from this service is compared to the resources deployed to this section as per table A2 of the budget schedule.
- However, the breakdown of the expenditure reflected under table A2 of A Schedule attached under supporting documents which amount to R7.9 million is allocated as follows:
    - EPWP employees is allocated with budget of R4.9 million which is funded by EPWP grant of R2.2 million and equitable share of R2.7 million for EPWP beneficials and other cost related to the programme.
    - Refuse removal with a budget of R1.4 million for refuse collection from key points of the municipality to keep the municipality as clean as possible.
    - The staff working under this section is budgeted at R1.2 million.
    - The rest of the budget of R408 thousand is for other items related to the refuse removal which can be seen on the attached operational expenditure budget.
- Therefore, if the EPWP programme which is more of the street cleaning is removed, the municipality is providing this service at a loss now since its only generates R694 thousand but need a total budget of almost R3 million to

provide the service which is funded by refuse removal of 694 thousand and the rest by equitable share.

- The council to note that the service is only provided to the business and government department for now.

Sale of Goods and Rendering of Services

- Sale of Goods and Rendering of Services is budgeted to be R171 thousand with a decrease of R51 thousand when compared to the 2025/2026 financial year adjustment budget of R222 thousand and that is equivalent to 29% which is above the CPI guidance of 3.4 per cent as per circular 134 of the MFMA.
- However, the municipality has come up with this budget after taking into account the current performance as at 30 April 2026 which proved that the full year projection will be below the adjustment budget.
- This has been done to ensure that the municipality has a realistic budget for this revenue line item.

Agency services

- Agency services budget for 2026/2027 financial year will be amount to R327 thousand.

- The decrease of R142 thousand when compared to the 2025/2026 financial year adjusted budget is due to analysis done by the municipality after considering the Provincial Treasury guidance in determining the budget by considering the current full year projection and any other anticipated revenue for the new financial year.

- The full year projections indicate that that the municipality will recognise R287 thousand for the 2025/2026 financial year. Therefore, the municipality is anticipating an additional of R39 thousand more for 2026/2027 financial due to normal increase on the licencing fees and new customers expected to utilise our facilities in the new financial year.

- **NB:** the amount reflected here is only the portion that would be received by the municipality in a form of a commission for the work done by the municipality on behalf of the department of Transport.

Interest earned from Receivables.

- There is no budget allocated in this revenue category as the municipality is currently not charging the interest on refuse removal customers for late or delayed payments.

Interest earned from Current and Non-Current Assets.

- Interest earned on external investments is expected to decrease by R662 thousand from 2025/2026 adjustment budget of R11.6 million to almost R11 million for 2026/2027 financial year.
- The movement in this budget is way above the CPI rate as indicated in the budget circular no 134 of 2026/2027 financial year due to consideration made by the municipality in looking at the audited 2024/2025 AFS figures, full year projection of the current financial year and expected revenue for the new financial year.
- The above considerations resulted to this budget figure which the municipality is confident that it will be achievable and it realistic.
- However, the municipality will monitor the performance of this revenue during year, if indications indicates that it might underperform then the municipality will apply section 28 subsection 2(b) to reduce the budget to reflect the actual performance at that time which will subsequently affect the expenditure funded by this revenue category.

Rental of Facilities.

- Rental from municipal facilities is expected to increase by R26 thousands from R773 thousands in 2025/2026 financial year adjustment budget to almost R800 thousands for 2026/2027 financial year.
- This budget consists of the rentals as per existing contract between the municipality and tenant and rentals to be generated from once off hiring of the municipal facilities.

- Therefore, the increase is due to the 3% increase which is within the 2026/2027 CPI for existing contract and existing once off halls hire.
- This is done to ensure that the municipality set the tariff that is affordable to the customers.

Licences and permits.

- Licences and permits budget will increase by R39 thousand to be R149 thousand for 2026/2027 financial year when compared 2025/2026 financial year adjustment budget of R109 thousand.
- This increase is attributed to the normal increase on the prices that are in line with the 2026/2027 Consumer Price Index as indicated in the budget circular 134 of the MFMA and the introduction of new services in the testing centre where a minimal budget has been set aside and will be monitored to check the customers response and adjust the budget if necessary, during the adjustment budget period.

Construction Contract Revenue

- Construction Contract Revenue has been budgeted to be R3.4 million for 2026/2027 financial year.
- This revenue is related to the INEP grant for the electrification projects on behalf of Eskom since the municipality does not have the licence to do electrification.
- The municipality did not receive such grant during the 2025/2026 financial year hence the table above reflect no budget for original and adjusted budget for 2025/2026 financial year.

Operational Revenue

- Operational Revenue has been budgeted to be R1.4 million for 2026/2027 financial year.
- The decrease of R661 thousand when compared to the adjustment budget of R2 million in 2025/2026 financial year is attributed to a once off skills

development levy which was given to the municipality to fund the learnership programme during the 2025/2026 financial year.

- With that being said, the normal increase of 3.4 per cent on the existing operational revenue has been added to come up with this budget.

Non-Exchange Revenue

- ***Property rates.***
- Property rates revenue for 2026/2027 financial year is expected to increase from R22.8 million to R23.3 million when compared to 2025/2026 financial year adjusted budget.
- This minimal increase of 2% below the CPI is part of the municipality's s way of making the services of the municipality more affordable to the customers.
- It's part of the municipality strategy to attract the investors by ensuring that at least if they invest in Ndwedwe they will save on the levies.

Table 5: The working for the property rates figure:

BUDGET -PROPERTY RATES 2025/2026									
DESCRIPTION	MARKET VALUE	REBATES AND IMPERMISSABLE	EXEMPTED	MARKET VALUE <R60000	TOTAL REBATES AND EXEMPTIONS	TOTAL BILLABLE VALUE	TARIFF	BUDGET	INCOME FORGONE
RESIDENTIAL	81 532 000.00	- 1 785 000.00	- 3 591 000.00	- 13 159 000.00	- 16 750 000.00	62 997 000.00	0.01087	684 777.39	- 182 072.50
PLACE OF WORSHIP	3 083 000.00		- 3 083 000.00		- 3 083 000.00	-	0	-	-
PUBLIC SERVICE PURPOSES	759 719 000.00		- 7 360 000.00		- 7 360 000.00	752 359 000.00	0.02166	16 296 095.94	- 159 417.60
VACANT LAND	3 806 000.00		- 1 900 000.00	- 389 000.00	- 2 289 000.00	1 517 000.00	0.01087	16 489.79	- 24 881.43
PUBLIC BENEFIT ORGANISATION	1 249 000.00					1 249 000.00	0.00272	3 397.28	-
COMMERCIAL	124 310 000.00		- 41 770 000.00		- 41 770 000.00	82 540 000.00	0.04066	3 356 076.40	- 1 698 368.20
INDUSTRIAL	4 150 000.00		- 2 900 000.00		- 2 900 000.00	1 250 000.00	0.04066	50 825.00	- 117 914.00
AGRICULTURAL	2 250 918 000.00	- 891 435 000.00	-466 986 000.00	- 1 062 000.00	- 1 359 483 000.00	891 435 000.00	0.00272	2 424 703.20	- 3 697 793.76
PSI	764 000.00		- 764 000.00		- 764 000.00	-	0	-	-
TOTALS	**3 229 531 000.00**		**-528 354 000.00**		**- 1 434 399 000.00**	**1 793 317 000.00**		**22 832 365.00**	**- 5 880 447.49**

The valuation roll reconciliation will be submitted to Provincial Treasury with other budget related documents to assess the creditability of this line item of the budget.

Transfers and subsidies

- The 2026/2027 Transfer and subsidies - Operational revenue is budgeted to be R206 million with a reduction of R4.5 million when compared to R210.5 million of the 2025/2026 financial year adjusted budget.

- This is in line with the National and Provincial government as provided on the 2026/2027 Division of Revenue Act.

- The grant will also decrease by R3.9 million and increase by R14.6 million respectively for the two outer years. Since Ndwedwe Local Municipality is current a grant depended on municipality, this decline in grant allocations will make thing more difficult for the municipality to meet it demands. However, a proactive approach will have to be adopted by the management to ensure that the municipality do continue with its mandate regardless of financial challenges that the municipality might be faced with.

Interest earned - outstanding debtors.

- Interest earned - outstanding debtors will decrease by R166 thousands for 2026/2027 financial year to be R1.18 million from R1.4 million of 2025/2026 financial year budget.

- The movement in this revenue category is not in line with normal increases as per 2026/2027 budget circular CPI rate of 3.4 per cent.

- The used the full year projection of R1.16 million to determine this revenue category to ensure that the provision provided in this line item is realistic and achievable.

- The municipality is yet to be able to collect as much as it wants from its outstanding debtors hence the need for the budget interest on outstanding debtors still necessary.

3.4.2 Operating expenditure framework

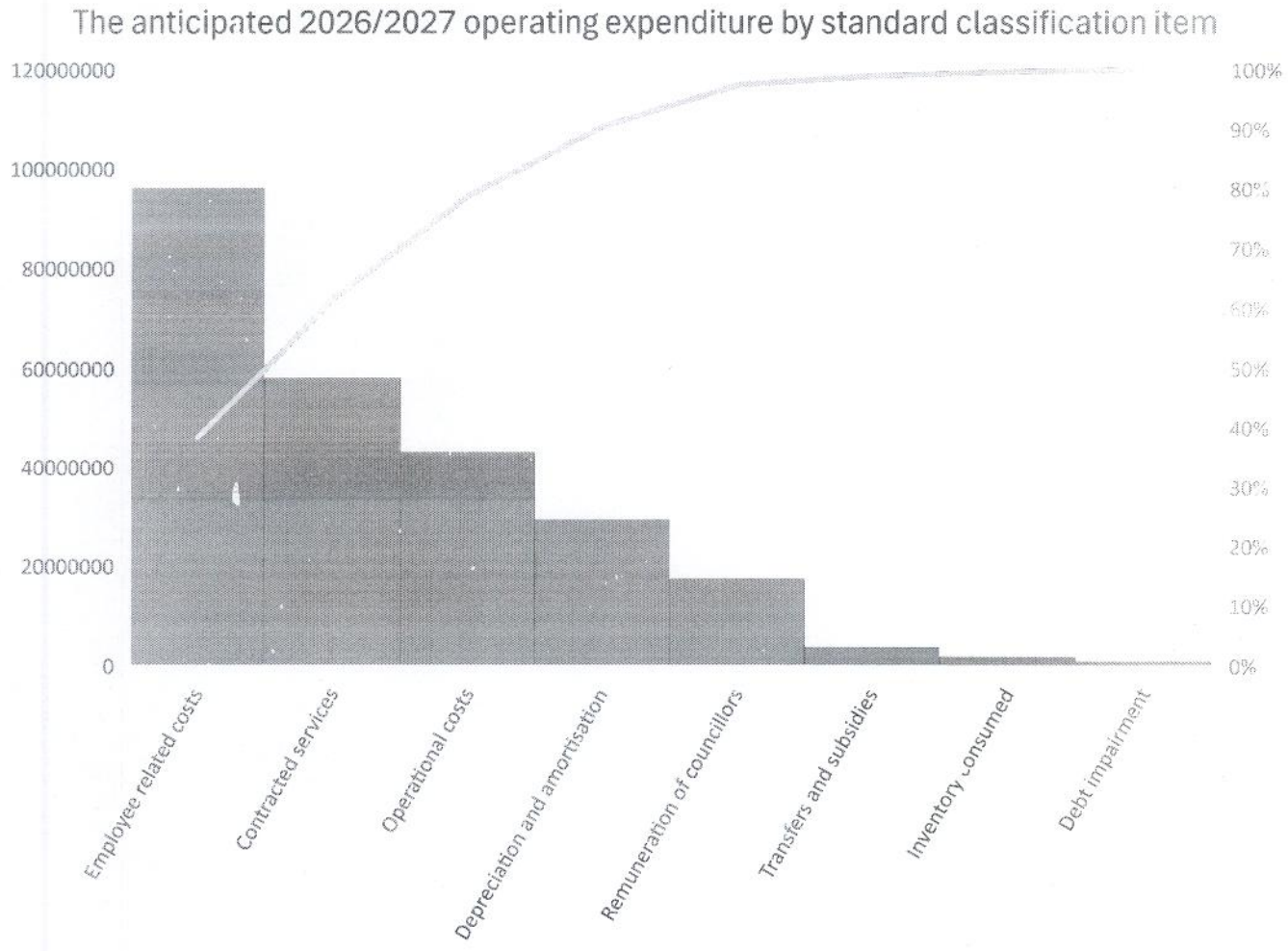
The municipality's expenditure framework for the 2026/2027 MTREF is informed by the following budget principles:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash backed reserves to fund any deficit.
- Funding of the budget over the medium term as informed by Section 18 and 19 of the MFMA.
- The capital programs are aligned to address the backlogs of municipal infrastructure establishment.
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.

Tabled 6: The anticipated 2026/2027 operating expenditure by standard classification item.

The anticipated 2026/2027 operating expenditure by standard classification item.										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure										
Employee related costs	68 548	78 476	86 988	96 035	97 695	97 695	65 833	105 396	108 874	110 025
Remuneration of councillors	15 411	15 973	16 276	17 347	17 774	17 774	11 185	18 485	19 095	19 706
Inventory consumed	1 685	2 033	1 594	1 820	1 788	1 788	1 373	1 593	1 645	1 698
Debt impairment	399	1 781	425	900	819	819	368	1 383	1 429	1 474
Depreciation, amortisation and impairment	39 949	57 743	46 940	29 300	29 300	29 300	22 952	28 558	29 498	30 444
Interest, Dividends and Rent on Land	10	6	452	-	-	-	-			
Contracted services	58 699	72 604	73 855	58 022	57 184	57 184	41 511	51 333	48 904	61 077
Transfers and subsidies	4 368	4 498	4 455	3 700	3 946	3 946	3 665	3 357	3 468	3 579
Irrecoverable debts written off	-	-	10 182	-	-	-	-			
Operational costs	40 974	43 597	41 326	43 139	42 019	42 019	31 124	37 652	38 831	40 064
Disposal of Fixed and Intangible Assets	125	5 740	16 269	-	-	-	-			
Other Losses	24	-	-	-	-	-	-	-	-	-
Total Expenditure	**230 192**	**282 451**	**298 762**	**250 264**	**250 526**	**250 526**	**178 015**	**247 756**	**251 744**	**268 067**

Diagram 2: The anticipated 2026/2027 operating expenditure by standard classification item.



In view of the above table and the diagram, it can be noted that the total operating expenditure budget for 2026/2027 financial year will be amounts to R247.8 million, a decrease of R2.8 million from 2025/2026 adjusted budget. For the outer two years 2027/2028 and 2028/2029, the budget is estimated to be R251.7 million and R268.1 million, respectively.

The components of the 2026/2027 operational expenditure budget can be explained as follows:

- ***Employee related costs***
- Employee related cost is budgeted to be R105.4 million for 2026/2027 financial year. This expenditure item has increased by R7.7 million when compared to the 2025/2026 financial year adjusted budget. The operational budget

challenges experienced during the adjustment forced the municipality to delay the filling of the budgeted posts in 2025/2026 financial year by being removed to other municipal programmes.

- As a result.
  - ❖ the 2026/2027 salary budget includes those returning posts with an estimated budget of R3.9 million,
  - ❖ the new proposed posts with a budget of R878 thousand,
  - ❖ drastically improvement on the budget for long term service award with a total budget of R877 thousand,
  - ❖ fully budgeting for the travel allowance for field works of R1 million,
  - ❖ and 4.75 salary increase as per SALGA agreement on the existing posts.
- This movement has placed the salary bill for the municipality to be 50%. Even though the salary has increased by this percentage, the reduction in total revenue of the municipality as indicated above remain the main reason for this higher percentage.
- The municipality is of the view that once the revenue of the municipality gets improve the salary percentage will drop. Therefore, this expenditure category will be monitored as the time goes on.
- It is important to note that the municipalities are currently discouraged to budget for performance bonus especially for section 57 employees as per regulation 32 of the Local Government Municipal Performance Regulation and Ndwedwe Local Municipality is still respect such advice.

Remuneration of councillors

- This line item is budgeted to be R18.5 million for 2026/2027 financial year.
- This budget is aligned with the consideration of determination of upper limits for councillors and office bearers as indicated on circular 132 of the MFMA which state that municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act.
- However, the increase of R711 thousand when compared to 2025/2026 financial adjusted budget of R17.8 million is attributed to the anticipated increase of 4 per cent which is based on the history when the council

remunerations are being changed especial in the recent years latest being 2025/2026 where 4.1 per cent has been gazetted.

- The figures will be adjusted upon implementation of the council remuneration if they receive less than what we have budgeted for.
- As indicated above the municipality has exceeded the salary norm of 25-40 per cent of the total revenue to be deployed to salary and Council remuneration however the reduction in municipal revenue and increase that the municipality is expected to implement on salaries remain the main contributing factor to this challenge. This will change as soon as the revenue base of the municipality increases.

Inventory consumed.

- Inventory consumed budget for 2026/2027 financial is proposed to be amount to R1.6 million. The decrease of R195 thousand from 2025/2026 financial budget of R1.8 million is attributed to the reduction on the revenue base of the municipality which forced the municipality to cut the budget down to balance the overall budget.
- It must be noted that all factors affecting this line item were considered in concluding about this budget which includes the audited figures, current year budget and full year projections however since the revenue of the municipality has been reduced, reduction in expenditure was necessary to ensure that the Council approve a surplus budget.
- This will be utilised for the issuing of cleaning materials, stationary, plastic bag for refuse removal and other items related to inventory module.

Debt impairment

- The municipality has budgeted R1.4 million for the debt impairment for 2026/2027 financial year. The budget has increase by R564 thousand when compared to the 2025/2026 adjustment budget which is equivalent to 40% increase way above the recommended 3.4% as per circular 134 of the MFMA.
- This has done to try and improve the provision for this expenditure item.

- It must be noted that the current year actual and the full year projections is hight than this provision which might means the provision made is understated however this improved budget reflect a great progress toward having the enough provision for this line item.
- Debt impairments consist of the debts provision the municipality is set aside to take care of the non-payments of the municipal accounts by customers. Although this expenditure is a non-cash item, but it informs the total cost associated with rendering of services by the municipality as well as the municipality's realistically anticipated revenue.
- It must be noted that the debtors balance of the municipality is going up every year which means the level of collection is not improving because of many reasons, one being:
    - The fact that we are billing people, but they don't know due to wrong contact details information we have which will be sorted through the data cleansing project that the municipality will implement during the 2026/2027 financial year.
    - The declining of the country economy which makes people unable to pay their debts, on this one the negotiations are ongoing to find the common ground with all affected debtors.
    - The incorrect billing, where maybe the municipality is billing its own properties, or it is billing the structures that is situated within the iNgonyama trust land.
- Therefore, it means the budget for debt impairment provision need to be in line with the outstanding balances trend and in this case, it is going up due to the above reasons even though it not enough when factors surrounding this items are being considered.
- The municipality will monitor the performance trend and make any possible adjustments during the adjustment period to try and match the performance trend of this expenditure category at that time.

- ***Depreciation & asset impairment***
    - Depreciation, asset impairment and amortisation budget for 2026/2027 financial year amounts to R28.6 million.

- The municipality is aware that the allocated budget will not be enough when looking at the current year expenditure trend but it what the municipality can be able to set aside in 2026/2027 financial year to ensure that the municipality produces the balanced and funded budget.

- The municipality is aware of the fact that the depreciation and amortization is not based on the zero-base budgeting, but it based on the asset management policy or Property Plan and Equipment Policy and since the depreciation and amortization budget forms part of the total operational budget and it must be funded as per mSCOA regulation and with the reduction on the municipal revenue due to the reduction in National Government Grants the municipality could not afford the full provision as per asset management policy.

- So, to cover any over expenditure that will be reported as the year progress, the municipality will embark on strictly applying the cost containment measures to raise the budget to ensure that come adjustment budget there is a budget available to increase this expenditure line item to be in line with fixed asset policy considering the existing fixed assets register and new projects to be completed and items to be procured during the 2026/2027 financial year.

Contracted services

- This item is budgeted to be R51.3 million for upcoming financial year. The decrease of R5.9 million when compared to adjusted budget of R57.2 million is due overall declining of the municipal revenue which led to the decision to reduce or remove some of the programme to balance the budget.

- The municipality had to cover first, the reduction of the revenue and fund the escalation cost on the existing contract including the salary increase of 4.75 per cent, so in the absent of additional funding the removal and reducing of some variable expenses was necessary to balance the budget.

- It must be noted that the contracted services are divided into two, first is based on the signed contracts such as security services, lease machine, refuse removal etc that were not affected by this movement since the municipality has the existing contracts with service providers. Secondly it based on the items

categories as contracted service in line with mSCOA chat such as catering, consultant to provide professional services to the municipality and other items as per the mSCOA chat.

- The municipality is aware of the norm of 2 to 5 percent of the budget to be allocated to the contracted services however the introduction of mSCOA made it difficult for the municipality to comply with this norm.

- The municipality do participate on the cost containment measures regulations where items under this line item are part of the items that are monitored to ensure that the municipality reduce as much as possible on the contracted services expenditure.

- The contract register for signed contract is attached in this document in support of the figures budgeted under this expenditure category.

Transfers and subsidies

- The 2026/2027 Transfers and subsidies budget amounts to R3.4 million. The decrease of R589 thousand when compared to 2025/2026 adjusted budget is because of reduction of the budget for disaster management (emergency relief), indigent support and external study support due to operational budget constraint faced by the municipality after the reduction of the total revenue of the municipality which forced the municipality to reduce the expenditure to align with the available revenue.

- Amongst the items budget under this expenditure category is the subsidies provided by the municipality in a form of free basic service (Electricity) to the qualified indigent households of R657 thousand. This can be observed in A10 of the A Schedules attached to this document.

Operational costs

- The proposed budget allocation for operational cost is amounts to R37.7 million for 2026/2027 financial year. The R4.4 million decrease when compared to 2025/2026 financial year adjustment budget is attributed to the discontinuing of

some programme in line with sacrifices that had to be made to deal with the overall operational budget reduction.

- Should the municipal financial situation change, those programmes will be reinstated.
- Below is the break down for operational cost to provide more details for users:

Table 7: Breakdown of operational costs for 2026/2027 MTREF

Breakdown of operational costs for 2026/2027 MTREF			
Account Descritpion	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure:Operating Leases:Furniture and Office Equipment	140 000.00	144 620.00	149 247.84
Expenditure:Operating Leases:Machinery and Equipment	1 500 000.00	1 549 499.99	1 599 083.99
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	360 000.00	371 879.99	383 780.15
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items	2 002 200.00	2 068 272.43	2 134 457.14
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Municipal Newsletters	40 000.00	41 320.00	42 642.23
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts	200 000.00	206 599.99	213 211.19
Expenditure:Operational Cost:Bursaries (Employees)	588 544.00	607 965.95	627 420.86
Expenditure:Operational Cost:Communication:Cellular Expenditure	1 500 000.00	1 549 499.99	1 599 083.99
Expenditure:Operational Cost:Communication:Postage/Stamps/Franking Machines	7 000.00	7 230.99	7 462.39
Expenditure:Operational Cost:Communication:Radio and TV Transmissions	1 150 000.00	1 187 949.97	1 225 964.37
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex	1 025 000.00	1 058 824.98	1 092 707.39
Expenditure:Operational Cost:External Audit Fees	2 950 000.00	3 047 350.00	3 144 865.20
Expenditure:Operational Cost:External Computer Service:Data Lines	380 000.00	392 539.99	405 101.27
Expenditure:Operational Cost:External Computer Service:Software Licences	4 542 676.00	4 634 062.89	4 725 604.88
Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	70 000.00	72 310.00	74 623.91
Expenditure:Operational Cost:External Computer Service:Wireless Network	40 000.00	41 320.00	42 642.23
Expenditure:Operational Cost:Hire Charges	614 724.00	635 008.93	655 329.24
Expenditure:Operational Cost:Insurance Underwriting:Insurance Claims	1 447 792.00	1 495 568.71	1 543 426.91
Expenditure:Operational Cost:Licences:Licence Agency Fees	240 000.00	247 919.99	255 853.43
Expenditure:Operational Cost:Municipal Services	2 300 000.00	2 375 900.00	2 451 928.80
Expenditure:Operational Cost:Printing, Publications and Books	470 000.00	485 509.97	469 064.61
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription	1 192 481.00	1 231 832.52	1 267 948.36
Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	30 000.00	30 989.99	31 981.67
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Workshops and Events:National	370 000.00	379 569.93	476 112.64
Expenditure:Operational Cost:Skills Development Fund Levy	1 005 365.00	1 038 371.04	1 071 435.02
Expenditure:Operational Cost:Toll Gate Fees	80 000.00	82 640.00	85 284.47
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	1 682 132.00	1 737 641.89	1 793 246.35
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	15 000.00	15 494.99	15 990.83
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport	409 179.00	420 701.83	432 244.27
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Road Transport	17 000.00	17 560.99	18 122.93
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	388 011.00	400 815.22	413 641.34
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	1 625 789.00	1 679 440.00	1 733 181.88
Expenditure:Operational Cost:Travel and Subsistence:Non-employees	520 000.00	537 159.99	554 349.10
Expenditure:Operational Cost:Uniform and Protective Clothing	1 122 463.00	1 159 504.21	1 196 608.33
Expenditure:Operational Cost:Vehicle Tracking	80 000.00	82 640.00	85 284.47
Expenditure:Operational Cost:Ward Committees	3 260 340.00	3 367 931.22	3 475 705.01
Expenditure:Operational Cost:Wet Fuel	3 786 000.00	3 910 937.99	4 036 088.00
Expenditure:Operational Cost:Workmen's Compensation Fund	500 000.00	516 499.99	533 028.00
Total Operational Cost	**37 651 696.00**	**38 830 886.56**	**40 063 754.69**

Final budget Surplus/Deficit for 2026/2027 MTREF

Table 8: Surplus/Deficit for 2026/2027 MTREF

Surplus/Deficit for 2026/2027 MTREF										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Revenue (excluding capital transfers and contributions)	220 831	247 309	262 669	250 641	250 599	250 599	182 770	248 360	252 396	268 753
Total Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	178 015	247 756	251 744	268 067
Surplus/(Deficit)	**(9 361)**	**(35 142)**	**(36 093)**	**376**	**74**	**74**	**4 755**	**604**	**652**	**686**
Transfers and subsidies - capital (monetary allocations)	41 627	44 349	56 482	52 768	49 593	49 593	38 129	36 628	40 374	41 564
Transfers and subsidies - capital (in-kind)	53	7	14	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**42 884**	**37 232**	**41 026**	**42 250**

- The municipality has budgeted for a surplus of R604 thousand for 2026/2027 and R652 and R686 thousand for two our years of the MTREF.
- This is in line with circular 72 which encourage the municipality to budget at a surplus. The Council to note that the municipality is not yet to be in the position to have more surplus in its budget due to more demand against the available resources. The municipality will continue to improve the surplus in it budgeting as it aware of the significant role that it plays in the municipality financial sustainability.

Table 9: Repairs and maintenance budget for 2026/2027 financial year

Repairs and maintenance budget for 2026/2027 financial year									
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	687	1 262	5 018	–	–	–	–	–	–
Community Assets	1 084	2 109	4 028	2 000	1 931	1 931	1 205	1 245	1 285
Other assets	1 599	687	807	200	76	76	309	319	81
Computer Equipment	–	–	–	140	140	140	110	114	117
Furniture and Office Equipment	257	37	223	80	129	129	99	102	105
Transport Assets	2 702	3 039	2 799	3 200	3 686	3 686	3 200	3 306	3 411
Total Repairs and Maintenance Expenditure	**6 328**	**7 134**	**12 875**	**5 620**	**5 962**	**5 962**	**4 923**	**5 085**	**5 000**
PPE & Investment Property	**482 976**	**506 126**	**520 627**	**604 001**	**555 329**	**555 329**	**574 674**	**591 196**	**610 371**
R&M as a % of PPE & Investment Property	*1.3%*	*1.4%*	*2.5%*	*0.9%*	*1.1%*	*1.1%*	*0.9%*	*0.9%*	*0.8%*
Total Operating Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	247 756	251 744	268 067
R&M as % Operating Expenditure	**2.7%**	**2.5%**	**4.3%**	**2.2%**	**2.4%**	**2.4%**	**2.0%**	**2.0%**	**1.9%**

- The municipality has set aside a budget of R4.9 million in cash for 2026/2027 financial year which amount to only 0.9 per cent against the property plant and equipment and only 2 per cent against the total operating expenditure which is below the required percentage of 8 per cent.
- It must be noted that this provision is not yet enough to deal with all maintenance due to operational financial constraints the municipality is faced with. The municipality will continue to try and increase this provision to secure the ongoing healthy of the municipal infrastructure.
- The municipality as part of maintaining its infrastructure has invested more money on yellow plant to maintain the road infrastructure which is an inhouse maintenance however is not yet seen on the budget since the system vendor is yet to be in the position to implement the costing module to show how much of internal work is contributing to toward the asset maintenance.

1.3.4 Capital expenditure of the 2026/2027 MTREF

The Capital Budget focuses on the IDP objectives and Ndwedwe infrastructure needs. Asset management best pratice requires the Council to allocate 60% of the capital budget to renew/upgrade of the existing assets as indicated in circular 130 of the MFMA. The municipality has not yet complied with this good practise since it has set aside only 42% of it capital budget towards renewal and upgrading of the existing asset.

The table below provide more details related to the spliting of the capital budget amongst new, replacing and upgrading of the asset.

Table 9 : Capital Budget in a form of new,renewal and upgrading of the asset

Capital Budget in a form of new,renewal and upgrading of the asset			
Descriptions	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**
Capital expenditure on new assets by asset class	27 828 543.00	44 629 563.00	49 620 866.00
Capital expenditure on the renewal of existing assets by asset class	347 826.00	-	-
Capital expenditure on the upgrading of existing assets by asset class	19 726 235.00	1 391 304.00	-
Total Capital Budget	**47 902 604.00**	**46 020 867.00**	**49 620 866.00**

Capital expenditure on new assets by asset class	58%	97%	100%
Capital expenditure on the renewal of existing assets by asset class	1%	0%	0%
Capital expenditure on the upgrading of existing assets by asset class	41%	3%	0%

Table 10: The following table provides a breakdown of budgeted capital expenditure by department and function for 2026/2027 financial year:

breakdown of budgeted capital expenditure by department and function for 2026/2027 financial year									
Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 1 - Finance	216	360	1 126	974	1 983	1 983	435	609	609
Vote 2 - Municipal Manager's Office	479	310	384	409	539	539	261	435	522
Vote 3 - Community and Social Services	11 292	3 711	3 356	2 330	2 330	2 330	1 217	913	913
Vote 4 - Corporate services	2 867	7 556	1 814	3 589	4 555	4 555	5 817	4 696	4 826
Vote 5 - Economic Development and Planning	691	1 258	273	287	365	365	452	348	435
Vote 6 - Technical Services	70 397	69 628	71 057	58 520	52 404	52 404	36 677	39 021	39 273
Vote 7 - Executive and Council	–	2 957		2 696	1 826	1 826	3 043	–	3 043
Total Capital Expenditure - Vote	**85 942**	**85 780**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**
Capital Expenditure - Functional									
Governance and administration	**3 563**	**11 183**	**3 324**	**7 668**	**8 902**	**8 902**	**9 557**	**5 739**	**9 000**
Executive and council	479	3 267	384	3 104	2 365	2 365	3 304	435	3 565
Finance and administration	3 083	7 916	2 940	4 563	6 537	6 537	6 252	5 304	5 435
Community and public safety	**11 292**	**3 711**	**3 356**	**2 330**	**2 330**	**2 330**	**1 217**	**913**	**913**
Community and social services	11 292	3 711	3 356	2 330	2 330	2 330	1 217	913	913
Economic and environmental services	**71 088**	**70 886**	**71 329**	**58 807**	**52 769**	**52 769**	**37 129**	**39 369**	**39 708**
Planning and development	61 493	44 300	38 396	49 737	45 392	45 392	36 477	38 934	39 186
Road transport	9 595	26 585	32 933	9 070	7 377	7 377	652	435	522
Total Capital Expenditure - Functional	**85 942**	**85 780**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**

The above illustrate that the municipality is planning to invest R47.9 million in 2026/2027 financial year towards the construction/purchasing of municipal assets. Majority of this budget will be directed to the upgrading of the roads by putting black top and community halls.

NB: the municipality has for the past three years invested a lot of its internal funding to big projects such as construction pf testing centre and it intersection roads, new municipal building and recent the co-funding of the town development which has seen the cash availability of the municipality decrease drastically hence only R16.1 million of the internal fund proposed to be released for 2026/ 2027 financial to try and rebuild the financial health of the municipality

The municipality has allocated it capital budget as follows:

Governance and Administration – Executive and council

Governance and Administration – Executive and council includes the following departments.

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 2 - Municipal Manager's Office	479	310	384	409	539	539	261	435	522

- **Municipal Manager Office** with a proposed budget of R261 thousands for 2026/2027 financial year. This budget is for the purchase of computer equipment and furniture and office equipment.

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 7 - Executive and Council	–	2 957		2 696	1 826	1 826	3 043	–	3 043

- **Council General** department has been allocated a budget of R3 million for 2026/2027 financial year. This budget is for the purchase of new vehicles principals to prepare for the new Council to be elected towards the end of this year or the beginning of 2027 year.

Governance and Administration – Finance & Administration

Governance and Administration – Finance & Administration includes the following Departments:

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 1 - Finance	216	360	1 126	974	1 983	1 983	435	609	609

- **Finance Department** with a proposed budget of R435 thousand for 2026/2027 financial year. This budget will be utilised toward replacement of laptops for

those that are due and finalisation of the furniture procurement for finance offices.

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 4 - Corporate services	2 867	7 556	1 814	3 589	4 555	4 555	5 817	4 696	4 826

Corporate Services Department with a budget of R5.8 million to procure the following capital items:

- ❖ Furniture and Office Equipment
- ❖ Computer Equipment
- ❖ Municipal Fleet
- ❖ Refurbishment of municipal parking
- ❖ Server upgrade
- ❖ Refurbishment of Reception and rest rooms
- ❖ Design and Supply Mayoral Chain
- ❖ Biometrics
- ❖ CCTV
- ❖ Construction of additional Guard Room
- ❖ Solar Flood Lights

The bulk of this budget will be used to purchase municipal fleet and replacement of the municipal server.

Community and public safety

- Community & Social Services include the budget related to:

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 3 - Community and Social Services	11 292	3 711	3 356	2 330	2 330	2 330	1 217	913	913

- **Community Services Department** with a budget of R1.2 million to procure the following items:

  - ❖ Computer Equipment
  - ❖ Furniture and Office Equipment

- ❖ Community Development Centre Chairs

- The bulk of this budget will be utilised in purchasing the furniture for the new disaster offices that is anticipated to be completed by the end of 2025/2026 financial year. The purchasing of the additional chairs for the municipal halls has also been budgeted for.

Economic & Environmental Services

In terms of Functional classification, the R68.4 million budget reflected under Economic & Environmental Services is for the following departments:

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 5 - Economic Development and Planning	691	1 258	273	287	365	365	452	348	435

- **Planning and development (Economic Development and Planning)** with an annual budget of R452 thousand for the procurement of the following capital items:
  - ❖ Computer Equipment
  - ❖ Furniture and Office Equipment
  - ❖ Stand steal billboard signage for Town Development

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Vote 6 - Technical Services	70 397	69 628	71 057	58 520	52 404	52 404	36 677	39 021	39 273

- **Technical Services Department** has a total proposed capital budget of R36.7 million which includes the MIG funding of R31.9 million excluding VAT R5.7 million and internally funding of R4.8 million VAT exclusion.
- This budget will be utilised mostly in the following projects.
  - ❖ Construction of Meyane Multipurpose Centre Ward 16
  - ❖ Upgrading Of Isikhotho Access Road Ward 05
  - ❖ Upgrading Of Siyathuthuka - Emthebeni Access Road Ward 14

- ❖ Construction Of Gumede Access Road Ward 12
- ❖ Upgrading Of Febe Access Road Ward 02

The above project will cost the municipality an amount of R31.9 million VAT exclusive. The rest of the budget will be utilised to do the following items or projects.

- ❖ Construction of Bhamshela Taxi Rank Ward 06
- ❖ Bhamshela Thusong Centre Water Back up system (Upgrade of Borehole, Jojo Tank)
- ❖ Machinery and Equipment (Office Equipment/EPWP Equipment)
- ❖ Heavy Duty Equipment
- ❖ Furniture and Office Equipment
- ❖ Computer Equipment

Table 11: 2026/2027 capital budget funding sources.

The Proposed Capital Budget Funding for 2026/2027 MTREF									
Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:									
National Government	36 554	36 178	49 053	40 181	43 125	43 125	31 850	35 108	36 143
Provincial Government	–	2 609		5 704	–	–	–	–	–
District Municipality									
Transfers recognised - capital	**36 554**	**38 786**	**49 053**	**45 885**	**43 125**	**43 125**	**31 850**	**35 108**	**36 143**
Borrowing				–	–	–	–	–	–
Internally generated funds	49 388	46 994	28 957	22 920	20 877	20 877	16 052	10 913	13 478
Total Capital Funding	**85 942**	**85 780**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**

The above table illustrates the funding model of the capital project, where the larger portion of it will be funded from National Grant being MIG and the rest will be funded by internal funding.

Table 12: Cash Flow Statement for 2026/2027 financial year

Cash Flow Statement for 2026/2027 financial year						
Description	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	17 171	17 124	17 124	15 298	16 836	17 374
Service charges	579	579	579	590	610	629
Other revenue	26 489	29 790	29 790	25 251	31 538	34 585
Transfers and Subsidies - Operational	210 710	210 524	210 524	206 053	202 173	216 794
Transfers and Subsidies - Capital	52 768	49 593	49 593	36 628	40 374	41 564
Interest	12 528	11 613	11 613	10 951	11 313	11 675
Payments						
Suppliers and employees	(229 960)	(229 888)	(229 888)	(225 545)	(228 174)	(245 332)
Transfers and Subsidies	(3 700)	(3 946)	(3 946)	(3 357)	(3 468)	(3 579)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**86 584**	**85 390**	**85 390**	**66 869**	**71 201**	**73 711**
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–
Payments						
Capital assets	(78 526)	(73 602)	(73 602)	(55 088)	(52 924)	(57 064)
Retention (Capital)	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(78 526)**	**(73 602)**	**(73 602)**	**(55 088)**	**(52 924)**	**(57 064)**
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**	**11 788**	**11 788**	**11 781**	**18 277**	**16 647**
Cash/cash equivalents at the year begin:	**75 162**	**80 929**	**80 929**	**92 717**	**104 498**	**122 775**
Cash/cash equivalents at the year end:	**83 220**	**92 717**	**92 717**	**104 498**	**122 775**	139 422

The above table indicates the cash flow of the municipality for 2026/2027 original budget MTREF. The municipality has managed to maintain a positive financial position as from the 2025/2026 financial year as it has a closing balance of R104.5 million in cash and cash equivalent.

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

Cash flow from operating activities.

Receipts

Property rates:

- The municipality has improved in collection rates in the previous year as a result the estimated collection rate for 2026/2027 financial is 70% to be collected from property rates. This collection rate is in line with the 2024/2025 audited AFS and current year collection performance.
- The current economic situation of the country might have the negative impact in terms of customers paying the rates hence to keep 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 anticipated a collection rate 85% for 2026/2027 financial year. This is done to be in line with the current collection trend of the municipality to ensure that the budgeted figure is realistic.
- If there are any change either the municipality is experiencing challenges in achieving the set collection rate or there is a significant improvement on the collection an adjustment will be done to be in line with the new collection rate.

Other revenue

- The municipality has budget to collect R25.2 million on other revenue. The most contributing factor to this figure is the VAT refund anticipated to be received from all vatable expenditure. The inclusion of the VAT refund in these line items makes the different between statement 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 R206.1 million and it includes the grant received from National Government and Provincial Government.

Transfers and Subsidies - Capital

- The municipality has budgeted for Transfers and Subsidies – Capital to be amount to R36.6 million for 2026/2027 financial year. This amount is mainly related to the MIG.

Interest

- Interest to be earned from investment is budgeted to be almost R11 million for 2026/2027 financial year. The municipality is anticipating collecting 100% in this line item.

Payments

Suppliers and employees

- The municipality has budgeted R225.5 million for the payment to be made to suppliers and employees which is as per line items in the statement of financial performance plus VAT on all vatable items.

Transfer and Subsidies

- The municipality will pay out an amount of R3.4 million towards transfer and subsidies for 2026/2027 financial year.

Cash flow from investing activities.

Capital Assets

- The municipality is anticipating paying R55.1 million for capital expenditure items in the 2026/2027 financial year.

- The council to remember that the total budget of R47.9 excluding VAT on table A5 of the budget schedule has been set to be capitalized however the amount to be paid (outflow of cash) by the municipality will be this amount of R47.9

million plus VAT applicable to capital projects hence the different of R7.2 million has been noted between capital budget of R47.9 million as per table A5 of the A Schedule and cash flow payment on capital assets of R55.1 million.

1.3 ANNUAL BUDGET TABLES

In terms of the Municipal Budget and Reporting Regulations, the 10 primary budget tables, as attached, reflects the 2026/2027 budget and MTREF to be supported by Council and made public for comment.

Budget Table	Synopsis of table
Table A1	High level summary of the municipality's budget, including operating, capital, financial position, cash flow and MFMA funding compliance.
Table A2	Indicative of the budgeted financial performance with regards to revenue and expenditure per standard classification.
Table A3	Indicative of the budgeted financial performance with regards to revenue and expenditure and operating surplus or deficit per municipal vote.
Table A4	Indicative of the budgeted financial performance with regards to revenue by source and expenditure by type.
Table A5	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 government. NDW has adopted a multi-year capital budget appropriation.
Table A6	Indicative of the financial position of the municipality.
Table A7	Indicative of the cash and cash equivalent of the municipality over the draft MTREF.

Table A8	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 A9	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 A10	Indicative of the service delivery levels, including backlogs, for each of the main services.

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

2.1.1 Background

Section 53 of the MFMA requires the mayor to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. To assist the prioritisation and spending plans of the Council, the political component has a duty to oversee the budget process. In addition, chapter 2 of MBRR states that the mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of MFMA.

The municipal has a functional Budget Steering Committee (BSC) in place. The BSC monitors financial planning and spending plans and advises the Council accordingly. The BSC also considers all budget-related policies before these are tabled to the Council for approval.

Ndwedwe Municipality is required to follow a strict budget process that enables significant participation by the community and all stakeholders. This budget process is governed by the MSA and the MFMA.

The 2026/2027 MTREF will be submitted to Provincial and National Treasury immediately after being considered and approved by the Council as required by MFMA.

2.1.2 Budget-related policies

All budget-related policies were considered in developing the final annual budget for 2026/2027 MTREF:

2.1.3 Alignment with national & provincial priorities

The MTREF is in line with National and Provincial objectives. The successful alignment of Ndwedwe municipality service delivery priorities, as captured in its IDP, with these objectives is critical in achieving its developmental goals. The MTREF is also formulated in a manner that supports Ndwedwe municipality long-term sustainable growth and development.

The following priorities are National Government's framework to enhance the social, cultural, and economic welfare of all South Africans:

- Protect the poor.
- Build capacity for long-term growth.
- Sustain employment growth.
- Maintain sustainable debt level.
- Address sector barriers to growth and investment.

2.1.4 Key deadlines

The budget time schedule for compilation of the annual budget for 2026/2027 MTREF was approved in August 2025 in line with the MFMA's requirements.

The budget timetable is necessary to ensure integration between the IDP and the MTREF. It also ensures a balanced budget and funded is tabled to Council for consideration and approval on time.

2.1.5 Importance of producing a balanced and credible MTREF.

A credible MTREF is one that is highly achievable, as it is in line with all agreed service delivery and performance targets. It contains revenue and expenditure projections that are consistent with current and past performance. These projections are also supported by documented evidence of future assumptions. Only activities that are consistent with the revised IDP are funded. This ensures that the IDP remains realistically achievable given Ndwedwe municipality financial constraints. A credible

MTREF does not jeopardize financial viability, because it ensures that the financial position is maintained within generally accepted prudent limits and that obligations can be met. It also provides the Head of Department with appropriate levels of delegation sufficient to meet their financial management responsibilities.

It must also be stated that the implementation of mSCOA requires a direct link between the IDP and Budget and it is therefore vital that all stakeholders respect the timeframes that approved by the Council. The nature of the process results in subsequent delays should any one of the components delayed.

2.1.6 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e., in March) a time schedule that sets out the process to revise the IDP and prepare the budget.

- **July 2025** - Previous financial year- Submit the quarterly report for the period ending 30 June 2025 on the implementation of the budget and state of financial affairs of the Municipality to the Council. MFMA s52(d). The mayor begins planning for the next three-year budget by coordinating the role of the budget process. MFMA s 53
- **August 2025** – Mayor tables time schedule outlining key deadlines for the preparation, tabling, and approval of the budget, processing the IDP, budget-related policies and consultation processes at least ten months before the start of the budget year to the Council. MFMA s21 MSA s 34 Mayor: Establish committees and Consultation Forums for the budget process.
- Council: Process provincial and national government sector and strategic plans.
- **September 2025** – Council to approve the Final Framework and Process Plans.
- Determination of strategic objectives for service delivery and development for the next three-year budgets, including the process of provincial and national government sector and strategic plans. MSA s34.
- **October 2025**-Current financial year- Submit the quarterly report for the period ending 30 September 2025 on the implementation of the budget and financial state affairs of the Municipality to the Council. MFMA s52(d).
- **October/ November 2025** -Public Participation/IDP Representative.

- **December 2025**-The Council finalises tariff policies (service charges) for the next year. MSA 74,75.
- **January 2026** – Previous Year – Table in Council a consolidated annual report for the year ended 30 June 2025, MFMA 127 (2).

  Current financial year- Submit the quarterly report for the period ending 31 December 2025 on the implementation of the budget and state of financial affairs of the Municipality to the Council. MFMA s52(d).

  Current Year- Consider Monthly and mid-year (sec 71 and 72) reports for the period ended 31 December 2025, review the implementation of the budget and SDBIP, identify problems and amend or recommend appropriate amendments, submit a report and make public any amendments to the SDBIP – due end of the month. MFMA 54 (1)

  Finalising the Spatial Development Framework (SDF).
- **February 2026** – The provincial Treasury engages the Municipality on the Mid-Year budget and performance assessment. The Council consider approving the 2025/2026 Adjustment Budget. MFMA s28.
- **31 March 2026** - Tabling in Council the Draft 2026/2027 IDP and 2026/2027 MTREF budget for public consultation.
- **April 2026** – Consult with relevant sectors to finalise allocations from Government for 2026/2027 and the subsequent 3-year cycle. MFMA s21. Provincial Treasury Budget & Benchmarking Assessments Engagement.

  The provincial Treasury engages the Municipality on the tabled 2026/2027 draft budget. Public Participation/IDP Representative Forum. Public hearings "(IDP/Budget/OPMS)". Public hearings and Council debates on a budget are conducted. Current financial year- Submit the quarterly report for the period ending 31 March 2026 on the implementation of the budget and financial state affairs of the Municipality to the Council. MFMA s52(d)
- **May 2026** –Council considers the views of the public; national and provincial treasuries and the mayor be given an opportunity to respond to these. MSA Chapter 4 as amended; MFMA s23,24. The Mayor then tables amendments for Council consideration, and the Council considers the approval of the budget and plans at least 30 days before the start of the budget year. Entity board of directors to approve the entity's budget by 30 days before the start of the

financial year, considering any hearings or recommendations of the parent municipality. MFMA s87.

- **May/June 2026**-Council to approve an annual budget by resolution, setting out taxes and tariffs, approving changes to the IDP and budget-related policies, and approving measurable performance objectives for revenue by source and expenditure by vote before the start of the budget year. The mayor must approve SDBIP within 28 days after the approval of the municipal budget. The mayor is to ensure that the annual performance agreements are linked to the measurable performance objectives approved with budgets and SDBIP. The mayor submits the approved SDBIP and performance agreements to Council and MEC for the Local Government and makes them public within 14 days after approval. MFMA s53; MSA s 38-35, 57(2).

There have been no significant deviations from the key dates set out in the Budget Time Schedule adopted by Council as at to date.

IDP and Service Delivery and Budget Implementation Plan

Integrated Development Planning (IDP) is an approach to planning that involves the entire municipality and its citizens in finding the best solutions to achieve good long-term development.

Through the IDP, Government priorities are translated in our strategic framework and escalated to Strategic Goals, Strategic Objectives, Strategies, Key Performance indicators, which are then further developed into programs and projects. This directly informs the municipal Service Delivery and Budget Implementation Plan. This fair alignment between IDP and Government priorities is confirmed through our budgeting, which takes into serious consideration the strategic objectives when budgeting.

With the compilation of the 2025/2026 MTREF, each department/function had to review the business plan process, including the setting of priorities and targets after reviewing the mid-year and second quarter performance against the 2024/2025 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.7 Financial Modeling and Key Planning Drivers

As part of the compilation of the 2026/2027 MTREF, extensive financial modeling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2026/2027 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Performance trends
- The approved 2025/2026 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariffs increases versus the ability of the community to pay for service.
- Improved and sustainable delivery service
- The fluctuation of interest rates.
- The consumers affordability to pay for rates and other services provided by the municipality.

2.1.9 Community Consultation

- The 2026/2027 MTREF has been presented to the community for consultation.
- An insert was included in the newspapers highlighting the tabled 2026/2027 Medium Term Revenue and Expenditure Framework (MTREF) thereby invited the comments from the public and other stakeholders.
- A meeting with AmaKhosi and their members of traditional council was scheduled to strengthen Council's relationship with traditional leaders.
- The administrative planning changed the cluster approach that was used in the previous years' budget public participation and introduced the ward-based approach to ensure the information spread to the most members of the municipal community.

- The media platform was also utilised to ensure that consultation process is achieved, and all relevant stakeholders was consultant for the Council to approve a well consultant budget.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Integrated Development Plan (IDP) is a strategic document that clearly outlines the municipality's development objectives and provides a policy framework that guides management in decision making related to budgeting and planning. It can also be described as the approach to planning that involves the entire municipality and its citizens in finding the best solutions to achieve good long-term development.

The final 2026/2027 MTREF is linked to the IDP as the review was an aligned process of the budget as per the budget timetable as approved by council in August 2024. This has translated to the plan of the municipality for the year, which is the service delivery and budget implementation plan.

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The IDP drives the strategic development of Municipality. The Municipality's budget is fully influenced by the strategic objectives identified in the IDP. The service delivery budget implementation plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets. The performance of the Municipality is tabled in its annual report.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;

- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

Refer to table SA4, SA5, SA6 and SA7 which highlights the IDP"s five strategic objectives for the 2025/2026 MTREF and further planning refinements that have directly informed the compilation of the budget:

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

A municipality's Performance Management System is a mechanism to monitor, review and improve the implementation of its IDP and monitor progress made in achieving set goals as stipulated in the IDP. Effective service delivery relies on the IDP, effective utilisation of scarce resources and the PMS system.

The IDP is developed in conjunction with the community and a realistic budget and is reviewed annually. The IDP will consider, inter alia: -

- Existing conditions, problems, and resources available for development
- Economic and social development needs of the community.
- It sets a framework for land use, infrastructure, and services.

The Service Delivery and Budget Implementation Plan is the tool used to align the budget to the IDP. The focus of the SDBIP is both Financial and non-financial measurable performance objectives in the form of service delivery targets.

The municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The municipality targets, monitors, assess and reviews organizational performance which in turn is directly linked to individual employees' performance. At this stage performance management applies to Section 57 employees and the municipality intends to cascade it to junior employees.

An organisation scorecard is developed after taking into consideration the aspects as indicated/highlighted in the IDP and SDBIP. This scorecard will be used to monitor the performance of the Municipality.

2.4 OVERVIEW OF BUDGET RELATED POLICIES

The Ndwedwe municipalities budgeting process is guided and governed by relevant legislation, frameworks strategies and budget related policies.

2.4.1 Property Rates Policy

The Rates Policy applies to all currently rated properties and covers exemptions, rebates, and reductions. This policy ensures that all new rates are tabled to Council for approval, before being implemented. The Rates Policy is in line with MPRA.

2.4.2 Credit Control & Debt Collection Policy

The Credit Control & Debt Collection Policy, adopted by Council, focuses on all outstanding debt, and aims to promote a culture of good payment habits amongst debtors. Debtors have a responsibility towards the payment of their accounts. This policy implements an appropriate, innovative system of debt collection, which is also cost-effective. The aim of this policy is to ensure that debt is collected in the shortest possible time, without any interference in the process, thereby reducing all municipal debt.

The Credit Control & Debt Collection Policy ensures a sensitive, transparent, and equitable approach to debt recovery. It prescribes methods to effectively and efficiently deal with those who default on payments, whilst taking indigent consumers into consideration and keeping costs to a minimum.

2.4.3 Indigent Policy

The objective of the Indigent Policy is to ensure the following: -

- The provision of basic services to indigent households in a manner that is sustainable, within the financial and administrative capacity of the Council.
- To provide procedures and guidelines for the subsidisation of basic service charges to its indigent households, using Council's budgetary provisions, according to prescribed guidelines.

2.4.4 Tariff Policy

In terms of Section 74 of the Local Government Municipal Systems Act 2000, a municipal Council must adopt and implement a Tariff Policy. The Tariff Policy is the policy for levying fees; rates or taxes for the municipal services provided by Ndwedwe

Municipality. Tariff calculations are based on the nature of the service provided and treat all users of municipal services equally, by ensuring that consumers pay in proportion to the number of services consumed.

This policy covers the Tariff Determination Process and the Classification and Pricing Strategies of Services. It highlights the fact that all proposed tariffs are presented to the community of Ndwedwe Municipality during the Council's consultation process in respect of the MTREF. The aims of this policy are:

- To promote local economic development' growth and competitiveness.
- To cater for the indigent households whilst keeping rates affordable
- To ensure financial sustainability of service delivery

2.4.5 Cash Management & Investment Policy

In terms of Section 13 (2) of the MFMA, a municipality must adopt a policy dealing with cash management and investments. The Investment & Cash Management Policy ensures that all investments are made in an effective and efficient manner and generate the best return for the municipality. This policy ensures that all investments made consider the preservation and safety of the principal and appropriate liquidity.

2.4.6 Supply Chain Management Policy

A municipality is required in terms of Section 111 of the MFMA to develop and implement a Supply Chain Management Policy. The comprehensive Supply Chain Management Policy governs, inter alia, the procurement of goods and services; disposal of goods and selecting contractors to aid the Municipality in service delivery.

2.4.7 Virement Policy

The Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA.

2.4.8 Budget Policy

The Budget Policy sets out the principles followed by municipality in drafting the MTREF. This policy covers the responsibilities of the Mayor; the MM; the CFO and other senior managers in preparing the MTREF. The operating and capital budget; budget funding; budget transfers; unavoidable expenditure and the budget preparation process are covered extensively.

2.4.9 Funding & Reserve's Policy

The Funding & Reserves Policy is aimed at ensuring that the municipality procures sufficient and cost-effective funding to achieve its capital expenditure objectives in an

optimum manner. This policy must be adhered to in the procurement of funding, whilst considering the maturity profile of municipalities assets and liabilities.

This policy sets out the assumptions and methodology for estimating:

- Revenue;
- Revenue that will not be collected;
- Proceeds from the disposal of assets;
- Funds to be set aside in Reserves (excluding Reserves held in order to comply with GRAP Standards)

2.4.10 Asset Management Policy

The Fixed Asset Management Policy governs the acquisition, utilisation, control, maintenance, and disposal of assets. This policy ensures that assets are managed in an economical, effective, and efficient manner throughout their life cycles, to achieve the maximum level of service.

2.4.11 Disposal Policy

The purpose of this policy is to provide for an effective system for the disposal or letting of assets no longer needed, including unserviceable, redundant, or obsolete assets. This disposal system is subject to sections 14 and 90 of the Municipal Finance Management Act (56, 2003).

2.4.12 Cost Containment Policy

The purpose of the policy is to regulate spending and to implement cost containment measures at Ndwedwe Local Municipality. The objective of this policy is to ensure that the resources of the municipality are used effectively, efficiently and economically.

2.4.13 Variation Order Policy

The purpose of the policy is to regulate changes in prices of goods or services as well as the project costs. It highlights the requirements to be complied with before the approval of a variation order.

2.4.14 Borrowing Policy

This policy sets outs the principles for determining the following: The Municipality's borrowing requirements. Process to be followed when debt is incurred.

2.4.15 Lond Term Financial Sustainability

This policy sets outs the principles for determining the following:-

The Policy on Long Term Financial Planning is aimed at ensuring that the Municipality has sufficient and cost-effective funding in order to achieve its long-term objectives through the implementation of the medium term operating and capital budgets. The purpose of the Policy on Long Term Financial Planning is therefore to:-

(a)Ensure that all long-term financial planning is based on a structured and consistent methodology in order to ensure the long-term financial sustainability of the Municipality.

(b)Identify capital investment requirements and associated funding sources to ensure the future sustainability of the Municipality.

(c)Identify revenue enhancement and cost saving strategies in order to improve service delivery at affordable rates; and

(d)Identify new revenue sources as funding for future years.

2.4.16 Property Rate by laws

This bylaw is the regulations that are made by the municipality to give effect to the implementation of the property rate policy.

2.4.17 Credit Control and Collection by laws

The credit control and collection by laws are regulations that are set for the municipality to assist in the processes of managing outstanding debts and collections of revenue.

2.4.18 Infrastructure Investment and Capital Policy

This policy sets out the process and methodology for capital investment of any nature,

regardless of the funding source. The following investments of a capital infrastructure

Nature falls within the ambit of this policy:-

- New building construction or acquisitions;
- Extensions to existing buildings;
- Upgrades to accommodation and housing, other than those projects relating to low cost housing;
- Land acquisitions;
- All major capital works, as covered within the Asset Maintenance / Life-Cycle Management Policy;
- All infrastructure developments; and
- Information and communication infrastructure renewals and/or upgrades

2.4.19 Inventory Management Policy

The policy aims to achieve the following objectives which are to:-

- Provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.
- Procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy.
- Eliminate any potential misuse of inventory and possible theft.

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

In the compilation of the 2026/2027 final MTREF, the following influencing factors were considered:

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 –
- Global Economic status – thus hindering the consumer's ability to timeously settle debt. A conservative approach is used for projecting revenue.

- The continuously loadshedding that has affected the country as a whole and high cost of living.
- A reduction in government grant especial since Ndwedwe Local Municipality is 84% grant dependant.

Zero-based budgeting for 2026/2027

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

The budgeted figure includes the normal anticipated increase of 4.75% as per SALGA agreement. It also includes the anticipated 4% that normal the Council Remuneration increase by. Overall, the municipal salary bill is sitting at 50% which is 10% above the norm.

2.5.1 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

2.5.2 Basis and Methodology for Forecasting Budget Projections

In terms of Chapter 4, Section 16, of the MFMA, the operational and capital budgets for the 2026/2027 financial year, and the two subsequent years, attached hereto have been prepared according to the Municipal Budget and Reporting Regulations as gazetted in Government Gazette No. 32141 published on 17 April 2009.

2.6 OVERVIEW OF BUDGET FUNDING

Section 18 (1) of the MFMA states that the annual budget may only be funded from the following: -

- Realistically anticipated revenue to be collected.
- Cash backed accumulated funds from previous years' surplus funds not committed for other purposes, and
- Borrowed funds, but only for the capital budgets.

Table 13: Below table indicates the total expenditure for Ndwedwe local municipality 2026/2027 MTREF.

Total expenditure for Ndwedwe local municipality 2026/2027 MTREF.										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Capital Expenditure	85 942	85 760	78 010	68 805	64 002	64 002	120 096	47 903	46 021	49 621
Total Operational Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	178 015	247 756	251 744	268 067
Total Expenditure	**316 134**	**368 231**	**376 772**	**319 069**	**314 528**	**314 528**	**298 111**	**295 658**	**297 765**	**317 688**

2.6.1 Funding sources

The funding model of the 2026/2027 MTREF is dependent on the following main revenue categories:

Table 14: Funding sources over 2026/2027 MTREF

2026/2027 Summary of revenue classified by main revenue source.										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue										
Exchange Revenue										
Service charges - Waste Management	580	598	651	681	681	681	515	694	717	740
Sale of Goods and Rendering of Services	217	422	87	245	222	222	104	171	707	730
Agency services	157	185	179	469	469	469	194	327	337	348
Interest earned from Current and Non Current	8 254	9 767	9 208	12 528	11 613	11 613	5 019	10 951	11 313	11 675
Rental from Fixed Assets	682	622	634	757	773	773	558	800	826	852
Licence and permits	31	19	54	31	109	109	100	149	154	159
Construction Contract Revenue	-	11 844	12 917	-	-	-	-	3 385	9 766	10 207
Operational Revenue	1 359	2 734	1 814	1 031	2 019	2 019	1 635	1 359	1 124	1 160
Non-Exchange Revenue										
Property rates	18 533	18 988	22 011	22 832	22 832	22 832	14 661	23 283	24 051	24 821
Fines, penalties and forfeits	-	-	2 450	-	-	-	-			
Transfer and subsidies - Operational	189 994	200 980	211 327	210 710	210 524	210 524	159 247	206 053	202 173	216 794
Interest	1 024	1 150	1 302	1 355	1 355	1 355	736	1 189	1 228	1 267
Other Gains	-	-	33	-	-	-	-			
Total Revenue (excluding capital transfers and contributions)	**220 831**	**247 309**	**262 669**	**250 641**	**250 599**	**250 599**	**182 770**	**248 360**	**252 396**	**268 753**

Table 15: Funding sources over 2026/2027 MTREF for Capital Budget

The Proposed Capital Budget Funding for 2026/2027 MTREF									
Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:									
National Government	36 554	36 178	49 053	40 181	43 125	43 125	31 850	35 108	36 143
Provincial Government	–	2 609		5 704	–	–	–	–	–
District Municipality									
Transfers recognised - capital	**36 554**	**38 786**	**49 053**	**45 885**	**43 125**	**43 125**	**31 850**	**35 108**	**36 143**
Borrowing				–	–	–	–	–	–
Internally generated funds	49 388	46 994	28 957	22 920	20 877	20 877	16 052	10 913	13 478
Total Capital Funding	**85 942**	**85 780**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**

2.6.2 Tariff of charges

The Tariff of Charges is proposed to be implemented on 01 July 2026. This document provides for major services and lists minor and miscellaneous tariffs – including the hiring of municipal facilities and town planning. An intensive and rigorous tariff setting process is undertaken to ensure the compilation of a credible and realistic budget.

2.6.3 Investments

Ndwedwe Local Municipality has funds held in bank deposits, including the depositing of grant funding into ring fenced call deposit accounts to improve management of grant funding.

2.6.4 Government grant allocations

National and Provincial Allocations:

The 2026/2027 DORA allocations that will be granted to Ndwedwe Municipality consist of:

Table 16: National and Provincial Allocations for 2026/2027 MTREF:

National and Provincial Allocations for 2026/2027 MTREF									
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**186 990**	**198 976**	**198 976**	**208 397**	**208 397**	**208 397**	**203 644**	**199 713**	**214 334**
Local Government Equitable Share	181 613	194 116	194 116	203 077	203 077	203 077	198 488	196 613	211 234
Expanded Public Works Programme Integrated Grant	2 277	1 760	1 760	2 320	2 320	2 320	2 156		
Local Government Financial Management Grant	3 100	3 100	3 100	3 000	3 000	3 000	3 000	3 100	3 100
Provincial Government:	**2 004**	**5 004**	**5 004**	**2 313**	**2 127**	**2 127**	**2 409**	**2 460**	**2 460**
Provincialisation of libraries Grant	981	981	981	1 070	1 070	1 070	1 118	1 170	1 170
Community Library Services Grant	1 023	1 023	1 023	1 243	1 057	1 057	1 291	1 290	1 290
Disaster Management Grant		3 000	3 000						
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]									
Total Operating Transfers and Grants	**188 994**	**203 980**	**203 980**	**210 710**	**210 524**	**210 524**	**206 053**	**202 173**	**216 794**
Capital Transfers and Grants									
National Government:	**51 627**	**43 104**	**57 683**	**46 208**	**46 208**	**46 208**	**36 628**	**40 374**	**41 564**
Municipal Infrastructure Grant	41 627	32 654	32 654	46 208	46 208	46 208	36 628	40 374	41 564
Municipal Disaster Recovery Grant			25 029						
Municipal Disaster Relief Grant		10 450							
Integrated National Electrification Programme Grant	10 000								
Provincial Government:	–	–	–	**6 560**	–	–	–	–	–
Infrastructure - Sport and Recreation Infrastructure				6 560					
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]									
Total Capital Transfers and Grants	**51 627**	**43 104**	**57 683**	**52 768**	**46 208**	**46 208**	**36 628**	**40 374**	**41 564**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**240 621**	**247 084**	**261 663**	**263 478**	**256 732**	**256 732**	**242 681**	**242 547**	**258 358**

- All the above allocations, excluding equitable share, are conditional grants. This means that they have been allocated to Ndwedwe 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.

- This follows the relevant GRAP standards. The transfers indicated on the Statement of Financial Performance are, therefore, accounting entries and do not actually represent cash on hand.

2.7 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Grant funding and expenditure for 2026/2027 financial year.

Table 17: Expenditure on allocations and grant programmes for 2026/2027 MTREF:

Expenditure on allocations and grant programmes for 2026/2027 MTREF									
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**186 990**	**198 976**	**209 234**	**208 397**	**208 397**	**208 397**	**203 644**	**199 713**	**214 334**
Local Government Equitable Share	181 613	194 116	204 167	203 077	203 077	203 077	198 488	196 613	211 234
Expanded Public Works Programme Integrated Grant	2 277	1 760	2 067	2 320	2 320	2 320	2 156		
Local Government Financial Management Grant	3 100	3 100	3 000	3 000	3 000	3 000	3 000	3 100	3 100
Provincial Government:	**2 004**	**5 004**	**2 093**	**2 313**	**2 127**	**2 127**	**2 409**	**2 460**	**2 460**
Provincialisation of libraries Grant	981	981	1 024	1 070	1 070	1 070	1 118	1 170	1 170
Community Library Services Grant	1 023	1 023	1 069	1 243	1 057	1 057	1 291	1 290	1 290
Disaster Management Grant		3 000							
Other transfers/grants [insert description]									
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]									
Total operating expenditure of Transfers and Grants:	**188 994**	**203 980**	**211 327**	**210 710**	**210 524**	**210 524**	**206 053**	**202 173**	**216 794**
Capital expenditure of Transfers and Grants									
National Government:	**51 627**	**41 349**	**57 379**	**46 208**	**49 593**	**49 593**	**36 628**	**40 374**	**41 564**
Municipal Infrastructure Grant	41 627	32 654	34 473	46 208	46 208	46 208	36 628	40 374	41 564
Municipal Disaster Recovery Grant			21 644		3 385	3 385			
Municipal Disaster Relief Grant		8 695	1 263						
Integrated National Electrification Programme Grant	10 000								
Other capital transfers/grants [insert desc]									
Provincial Government:	–	–	–	**6 560**	–	–	–	–	–
Infrastructure - Sport and Recreation Infrastructure				6 560					
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]									
Total capital expenditure of Transfers and Grants	**51 627**	**41 349**	**57 379**	**52 768**	**49 593**	**49 593**	**36 628**	**40 374**	**41 564**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**240 621**	**245 329**	**268 706**	**263 478**	**260 117**	**260 117**	**242 681**	**242 547**	**258 358**

2.8 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

The budget related to funds made by the municipality amounts to R3.4 million which can be explain as follows.

- R1.1 million for external studies assistance for those leaners in need of the financial assistance as per municipal study assistance.
- R657 thousands for free basic services (electricity)
- R700 thousands related to Indigent Burial Assistance and,
- R900 thousand related to "Disaster Management (Emergency Relief)

2.9 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

Table 18: 2026/2027 MTREF for Councillor and board member allowances and employee benefits

2026/2027 MTREF for Councillor and board member allowances and employee benefits									
Summary of Employee and Councillor remuneration	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	13 260	13 713	13 868	14 824	15 179	15 179	15 786	16 307	16 829
Cell phone Allowance	1 510	1 510	1 508	1 562	1 570	1 570	1 633	1 687	1 741
Motor Vehicle Allowance	70	72	74	80	82	82	85	88	91
Total Allowances and Service Related Benefits	14 839	15 295	15 451	16 466	16 831	16 831	17 504	18 082	18 661
Social Contributions									
Medial Aid Benefits	258	329	344	367	400	400	415	428	442
Pension Fund Contributions	314	349	480	515	543	543	566	585	603
Total Social Contributions	572	679	825	882	943	943	981	1 013	1 045
Total Councillors	15 411	15 973	16 276	17 347	17 774	17 774	18 485	19 095	19 706
% increase		3.6%	1.9%	6.6%	2.5%	–	4.0%	3.3%	3.2%
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	2 061	3 012	4 963	4 948	7 254	7 254	5 684	5 871	6 059
Bonuses	–	–	–	–	–	–	–	–	–
Allowance									
Cellular and Telephone	–	117	342	342	342	342	342	353	365
Travel or Motor Vehicle	728	867	1 372	1 372	1 376	1 376	1 690	1 746	1 802
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	728	984	1 714	1 714	1 718	1 718	2 032	2 099	2 166
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	2 789	3 996	6 676	6 662	8 973	8 973	7 716	7 970	8 225
Social Contributions									
Medical	105	231	337	355	352	352	358	370	382
Pension	–	–	–	–	–	–	–	–	–
Unemployment Insurance	7	8	13	11	13	13	13	13	14
Total Social Contributions	113	240	350	365	365	365	371	383	395
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	2 901	4 235	7 026	7 027	9 338	9 338	8 086	8 353	8 621
% increase		46.0%	65.9%	0.0%	32.9%	–	(13.4%)	3.3%	3.2%
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	46 213	51 590	55 822	62 341	61 086	61 086	66 810	69 015	68 934
Bonuses	2 855	3 593	3 924	4 235	4 211	4 211	4 288	4 430	4 572
Allowance									
Accommodation, Travel and Incidental	13	0	–	–	–	–	–	–	–
Housing Benefits	237	262	354	277	301	301	323	333	344
Non-pensionable	–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	1 879	1 833	1 744	3 067	2 507	2 507	3 659	3 780	3 901
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	2 128	2 095	2 098	3 344	2 808	2 808	3 982	4 113	4 245
Service Related Benefits									
Bonus	–	–	–	–	–	–	375	387	400
Leave Pay	842	–	–	1 039	1 194	1 194	1 238	1 279	1 319
Long Service Award	720	396	466	–	–	–	–	–	-
Overtime	478	620	788	965	1 031	1 031	883	912	940
Uniform/Special/Protective Clothing	510	510	510	612	591	591	612	632	652
Leave gratuity	75	1 241	972	–	–	–	–	–	-
Long Term Service Award	–	349	–	35	120	120	867	896	924
Total Service Related Benefits	2 625	3 116	2 736	2 651	2 935	2 935	3 975	4 106	4 236
Total Salaries and Allowances	53 821	60 394	64 579	72 571	71 040	71 040	79 055	81 664	81 986
Social Contributions									
Bargaining Council	17	19	21	25	25	25	27	27	28
Group Life Insurance	602	466	–	–	–	–	–	–	-
Medical	3 062	3 568	3 852	3 977	4 339	4 339	4 568	4 719	4 870
Pension	7 842	9 463	11 164	12 085	12 589	12 589	13 264	13 702	14 140
Unemployment Insurance	303	332	345	351	364	364	395	408	379
Total Social Contributions	11 826	13 848	15 382	16 437	17 317	17 317	18 254	18 857	19 418
Post-retirement Benefit									
Medical	–	–	–	–	–	–	–	–	-
Other Benefits	–	–	–	–	–	–	–	–	-
Pension	–	–	–	–	–	–	–	–	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	–	–	–	-	–	–	–	–	-
Sub Total - Other Municipal Staff	65 647	74 241	79 962	89 008	88 358	88 358	97 310	100 521	101 404
% increase		13.1%	7.7%	11.3%	(0.7%)	–	10.1%	3.3%	0.9%
Total Parent Municipality	83 960	94 449	103 264	113 382	115 470	115 470	123 881	127 969	129 731
% increase		–	–	–	–	–	–	–	–
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	83 960	94 449	103 264	113 382	115 470	115 470	123 881	127 969	129 731
% increase		12.5%	9.3%	9.8%	1.8%	–	7.3%	3.3%	1.4%
TOTAL MANAGERS AND STAFF	68 548	78 476	86 988	96 035	97 695	97 695	105 396	108 874	110 025

The budget allocation for employee related cost for municipal staff including councillors amounts to R123.9 million for 2026/2027 MTREF. This amount includes posts as per the current staff establishment for 2026/2027 financial year as well as 4.75% of salary increment in line with budget circular number 132 and 134 of the MFMA. Above is the supporting table that indicates how the salaries and allowances are allocated.

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 19: 2026/2027 Monthly targets for revenue, expenditure

2026/2027 Monthly targets for revenue, expenditure															
Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue															
Exchange Revenue															
Service charges - Waste Management	58	58	58	58	58	58	58	58	58	58	58	58	694	717	740
Sale of Goods and Rendering of Services	14	14	14	14	14	14	14	14	14	14	14	14	171	707	730
Agency services	27	27	27	27	27	27	27	27	27	27	27	27	327	337	348
Interest earned from Current and Non Current Assets	913	913	913	913	913	913	913	913	913	913	913	913	10 951	11 313	11 675
Rental from Fixed Assets	67	67	67	67	67	67	67	67	67	67	67	67	800	826	852
Licence and permits	12	12	12	12	12	12	12	12	12	12	12	12	149	154	159
Construction Contract Revenue	282	282	282	282	282	282	282	282	282	282	282	282	3 385	9 766	10 207
Operational Revenue	113	113	113	113	113	113	113	113	113	113	113	113	1 359	1 124	1 160
Non-Exchange Revenue															
Property rates	1 940	1 940	1 940	1 940	1 940	1 940	1 940	1 940	1 940	1 940	1 940	1 940	23 283	24 051	24 821
Transfer and subsidies - Operational	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	206 053	202 173	216 794
Interest	99	99	99	99	99	99	99	99	99	99	99	99	1 189	1 228	1 267
Total Revenue (excluding capital transfers and contributi	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**20 697**	**248 360**	**252 396**	**268 753**
Expenditure															
Employee related costs	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	105 396	108 874	110 025
Remuneration of councillors	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	18 485	19 095	19 706
Inventory consumed	133	133	133	133	133	133	133	133	133	133	133	133	1 593	1 645	1 698
Debt impairment	115	115	115	115	115	115	115	115	115	115	115	115	1 383	1 429	1 474
Depreciation, amortisation and impairment	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	28 558	29 498	30 444
Contracted services	4 278	4 278	4 278	4 278	4 278	4 278	4 278	4 278	4 278	4 278	4 278	4 278	51 333	48 904	61 077
Transfers and subsidies	280	280	280	280	280	280	280	280	280	280	280	280	3 357	3 468	3 579
Operational costs	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	37 652	38 831	40 064
Total Expenditure	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**20 646**	**247 756**	**251 744**	**268 067**
Surplus/(Deficit)	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**604**	**652**	**686**
Transfers and subsidies - capital (monetary allocations)	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	36 628	40 374	41 564
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**3 103**	**37 232**	**41 026**	**42 250**

Table 20: Budget monthly capital expenditure by municipal vote for 2026/2027 MTREF

Budget monthly capital expenditure by municipal vote for 2026/2027 MTREF															
Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*															
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	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure *to be appropriated*															
Vote 1 - Finance	36	36	36	36	36	36	36	36	36	36	36	36	435	609	609
Vote 2 - Municipal Manager's Office	22	22	22	22	22	22	22	22	22	22	22	22	261	435	522
Vote 3 - Community and Social Services	101	101	101	101	101	101	101	101	101	101	101	101	1 217	913	913
Vote 4 - Corporate services	485	485	485	485	485	485	485	485	485	485	485	485	5 817	4 696	4 826
Vote 5 - Economic Development and Planning	38	38	38	38	38	38	38	38	38	38	38	38	452	348	435
Vote 6 - Technical Services	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	36 677	39 021	39 273
Vote 7 - Executive and Council	254	254	254	254	254	254	254	254	254	254	254	254	3 043	–	3 043
Capital single-year expenditure sub-total	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**47 903**	**46 021**	**49 621**
Total Capital Expenditure	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**3 992**	**47 903**	**46 021**	**49 621**

Table 21: Budgeted monthly cash flow for 2026/2027 MTREF

Budgeted monthly cash flow for 2026/2027 MTREF															
MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	16 298	16 836	17 374
Service charges - refuse revenue	49	49	49	49	49	49	49	49	49	49	49	49	590	610	629
Rental of facilities and equipment	67	67	67	67	67	67	67	67	67	67	67	67	800	826	852
Interest earned - external investments	913	913	913	913	913	913	913	913	913	913	913	913	10 951	11 313	11 675
Licences and permits	12	12	12	12	12	12	12	12	12	12	12	12	149	154	159
Agency services	27	27	27	27	27	27	27	27	27	27	27	27	327	337	348
Transfers and Subsidies - Operational	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	17 171	206 053	202 173	216 794
Other revenue	1 998	1 998	1 998	1 998	1 998	1 998	1 998	1 998	1 998	1 998	1 998	1 998	23 976	30 221	33 226
Cash Receipts by Source	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**21 595**	**259 143**	**262 469**	**281 057**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	3 052	36 628	40 374	41 564
Total Cash Receipts by Source	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**24 648**	**295 771**	**302 843**	**322 621**
Cash Payments by Type															
Employee related costs	8 795	8 795	8 795	8 795	8 795	8 795	8 795	8 795	8 795	8 795	8 795	8 795	105 534	109 017	110 172
Remuneration of councillors	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	18 485	19 095	19 706
Acquisition inventory - water and other inventory	153	153	153	153	153	153	153	153	153	153	153	153	1 831	1 892	1 952
Contracted services	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	59 033	56 240	70 239
Transfers and subsidies - other	280	280	280	280	280	280	280	280	280	280	280	280	3 357	3 468	3 579
Other expenditure	3 388	3 388	3 388	3 388	3 388	3 388	3 388	3 388	3 388	3 388	3 388	3 388	40 662	41 931	43 262
Cash Payments by Type	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**19 075**	**228 902**	**231 642**	**248 910**
Other Cash Flows/Payments by Type															
Capital assets	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 591	4 591	55 088	52 924	57 064
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**23 666**	**283 990**	**284 566**	**305 974**
NET INCREASE/(DECREASE) IN CASH HELD	**982**	**982**	**982**	**982**	**982**	**982**	**982**	**982**	**982**	**982**	**982**	**982**	**11 781**	**18 277**	**16 647**
Cash/cash equivalents at the month/year begin:	92 717	93 699	94 681	95 662	96 644	97 626	98 608	99 589	100 571	101 553	102 535	103 517	92 717	104 498	122 775
Cash/cash equivalents at the month/year end:	**93 699**	**94 681**	**95 662**	**96 644**	**97 626**	**98 608**	**99 589**	**100 571**	**101 553**	**102 535**	**103 517**	**104 498**	**104 498**	**122 775**	**139 422**

- The above tables indicate that the municipality has apply a straight-line method in estimation of the spending time.
- This is done due to how the financial system is designed since the budget is system generated.
- However, the reality of the matter is that the expenditure is not always the same every month, but the municipality had to comply with the completion of all budget tables.
- Should a new methods become available especial on the financial system the budget will reflect accordingly.

2.11 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Ndwedwe Municipality does not have the contracts that are awarded beyond the medium-term revenue and expenditure framework (three years)..

2.12 CAPITAL EXPENDITURE DETAILS

Table 22: The following table present details of the municipality capital expenditure programme,

Details of the municipality capital expenditure programme for 2026/2027 MTREF

ProjectScoaAccount	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	17 639 279.00	-	-
Capital:Infrastructure:New:Roads Infrastructure:Roads	5 464 260.00	17 553 913.00	18 071 304.00
Capital:Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	347 826.00	-	-
Capital:Non-infrastructure:Existing:Upgrading:Computer Equipment	2 086 956.00	1 391 304.35	-
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Centres	9 094 722.00	-	-
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Halls	-	17 553 913.00	18 071 304.00
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Public Open Space	260 869.00	-	-
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	3 478 261.00	3 478 260.86	2 608 695.65
Capital:Non-infrastructure:New:Computer Equipment	1 252 172.00	1 391 302.86	1 434 780.86
Capital:Non-infrastructure:New:Furniture and Office Equipment	1 434 782.00	1 434 781.94	1 521 737.68
Capital:Non-infrastructure:New:Furniture and Office Equipment	478 261.00	434 782.60	434 782.60
Capital:Non-infrastructure:New:Heritage Assets:Other Heritage	60 870.00	-	-
Capital:Non-infrastructure:New:Machinery and Equipment	304 347.00	-	-
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Capital Spares	173 913.00	173 913.00	86 956.00
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	869 565.00	-	-
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Workshops	173 913.00	-	-
Capital:Non-infrastructure:New:Transport Assets	4 782 608.00	2 608 695.00	7 391 304.00
Total Capital budget for 2026/2026 MTREF	**47 902 604.00**	**46 020 866.61**	**49 620 864.79**

2.13 LEGISLATION COMPLIANCE STATUS

Ndwedwe Municipality Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

IDP

The 2026/2027 IDP is reviewed. All comments made by the community and key stakeholders are considered in on the reviewed IDP.

In-year reporting

Reporting to Provincial Treasury and National Treasury in electronic format was fully complied with monthly. Section 71 reporting to the Executive Mayor (within 10 working days) is also done monthly.

Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme. The municipality has five interns employed.

Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

Audit Committee

An Audit Committee has been established and is fully functional.

Service Delivery and Implementation Plan

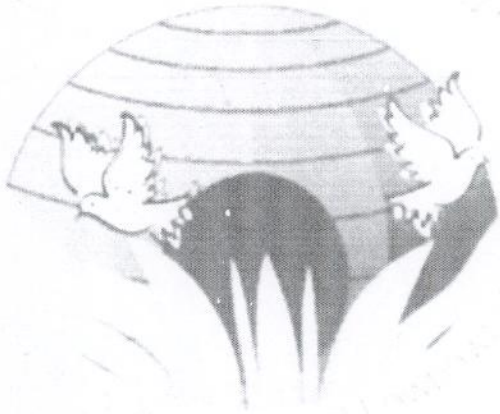
The detailed SDBIP document is at a draft stage and will be finalized after the approval of the 2026/2027 MTREF on the 28 May 2026 to be directly aligned and informed by the 2026/2027 MTREF. It will be approved within 28 days after the approval of the budget by the Council.

Annual Report

The annual report is compiled in terms of the MFMA and National Treasury requirements.

MFMA Training

The MFMA training module in electronic format is presented at the Municipality and training is ongoing for those who are still not qualified.



2.14 OTHER SUPPORTING DOCUMENTS

- Original Budget A Schedule
- Final Operational Expenditure Budget
- Final Capital Expenditure Budget
- Final Budget tariff of charges
- Final Service Level Standard
- Provincial Treasury 2026/2027 draft budget feedback
- Contract register for operational.
- Valuation roll



Final Budget A Schedule for 2026/2027 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 A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	18 533	18 988	22 011	22 832	22 832	22 832	14 661	23 283	24 051	24 821
Service charges	580	598	651	681	681	681	515	694	717	740
Investment revenue	8 254	9 767	9 208	12 528	11 613	11 613	5 019	10 951	11 313	11 675
Transfer and subsidies - Operational	189 994	200 980	211 327	210 710	210 524	210 524	159 247	206 053	202 173	216 794
Other own revenue	3 470	16 976	19 472	3 889	4 949	4 949	3 327	7 379	14 142	14 723
Total Revenue (excluding capital transfers and contributions)	220 831	247 309	262 669	250 641	250 599	250 599	182 770	248 360	252 396	268 753
Employee costs	68 548	78 476	86 988	96 035	97 695	97 695	65 833	105 396	108 874	110 025
Remuneration of councillors	15 411	15 973	16 276	17 347	17 774	17 774	11 189	18 485	19 095	19 706
Depreciation, amortisation and impairment	39 949	57 743	46 940	29 300	29 300	29 300	22 952	28 558	29 498	30 444
Interest, Dividends and Rent on Land	10	6	452	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	1 685	2 033	1 594	1 820	1 788	1 788	1 373	1 593	1 645	1 698
Transfers and subsidies	4 368	4 498	4 455	3 700	3 946	3 946	3 665	3 357	3 468	3 579
Other expenditure	100 221	123 723	142 057	102 062	100 022	100 022	73 003	90 368	89 164	102 615
Total Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	178 015	247 756	251 744	268 067
Surplus/(Deficit)	(9 361)	(35 142)	(36 093)	376	74	74	4 755	604	652	686
Transfers and subsidies - capital (monetary allocations)	41 627	44 349	56 482	52 768	49 593	49 593	38 129	36 628	40 374	41 564
Transfers and subsidies - capital (in-kind)	53	7	14	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	32 319	9 214	20 404	53 144	49 667	49 667	42 884	37 232	41 026	42 250
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	32 319	9 214	20 404	53 144	49 667	49 667	42 884	37 232	41 026	42 250
Capital expenditure & funds sources										
Capital expenditure	85 942	85 780	78 010	68 805	64 002	64 002	120 096	47 903	46 021	49 621
Transfers recognised - capital	36 554	38 786	49 053	45 885	43 125	43 125	82 208	31 850	35 108	36 143
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	49 388	46 994	28 957	22 920	20 877	20 877	37 887	16 052	10 913	13 478
Total sources of capital funds	85 942	85 780	78 010	68 805	64 002	64 002	120 096	47 903	46 021	49 621
Financial position										
Total current assets	94 739	91 038	98 139	108 441	114 706	114 706	107 086	133 532	158 385	181 899
Total non current assets	482 976	506 126	520 627	604 001	555 329	555 329	539 761	574 674	591 196	610 371
Total current liabilities	26 879	27 237	28 039	34 457	29 838	29 838	13 236	28 367	28 420	28 448
Total non current liabilities	3 365	3 734	4 130	3 734	4 130	4 130	4 130	4 130	4 130	4 130
Community wealth/Equity	3 039 597	3 284 553	574 221	674 250	636 067	636 067	759 930	675 709	717 032	759 691
Cash flows										
Net cash from (used) operating	1 368 434	1 733 638	499 482	86 584	85 390	85 390	870 252	66 869	71 201	73 711
Net cash from (used) investing	–	–	–	(78 526)	(73 602)	(73 602)	–	(55 088)	(52 924)	(57 064)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	1 471 738	1 836 942	570 879	83 220	92 717	92 717	941 649	104 498	122 775	139 422
Cash backing/surplus reconciliation										
Cash and investments available	1 471 738	1 836 942	570 879	83 220	92 717	92 717	941 649	104 498	122 775	139 422
Application of cash and investments	28 610	19 765	19 757	30 881	19 149	19 149	5 179	(23 256)	(40 497)	(56 116)
Balance - surplus (shortfall)	1 443 128	1 817 177	551 122	52 339	73 568	73 568	936 470	127 754	163 273	195 539
Asset management										
Asset register summary (WDV)	566 800	548 797	472 534	604 001	555 329	555 329		574 934	591 196	610 371
Depreciation	29 957	35 020	33 360	29 300	29 300	29 300		28 558	29 498	30 444
Renewal and Upgrading of Existing Assets	24 468	25 764	14 899	23 965	18 170	18 170		20 074	36 499	36 143
Repairs and Maintenance	6 328	7 134	12 875	5 620	5 962	5 962		4 923	5 085	5 000
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–		–	–	–
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	622	490	350	600	600	600		627	643	643
Refuse:	–	–	–	–	–	–		–	–	–

KZN293 Ndwedwe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**215 022**	**231 110**	**171 609**	**178 401**	**180 106**	**180 106**	**179 140**	**174 093**	**190 362**
Executive and council		–	–	36 225	38 201	39 399	39 399	37 912	39 163	40 416
Finance and administration		215 022	231 110	129 589	134 558	134 391	134 391	134 864	128 356	143 161
Internal audit		–	–	5 796	5 643	6 317	6 317	6 364	6 574	6 784
Community and public safety		**2 006**	**5 005**	**29 602**	**29 052**	**28 330**	**28 330**	**26 901**	**28 319**	**29 225**
Community and social services		2 006	5 005	21 425	21 213	21 597	21 597	19 533	20 708	21 371
Sport and recreation		–	–	5 848	4 738	3 562	3 562	3 853	3 980	4 107
Public safety		–	–	2 329	3 102	3 171	3 171	3 515	3 631	3 747
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**44 904**	**43 109**	**96 352**	**85 954**	**81 865**	**81 865**	**67 652**	**72 422**	**74 389**
Planning and development		42 627	32 654	54 645	73 630	66 764	66 764	54 871	59 219	61 012
Road transport		2 277	10 455	41 707	12 323	15 101	15 101	12 781	13 203	13 377
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**580**	**12 442**	**21 603**	**10 002**	**9 892**	**9 892**	**11 295**	**17 937**	**16 341**
Energy sources		–	11 844	12 917	1 200	1 200	1 200	3 385	9 766	10 207
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		580	598	8 686	8 802	8 692	8 692	7 910	8 171	6 134
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**262 511**	**291 665**	**319 166**	**303 409**	**300 193**	**300 193**	**284 988**	**292 770**	**310 317**
Expenditure - Functional										
Governance and administration		**162 994**	**186 997**	**209 278**	**178 710**	**180 718**	**180 718**	**179 099**	**175 370**	**191 685**
Executive and council		51 034	53 002	37 258	38 201	39 399	39 399	37 912	39 163	40 416
Finance and administration		111 960	133 994	166 224	134 867	135 003	135 003	134 823	129 633	144 484
Internal audit		–	–	5 797	5 643	6 317	6 317	6 364	6 574	6 784
Community and public safety		**22 250**	**24 450**	**25 851**	**29 047**	**28 403**	**28 403**	**26 896**	**27 783**	**28 673**
Community and social services		17 983	20 793	20 216	21 208	21 592	21 592	19 528	20 173	20 818
Sport and recreation		4 268	3 657	4 590	4 738	3 562	3 562	3 853	3 980	4 107
Public safety		–	–	1 045	3 102	3 249	3 249	3 515	3 631	3 747
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**39 781**	**53 445**	**42 878**	**33 186**	**32 193**	**32 193**	**30 907**	**31 927**	**32 701**
Planning and development		23 805	18 684	20 051	20 862	20 556	20 556	18 243	18 845	19 448
Road transport		15 975	34 761	22 827	12 323	11 638	11 638	12 665	13 083	13 253
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**5 167**	**17 559**	**20 755**	**9 321**	**9 211**	**9 211**	**10 853**	**16 663**	**15 009**
Energy sources		–	11 844	12 657	1 200	1 200	1 200	2 943	8 492	8 876
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		5 167	5 715	8 098	8 121	8 011	8 011	7 910	8 171	6 134
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**230 192**	**282 451**	**298 762**	**250 264**	**250 526**	**250 526**	**247 756**	**251 744**	**268 067**
Surplus/(Deficit) for the year		**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**37 232**	**41 026**	**42 250**

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 functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted 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, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

KZN293 Ndwedwe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Municipal governance and administration		**215 022**	**231 110**	**171 609**	**178 401**	**180 106**	**180 106**	**179 140**	**174 093**	**190 362**
Executive and council		–	–	36 225	38 201	39 399	39 399	37 912	39 163	40 416
Mayor and Council		–	–	19 758	21 512	22 060	22 060	21 904	22 627	23 351
Municipal Manager, Town Secretary and Chief Executive		–	–	16 467	16 688	17 339	17 339	16 008	16 536	17 065
Finance and administration		215 022	231 110	129 589	134 558	134 391	134 391	134 864	128 356	143 161
Administrative and Corporate Support		–	–	35 082	33 550	33 282	33 282	34 173	25 733	36 404
Asset Management		–	–	–	–	–	–	–	–	–
Finance		215 022	231 110	60 549	63 116	62 364	62 364	64 912	65 663	68 647
Fleet Management		–	–	7 181	9 387	9 712	9 712	8 987	9 283	9 580
Human Resources		–	–	14 546	13 486	13 797	13 797	12 163	12 565	12 967
Information Technology		–	–	5 508	6 767	6 827	6 827	6 751	6 974	7 197
Legal Services		–	–	2 656	3 580	3 147	3 147	2 897	2 993	3 057
Marketing, Customer Relations, Publicity and Media Co-		–	–	2 764	3 258	3 887	3 887	3 520	3 637	3 753
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	1 302	1 413	1 374	1 374	1 461	1 509	1 557
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	5 796	5 643	6 317	6 317	6 364	6 574	6 784
Governance Function		–	–	5 796	5 643	6 317	6 317	6 364	6 574	6 784
Community and public safety		**2 006**	**5 005**	**29 602**	**29 052**	**28 330**	**28 330**	**26 901**	**28 319**	**29 225**
Community and social services		**2 006**	**5 005**	**21 425**	**21 213**	**21 597**	**21 597**	**19 533**	**20 708**	**21 371**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	3 000	9 324	8 779	9 359	9 359	7 664	7 917	8 170
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	4 320	4 799	4 855	4 855	4 746	4 903	5 060
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		2 006	2 005	3 014	3 215	3 343	3 343	3 254	3 892	4 016
Literacy Programmes		–	–	4 766	4 420	4 040	4 040	3 869	3 997	4 125
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	**5 848**	**4 738**	**3 562**	**3 562**	**3 853**	**3 980**	**4 107**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		–	–	5 848	4 738	3 562	3 562	3 853	3 980	4 107
Public safety		–	–	**2 329**	**3 102**	**3 171**	**3 171**	**3 515**	**3 631**	**3 747**
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		–	–	2 329	3 102	3 171	3 171	3 515	3 631	3 747
Pounds		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**44 904**	**43 109**	**96 352**	**85 954**	**81 865**	**81 865**	**67 652**	**72 422**	**74 389**
Planning and development		**42 627**	**32 654**	**54 645**	**73 630**	**66 764**	**66 764**	**54 871**	**59 219**	**61 012**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	4 728	4 395	4 447	4 447	4 316	4 458	4 601
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		1 000	–	9 784	10 149	10 258	10 258	7 101	7 335	7 570
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		–	–	3 917	3 425	3 440	3 440	3 811	3 937	4 063
Project Management Unit		41 627	32 654	36 215	55 662	48 619	48 619	39 643	43 489	44 778
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**2 277**	**10 455**	**41 707**	**12 323**	**15 101**	**15 101**	**12 781**	**13 203**	**13 377**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	78	78	116	120	124
Roads		2 277	10 455	41 707	12 323	15 023	15 023	12 665	13 083	13 253
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**580**	**12 442**	**21 603**	**10 002**	**9 892**	**9 892**	**11 295**	**17 937**	**16 341**
Energy sources		**–**	**11 844**	**12 917**	**1 200**	**1 200**	**1 200**	**3 385**	**9 766**	**10 207**
Electricity		–	11 844	12 917	1 200	1 200	1 200	3 385	9 766	10 207
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		**580**	**598**	**8 686**	**8 802**	**8 692**	**8 692**	**7 910**	**8 171**	**6 134**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		580	598	3 876	3 795	3 675	3 675	2 970	3 068	3 166
Street Cleaning		–	–	4 809	5 007	5 016	5 016	4 940	5 103	2 968
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**262 511**	**291 665**	**319 166**	**303 409**	**300 193**	**300 193**	**284 988**	**292 770**	**310 317**
Expenditure - Functional										
Municipal governance and administration		**162 994**	**186 997**	**209 278**	**178 710**	**180 718**	**180 718**	**179 099**	**175 370**	**191 685**
Executive and council		51 034	53 002	37 258	38 201	39 399	39 399	37 912	39 163	40 416
Mayor and Council		17 988	19 980	20 821	21 512	22 060	22 060	21 904	22 627	23 351
Municipal Manager, Town Secretary and Chief Executive		33 046	33 023	16 437	16 688	17 339	17 339	16 008	16 536	17 065
Finance and administration		111 960	133 994	166 224	134 867	135 003	135 003	134 823	129 633	144 484
Administrative and Corporate Support		27 103	29 751	36 445	33 550	33 282	33 282	34 173	25 733	36 404
Asset Management		7 141	10 712	24 774	–	–	–	–	–	–
Finance		56 255	66 910	72 025	63 425	62 976	62 976	58 345	60 199	63 012
Fleet Management		–	–	6 529	9 387	9 712	9 712	8 987	9 283	9 580
Human Resources		18 816	23 577	12 469	13 486	13 797	13 797	12 163	12 565	12 967
Information Technology		2 645	3 043	5 320	6 767	6 827	6 827	6 751	6 974	7 197
Legal Services		–	–	2 915	3 580	3 147	3 147	2 897	2 993	3 057
Marketing, Customer Relations, Publicity and Media Co-		–	–	4 598	3 258	3 887	3 887	3 520	3 637	3 753
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	1 148	1 413	1 374	1 374	1 461	1 509	1 557
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	6 527	6 742	6 958
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	5 797	5 643	6 317	6 317	6 364	6 574	6 784
Governance Function		–	–	5 797	5 643	6 317	6 317	6 364	6 574	6 784
Community and public safety		**22 250**	**24 450**	**25 851**	**29 047**	**28 403**	**28 403**	**26 896**	**27 783**	**28 673**
Community and social services		**17 983**	**20 793**	**20 216**	**21 208**	**21 592**	**21 592**	**19 528**	**20 173**	**20 818**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	61	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		9 166	14 100	8 100	8 779	9 359	9 359	7 664	7 917	8 170
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		1 839	133	4 494	4 799	4 855	4 855	4 746	4 903	5 060
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		2 647	2 978	2 957	3 210	3 338	3 338	3 249	3 356	3 463
Literacy Programmes		4 330	3 521	4 665	4 420	4 040	4 040	3 869	3 997	4 125
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**4 268**	**3 657**	**4 590**	**4 738**	**3 562**	**3 562**	**3 853**	**3 980**	**4 107**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		–	0	–	–	–	–	–	–	–
Sports Grounds and Stadiums		4 268	3 657	4 590	4 738	3 562	3 562	3 853	3 980	4 107
Public safety		**–**	**–**	**1 045**	**3 102**	**3 249**	**3 249**	**3 515**	**3 631**	**3 747**
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		–	–	1 045	3 102	3 249	3 249	3 515	3 631	3 747
Pounds		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**39 781**	**53 445**	**42 878**	**33 186**	**32 193**	**32 193**	**30 907**	**31 927**	**32 701**
Planning and development		**23 805**	**18 684**	**20 051**	**20 862**	**20 556**	**20 556**	**18 243**	**18 845**	**19 448**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		3 871	4 516	5 071	4 395	4 447	4 447	4 316	4 458	4 601
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		12 470	11 447	9 147	10 749	10 258	10 258	7 101	7 335	7 570
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		7 233	2 514	3 372	2 825	3 440	3 440	3 811	3 937	4 063
Project Management Unit		231	208	2 461	2 894	2 411	2 411	3 015	3 115	3 214
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**15 975**	**34 761**	**22 827**	**12 323**	**11 638**	**11 638**	**12 665**	**13 083**	**13 253**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		15 975	34 761	22 827	12 323	11 638	11 638	12 665	13 083	13 253
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**5 167**	**17 559**	**20 755**	**9 321**	**9 211**	**9 211**	**10 853**	**16 663**	**15 009**
Energy sources		–	**11 844**	**12 657**	**1 200**	**1 200**	**1 200**	**2 943**	**8 492**	**8 876**
Electricity		–	11 844	12 657	1 200	1 200	1 200	2 943	8 492	8 876
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		**5 167**	**5 715**	**8 098**	**8 121**	**8 011**	**8 011**	**7 910**	**8 171**	**6 134**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		1 440	1 715	2 581	3 114	2 995	2 995	2 970	3 068	3 166
Street Cleaning		3 727	4 000	5 518	5 007	5 016	5 016	4 940	5 103	2 968
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**230 192**	**282 451**	**298 762**	**250 264**	**250 526**	**250 526**	**247 756**	**251 744**	**268 067**
Surplus/(Deficit) for the year		**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**37 232**	**41 026**	**42 250**

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, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN293 Ndwedwe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Finance		215 022	231 110	60 549	63 116	62 364	62 364	64 912	65 663	68 647
Vote 2 - Municipal Manager's Office		–	–	31 057	31 397	33 364	33 364	31 669	32 714	33 760
Vote 3 - Community and Social Services		2 586	5 603	33 478	32 847	32 084	32 084	29 987	31 507	32 515
Vote 4 - Corporate services		–	–	64 973	66 770	66 765	66 765	64 971	57 547	69 204
Vote 5 - Economic Development and Planning		1 000	–	13 701	13 573	13 698	13 698	10 912	11 272	11 633
Vote 6 - Technical Services		43 904	54 953	95 649	74 192	69 858	69 858	60 633	71 440	71 206
Vote 7 - Executive and Council		–	–	19 758	21 512	22 060	22 060	21 904	22 627	23 351
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	**262 511**	**291 665**	**319 166**	**303 409**	**300 193**	**300 193**	**284 988**	**292 770**	**310 317**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Finance		63 396	77 622	96 799	63 425	62 976	62 976	64 871	66 941	69 970
Vote 2 - Municipal Manager's Office		36 917	37 538	33 051	31 397	33 364	33 364	31 669	32 714	33 760
Vote 3 - Community and Social Services		23 690	26 165	28 432	32 161	31 398	31 398	29 865	30 851	31 838
Vote 4 - Corporate services		48 564	56 372	63 678	66 770	66 765	66 765	64 971	57 547	69 204
Vote 5 - Economic Development and Planning		19 703	13 961	12 519	13 573	13 698	13 698	10 912	11 272	11 633
Vote 6 - Technical Services		19 934	50 813	43 463	21 424	20 264	20 264	23 563	29 793	28 311
Vote 7 - Executive and Council		17 988	19 980	20 821	21 512	22 060	22 060	21 904	22 627	23 351
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	**230 192**	**282 451**	**298 762**	**250 264**	**250 526**	**250 526**	**247 756**	**251 744**	**268 067**
Surplus/(Deficit) for the year	2	**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**37 232**	**41 026**	**42 250**

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

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

3. Assign share in 'associate' to relevant Vote

KZN293 Ndwedwe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Finance		**215 022**	**231 110**	**60 549**	**63 116**	**62 364**	**62 364**	**64 912**	**65 663**	**68 647**
1.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.2 - Supply Chain Management		–	–	–	–	–	–	–	–	–
1.3 - Finance		215 022	231 110	60 549	63 116	62 364	62 364	64 912	65 663	68 647
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		**–**	**–**	**31 057**	**31 397**	**33 364**	**33 364**	**31 669**	**32 714**	**33 760**
2.1 - Municipal Manager, Town Secretary and Chief Execut		–	–	16 467	16 688	17 339	17 339	16 008	16 536	17 065
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	4 728	4 395	4 447	4 447	4 316	4 458	4 601
2.3 - Governance Function		–	–	5 796	5 643	6 317	6 317	6 364	6 574	6 784
2.4 - Risk Management		–	–	1 302	1 413	1 374	1 374	1 461	1 509	1 557
2.5 - Marketing, Customer Relations, Publicity and Media C		–	–	2 764	3 258	3 887	3 887	3 520	3 637	3 753
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		**2 586**	**5 603**	**33 478**	**32 847**	**32 084**	**32 084**	**29 987**	**31 507**	**32 515**
3.1 - Community Halls and Facilities		–	3 000	9 324	8 779	9 359	9 359	7 664	7 917	8 170
3.2 - Libraries and Archives		2 006	2 005	3 014	3 215	3 343	3 343	3 254	3 892	4 016
3.3 - Literacy Programmes		–	–	4 766	4 420	4 040	4 040	3 869	3 997	4 125
3.4 - Solid Waste Removal		580	598	3 876	3 795	3 675	3 675	2 970	3 068	3 166
3.5 - Disaster Management		–	–	4 320	4 799	4 855	4 855	4 746	4 903	5 060
3.6 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
3.7 - Road and Traffic Regulation		–	–	–	–	78	78	116	120	124
3.8 - Recreational Facilities		–	–	–	–	–	–	–	–	–
3.9 - Sports Grounds and Stadiums		–	–	5 848	4 738	3 562	3 562	3 853	3 980	4 107
3.10 - Police Forces, Traffic and Street Parking Control		–	–	2 329	3 102	3 171	3 171	3 515	3 631	3 747
Vote 4 - Corporate services		**–**	**–**	**64 973**	**66 770**	**66 765**	**66 765**	**64 971**	**57 547**	**69 204**
4.1 - Administrative and Corporate Support		–	–	35 082	33 550	33 282	33 282	34 173	25 733	36 404
4.2 - Property Services		–	–	–	–	–	–	–	–	–
4.3 - Human Resources		–	–	14 546	13 486	13 797	13 797	12 163	12 565	12 967
4.4 - Information Technology		–	–	5 508	6 767	6 827	6 827	6 751	6 974	7 197
4.5 - Legal Services		–	–	2 656	3 580	3 147	3 147	2 897	2 993	3 057
4.6 - Fleet Management		–	–	7 181	9 387	9 712	9 712	8 987	9 283	9 580
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		**1 000**	**–**	**13 701**	**13 573**	**13 698**	**13 698**	**10 912**	**11 272**	**11 633**
5.1 - Economic Development/Planning		1 000	–	9 784	10 149	10 258	10 258	7 101	7 335	7 570
5.2 - Town Planning, Building Regulations and Enforcemen		–	–	3 917	3 425	3 440	3 440	3 811	3 937	4 063
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		**43 904**	**54 953**	**95 649**	**74 192**	**69 858**	**69 858**	**60 633**	**71 440**	**71 206**
6.1 - Roads		2 277	10 455	41 707	12 323	15 023	15 023	12 665	13 083	13 253
6.2 - Project Management Unit		41 627	32 654	36 215	55 662	48 619	48 619	39 643	43 489	44 778
6.3 - Street Cleaning		–	–	4 809	5 007	5 016	5 016	4 940	5 103	2 968
6.4 - Electricity		–	11 844	12 917	1 200	1 200	1 200	3 385	9 766	10 207
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		**–**	**–**	**19 758**	**21 512**	**22 060**	**22 060**	**21 904**	**22 627**	**23 351**
7.1 - Mayor and Council		–	–	19 758	21 512	22 060	22 060	21 904	22 627	23 351
7.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**262 511**	**291 665**	**319 166**	**303 409**	**300 193**	**300 193**	**284 988**	**292 770**	**310 317**
Expenditure by Vote	1									
Vote 1 - Finance		**63 396**	**77 622**	**96 799**	**63 425**	**62 976**	**62 976**	**64 871**	**66 941**	**69 970**
1.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.2 - Supply Chain Management		–	–	–	–	–	–	6 527	6 742	6 958
1.3 - Finance		56 255	66 910	72 025	63 425	62 976	62 976	58 345	60 199	63 012
1.4 - Asset Management		7 141	10 712	24 774	–	–	–	–	–	–
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		**36 917**	**37 538**	**33 051**	**31 397**	**33 364**	**33 364**	**31 669**	**32 714**	**33 760**
2.1 - Municipal Manager, Town Secretary and Chief Execut		33 046	33 023	16 437	16 688	17 339	17 339	16 008	16 536	17 065
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		3 871	4 516	5 071	4 395	4 447	4 447	4 316	4 458	4 601
2.3 - Governance Function		–	–	5 797	5 643	6 317	6 317	6 364	6 574	6 784
2.4 - Risk Management		–	–	1 148	1 413	1 374	1 374	1 461	1 509	1 557
2.5 - Marketing, Customer Relations, Publicity and Media C		–	–	4 598	3 258	3 887	3 887	3 520	3 637	3 753
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		**23 690**	**26 165**	**28 432**	**32 161**	**31 398**	**31 398**	**29 865**	**30 851**	**31 838**
3.1 - Community Halls and Facilities		9 166	14 100	8 100	8 779	9 359	9 359	7 664	7 917	8 170
3.2 - Libraries and Archives		2 647	2 978	2 957	3 210	3 338	3 338	3 249	3 356	3 463
3.3 - Literacy Programmes		4 330	3 521	4 665	4 420	4 040	4 040	3 869	3 997	4 125
3.4 - Solid Waste Removal		1 440	1 715	2 581	3 114	2 995	2 995	2 970	3 068	3 166
3.5 - Disaster Management		1 839	133	4 494	4 799	4 855	4 855	4 746	4 903	5 060
3.6 - Cemeteries, Funeral Parlours and Crematoriums		–	61	–	–	–	–	–	–	–
3.7 - Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
3.8 - Recreational Facilities		–	0	–	–	–	–	–	–	–
3.9 - Sports Grounds and Stadiums		4 268	3 657	4 590	4 738	3 562	3 562	3 853	3 980	4 107
3.10 - Police Forces, Traffic and Street Parking Control		–	–	1 045	3 102	3 249	3 249	3 515	3 631	3 747
Vote 4 - Corporate services		**48 564**	**56 372**	**63 678**	**66 770**	**66 765**	**66 765**	**64 971**	**57 547**	**69 204**
4.1 - Administrative and Corporate Support		27 103	29 751	36 445	33 550	33 282	33 282	34 173	25 733	36 404
4.2 - Property Services		–	–	–	–	–	–	–	–	–
4.3 - Human Resources		18 816	23 577	12 469	13 486	13 797	13 797	12 163	12 565	12 967
4.4 - Information Technology		2 645	3 043	5 320	6 767	6 827	6 827	6 751	6 974	7 197
4.5 - Legal Services		–	–	2 915	3 580	3 147	3 147	2 897	2 993	3 057
4.6 - Fleet Management		–	–	6 529	9 387	9 712	9 712	8 987	9 283	9 580
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		**19 703**	**13 961**	**12 519**	**13 573**	**13 698**	**13 698**	**10 912**	**11 272**	**11 633**
5.1 - Economic Development/Planning		12 470	11 447	9 147	10 749	10 258	10 258	7 101	7 335	7 570
5.2 - Town Planning, Building Regulations and Enforcemen		7 233	2 514	3 372	2 825	3 440	3 440	3 811	3 937	4 063

KZN293 Ndwedwe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		**19 934**	**50 813**	**43 463**	**21 424**	**20 264**	**20 264**	**23 563**	**29 793**	**28 311**
6.1 - Roads		15 975	34 761	22 827	12 323	11 638	11 638	12 665	13 083	13 253
6.2 - Project Management Unit		231	208	2 461	2 894	2 411	2 411	3 015	3 115	3 214
6.3 - Street Cleaning		3 727	4 000	5 518	5 007	5 016	5 016	4 940	5 103	2 968
6.4 - Electricity		–	11 844	12 657	1 200	1 200	1 200	2 943	8 492	8 876
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		**17 988**	**19 980**	**20 821**	**21 512**	**22 060**	**22 060**	**21 904**	**22 627**	**23 351**
7.1 - Mayor and Council		17 988	19 980	20 821	21 512	22 060	22 060	21 904	22 627	23 351
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]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	230 192	282 451	298 762	250 264	250 526	250 526	247 756	251 744	268 067
Surplus/(Deficit) for the year	2	32 319	9 214	20 404	53 144	49 667	49 667	37 232	41 026	42 250

References

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

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

3. Assign share in 'associate' to relevant Vote

KZN293 Ndwedwe - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	580	598	651	681	681	681	515	694	717	740
Sale of Goods and Rendering of Services	2	217	422	87	245	222	222	104	171	707	730
Agency services	2	157	185	179	469	469	469	194	327	337	348
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	(0)	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2	8 254	9 767	9 208	12 528	11 613	11 613	5 019	10 951	11 313	11 675
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	682	622	634	757	773	773	558	800	826	852
Licence and permits	2	31	19	54	31	109	109	100	149	154	159
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	11 844	12 917	-	-	-	-	3 385	9 766	10 207
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1 359	2 734	1 814	1 031	2 019	2 019	1 635	1 359	1 124	1 160
Non-Exchange Revenue											
Property rates	2	18 533	18 988	22 011	22 832	22 832	22 832	14 661	23 283	24 051	24 821
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	2 450	-	-	-	-	-	-	-
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	189 994	200 980	211 327	210 710	210 524	210 524	159 247	206 053	202 173	216 794
Interest	2	1 024	1 150	1 302	1 355	1 355	1 355	736	1 189	1 228	1 267
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	33	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**220 831**	**247 309**	**262 669**	**250 641**	**250 599**	**250 599**	**182 770**	**248 360**	**252 396**	**268 753**
Expenditure											
Employee related costs	2	68 548	78 476	86 988	96 035	97 695	97 695	65 833	105 396	108 874	110 025
Remuneration of councillors	2	15 411	15 973	16 276	17 347	17 774	17 774	11 189	18 485	19 095	19 706
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	1 685	2 033	1 594	1 820	1 788	1 788	1 373	1 593	1 645	1 698
Debt impairment	2,3	399	1 781	425	900	819	819	368	1 383	1 429	1 474
Depreciation, amortisation and impairment	2	39 949	57 743	46 940	29 300	29 300	29 300	22 952	28 558	29 498	30 444
Interest, Dividends and Rent on Land	2	10	6	452	-	-	-	-	-	-	-
Contracted services	2	58 699	72 604	73 855	58 022	57 184	57 184	41 511	51 333	48 904	61 077
Transfers and subsidies	2	4 368	4 498	4 455	3 700	3 946	3 946	3 665	3 357	3 468	3 579
Irrecoverable debts written off	2	-	-	10 182	-	-	-	-	-	-	-
Operational costs	2	40 974	43 597	41 326	43 139	42 019	42 019	31 124	37 652	38 831	40 064
Disposal of Fixed and Intangible Assets	2	125	5 740	16 269	-	-	-	-	-	-	-
Other Losses	2	24	-	-	-	-	-	-	-	-	-
Total Expenditure		**230 192**	**282 451**	**298 762**	**250 264**	**250 526**	**250 526**	**178 015**	**247 756**	**251 744**	**268 067**
Surplus/(Deficit)		**(9 361)**	**(35 142)**	**(36 093)**	**376**	**74**	**74**	**4 755**	**604**	**652**	**686**
Transfers and subsidies - capital (monetary allocations)	6	41 627	44 349	56 482	52 768	49 593	49 593	38 129	36 628	40 374	41 564
Transfers and subsidies - capital (in-kind)	6	53	7	14	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**42 884**	**37 232**	**41 026**	**42 250**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**42 884**	**37 232**	**41 026**	**42 250**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**42 884**	**37 232**	**41 026**	**42 250**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**42 884**	**37 232**	**41 026**	**42 250**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Debt impairment includes Impairment and Reversal of Impairment Losses

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

8. All materials consumed including water consumed and materials used in operations.

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	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	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 1 - Finance		216	360	1 126	974	1 983	1 983	1 528	435	609	609
Vote 2 - Municipal Manager's Office		479	310	384	409	539	539	471	261	435	522
Vote 3 - Community and Social Services		11 292	3 711	3 356	2 330	2 330	2 330	3 627	1 217	913	913
Vote 4 - Corporate services		2 867	7 556	1 814	3 589	4 555	4 555	2 185	5 817	4 696	4 826
Vote 5 - Economic Development and Planning		691	1 258	273	287	365	365	386	452	348	435
Vote 6 - Technical Services		70 397	69 628	71 057	58 520	52 404	52 404	111 898	36 677	39 021	39 273
Vote 7 - Executive and Council		–	2 957	–	2 696	1 826	1 826	–	3 043	–	3 043
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		85 942	85 780	78 010	68 805	64 002	64 002	120 096	47 903	46 021	49 621
Total Capital Expenditure - Vote		85 942	85 780	78 010	68 805	64 002	64 002	120 096	47 903	46 021	49 621
Capital Expenditure - Functional											
Governance and administration		3 563	11 183	3 324	7 668	8 902	8 902	4 184	9 557	5 739	9 000
Executive and council		479	3 267	384	3 104	2 365	2 365	471	3 304	435	3 565
Finance and administration		3 083	7 916	2 940	4 563	6 537	6 537	3 713	6 252	5 304	5 435
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		11 292	3 711	3 356	2 330	2 330	2 330	3 627	1 217	913	913
Community and social services		11 292	3 711	3 356	2 330	2 330	2 330	3 627	1 217	913	913
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		71 088	70 886	71 329	58 807	52 769	52 769	112 285	37 129	39 369	39 708
Planning and development		61 493	44 300	38 396	49 737	45 392	45 392	72 918	36 477	38 934	39 186
Road transport		9 595	26 585	32 933	9 070	7 377	7 377	39 367	652	435	522
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	85 942	85 780	78 010	68 805	64 002	64 002	120 096	47 903	46 021	49 621
Funded by:											
National Government		36 554	36 178	49 053	40 181	43 125	43 125	82 208	31 850	35 108	36 143
Provincial Government		–	2 609	–	5 704	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	36 554	38 786	49 053	45 885	43 125	43 125	82 208	31 850	35 108	36 143
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		49 388	46 994	28 957	22 920	20 877	20 877	37 887	16 052	10 913	13 478
Total Capital Funding	7	85 942	85 780	78 010	68 805	64 002	64 002	120 096	47 903	46 021	49 621

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 functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

KZN293 Ndwedwe - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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 Regulation 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]									-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]									-	-	-
8.2 - [Name of sub-vote]									-	-	-
8.3 - [Name of sub-vote]									-	-	-
8.4 - [Name of sub-vote]									-	-	-
8.5 - [Name of sub-vote]									-	-	-
8.6 - [Name of sub-vote]									-	-	-
8.7 - [Name of sub-vote]									-	-	-
8.8 - [Name of sub-vote]									-	-	-
8.9 - [Name of sub-vote]									-	-	-
8.10 - [Name of sub-vote]									-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]									-	-	-
9.2 - [Name of sub-vote]									-	-	-
9.3 - [Name of sub-vote]									-	-	-
9.4 - [Name of sub-vote]									-	-	-
9.5 - [Name of sub-vote]									-	-	-
9.6 - [Name of sub-vote]									-	-	-
9.7 - [Name of sub-vote]									-	-	-
9.8 - [Name of sub-vote]									-	-	-
9.9 - [Name of sub-vote]									-	-	-
9.10 - [Name of sub-vote]									-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]									-	-	-
10.2 - [Name of sub-vote]									-	-	-
10.3 - [Name of sub-vote]									-	-	-
10.4 - [Name of sub-vote]									-	-	-
10.5 - [Name of sub-vote]									-	-	-
10.6 - [Name of sub-vote]									-	-	-
10.7 - [Name of sub-vote]									-	-	-
10.8 - [Name of sub-vote]									-	-	-
10.9 - [Name of sub-vote]									-	-	-
10.10 - [Name of sub-vote]									-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]									-	-	-
11.2 - [Name of sub-vote]									-	-	-
11.3 - [Name of sub-vote]									-	-	-
11.4 - [Name of sub-vote]									-	-	-
11.5 - [Name of sub-vote]									-	-	-
11.6 - [Name of sub-vote]									-	-	-
11.7 - [Name of sub-vote]									-	-	-
11.8 - [Name of sub-vote]									-	-	-
11.9 - [Name of sub-vote]									-	-	-
11.10 - [Name of sub-vote]									-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]									-	-	-
12.2 - [Name of sub-vote]									-	-	-
12.3 - [Name of sub-vote]									-	-	-
12.4 - [Name of sub-vote]									-	-	-
12.5 - [Name of sub-vote]									-	-	-
12.6 - [Name of sub-vote]									-	-	-
12.7 - [Name of sub-vote]									-	-	-
12.8 - [Name of sub-vote]									-	-	-
12.9 - [Name of sub-vote]									-	-	-
12.10 - [Name of sub-vote]									-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]									-	-	-
13.2 - [Name of sub-vote]									-	-	-
13.3 - [Name of sub-vote]									-	-	-
13.4 - [Name of sub-vote]									-	-	-
13.5 - [Name of sub-vote]									-	-	-
13.6 - [Name of sub-vote]									-	-	-
13.7 - [Name of sub-vote]									-	-	-
13.8 - [Name of sub-vote]									-	-	-
13.9 - [Name of sub-vote]									-	-	-
13.10 - [Name of sub-vote]									-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]									-	-	-

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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KZN293 Ndwedwe - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
14.2 - [Name of sub-vote]									–	–	–
14.3 - [Name of sub-vote]									–	–	–
14.4 - [Name of sub-vote]									–	–	–
14.5 - [Name of sub-vote]									–	–	–
14.6 - [Name of sub-vote]									–	–	–
14.7 - [Name of sub-vote]									–	–	–
14.8 - [Name of sub-vote]									–	–	–
14.9 - [Name of sub-vote]									–	–	–
14.10 - [Name of sub-vote]									–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]									–	–	–
15.2 - [Name of sub-vote]									–	–	–
15.3 - [Name of sub-vote]									–	–	–
15.4 - [Name of sub-vote]									–	–	–
15.5 - [Name of sub-vote]									–	–	–
15.6 - [Name of sub-vote]									–	–	–
15.7 - [Name of sub-vote]									–	–	–
15.8 - [Name of sub-vote]									–	–	–
15.9 - [Name of sub-vote]									–	–	–
15.10 - [Name of sub-vote]									–	–	–
Capital multi-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Finance		216	360	1 126	974	1 983	1 983	1 528	435	609	609
1.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.2 - Supply Chain Management		–	–	–	–	–	–	–	–	–	–
1.3 - Finance		216	360	1 126	974	1 983	1 983	1 528	435	609	609
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		479	310	384	409	539	539	471	261	435	522
2.1 - Municipal Manager, Town Secretary and Chief E		479	310	384	409	539	539	471	261	435	522
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs		–	–	–	–	–	–	–	–	–	–
2.3 - Governance Function		–	–	–	–	–	–	–	–	–	–
2.4 - Risk Management		–	–	–	–	–	–	–	–	–	–
2.5 - Marketing, Customer Relations, Publicity and M		–	–	–	–	–	–	–	–	–	–
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		11 292	3 711	3 356	2 330	2 330	2 330	3 627	1 217	913	913
3.1 - Community Halls and Facilities		11 292	3 711	3 356	2 330	2 330	2 330	3 627	1 217	913	913
3.2 - Libraries and Archives		–	–	–	–	–	–	–	–	–	–
3.3 - Literacy Programmes		–	–	–	–	–	–	–	–	–	–
3.4 - Solid Waste Removal		–	–	–	–	–	–	–	–	–	–
3.5 - Disaster Management		–	–	–	–	–	–	–	–	–	–
3.6 - Cemeteries, Funeral Parlours and Crematorium		–	–	–	–	–	–	–	–	–	–
3.7 - Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–
3.8 - Recreational Facilities		–	–	–	–	–	–	–	–	–	–
3.9 - Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–	–
3.10 - Police Forces, Traffic and Street Parking Cont		–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate services		2 867	7 556	1 814	3 589	4 555	4 555	2 185	5 817	4 696	4 826
4.1 - Administrative and Corporate Support		1 902	6 971	1 245	2 615	3 573	3 573	1 245	3 017	2 783	4 435
4.2 - Property Services		964	196	248	409	486	486	470	452	435	348
4.3 - Human Resources		–	–	–	–	–	–	–	–	–	–
4.4 - Information Technology		–	389	321	565	496	496	471	2 348	1 478	43
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		691	1 258	273	287	365	365	386	452	348	435
5.1 - Economic Development/Planning		691	1 258	273	287	365	365	386	452	348	435
5.2 - Town Planning, Building Regulations and Enfor		–	–	–	–	–	–	–	–	–	–
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		70 397	69 628	71 057	58 520	52 404	52 404	111 898	35 677	39 021	39 273
6.1 - Roads		9 595	26 585	32 933	9 070	7 377	7 377	39 367	652	435	522
6.2 - Project Management Unit		60 802	43 042	38 124	49 450	45 027	45 027	72 531	35 024	38 586	38 751
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		–	2 957	–	2 696	1 826	1 826	–	3 043	–	3 043
7.1 - Mayor and Council		–	2 957	–	2 696	1 826	1 826	–	3 043	–	3 043
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]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–

Vote Description	Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
14.2 - [Name of sub-vote]				–				–			
14.3 - [Name of sub-vote]				–				–			
14.4 - [Name of sub-vote]				–				–			
14.5 - [Name of sub-vote]				–				–			
14.6 - [Name of sub-vote]				–				–			
14.7 - [Name of sub-vote]				–				–			
14.8 - [Name of sub-vote]				–				–			
14.9 - [Name of sub-vote]				–				–			
14.10 - [Name of sub-vote]				–				–			
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]				–				–			
15.2 - [Name of sub-vote]				–				–			
15.3 - [Name of sub-vote]				–				–			
15.4 - [Name of sub-vote]				–				–			
15.5 - [Name of sub-vote]				–				–			
15.6 - [Name of sub-vote]				–				–			
15.7 - [Name of sub-vote]				–				–			
15.8 - [Name of sub-vote]				–				–			
15.9 - [Name of sub-vote]				–				–			
15.10 - [Name of sub-vote]				–				–			
Capital multi-year expenditure sub-total	–	–	–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		85 942	85 780	78 010	68 905	64 002	64 002	120 096	47 903	46 021	49 621
Total Capital Expenditure		85 942	85 780	78 010	68 905	64 002	64 002	120 096	47 903	46 021	49 621

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

KZN293 Ndwedwe - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	80 358	71 397	80 929	83 220	92 717	92 717	85 125	104 498	122 775	139 422
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	(26 530)	(24 319)	(24 543)	3 401	4 673	4 673	(26 257)	4 722	4 753	4 866
Receivables from non-exchange transactions	3	38 879	42 384	39 372	21 683	16 967	16 967	45 855	23 758	30 303	37 056
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	330	220	419	253	482	482	505	554	554	554
VAT Receivable	6	1 439	1 088	1 647	(116)	(134)	(134)	1 569	–	0	0
Other current assets	7	263	268	315	–	–	–	289	–	–	–
Total current assets		**94 739**	**91 038**	**98 139**	**108 441**	**114 706**	**114 706**	**107 086**	**133 532**	**158 385**	**181 899**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	10	482 929	506 089	520 595	603 749	555 306	555 306	539 731	574 592	591 114	610 289
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	21	21	21	81	21	21	21	82	82	82
Intangible assets	14	26	16	11	170	2	2	8	–	–	–
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**482 976**	**506 126**	**520 627**	**604 001**	**555 329**	**555 329**	**539 761**	**574 674**	**591 196**	**610 371**
TOTAL ASSETS		**577 715**	**597 164**	**618 766**	**712 441**	**670 034**	**670 034**	**646 847**	**708 206**	**749 581**	**792 270**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	3	2	6	2	6	6	60	6	6	6
Trade and other payables from exchange transactions	20	14 959	20 230	20 267	21 083	22 718	22 718	13 356	24 632	24 685	24 714
Trade and other payables from non-exchange transactions	21	9 738	4 464	4 849	12 996	4 849	4 849	(3 097)	1 463	1 463	1 463
Provision	22	2 179	2 540	2 917	376	483	483	2 917	483	483	483
VAT Payable	23	(0)	(0)	(0)	–	1 783	1 783	(0)	1 783	1 783	1 783
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**26 879**	**27 237**	**28 039**	**34 457**	**29 838**	**29 838**	**13 236**	**28 367**	**28 420**	**28 448**
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	3 365	3 734	4 130	3 734	4 130	4 130	4 130	4 130	4 130	4 130
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**3 365**	**3 734**	**4 130**	**3 734**	**4 130**	**4 130**	**4 130**	**4 130**	**4 130**	**4 130**
TOTAL LIABILITIES		**30 244**	**30 971**	**32 169**	**38 191**	**33 968**	**33 968**	**17 366**	**32 497**	**32 550**	**32 578**
NET ASSETS		**547 471**	**566 194**	**586 597**	**674 250**	**636 067**	**636 067**	**629 481**	**675 709**	**717 032**	**759 691**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	3 033 532	3 278 488	568 156	674 250	636 067	636 067	753 865	675 709	717 032	759 691
Reserves and funds	30	6 065	6 065	6 065	–	–	–	6 065	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**3 039 597**	**3 284 553**	**574 221**	**674 250**	**636 067**	**636 067**	**759 930**	**675 709**	**717 032**	**759 691**

References

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

4. Detail breakdown in Table SA3.

5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

6. Detail breakdown in Table SA3.

KZN293 Ndwedwe - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	17 171	17 124	17 124	–	16 298	16 836	17 374
Service charges		–	–	–	579	579	579	–	590	610	629
Other revenue		–	–	–	26 489	29 790	29 790	–	25 251	31 538	34 585
Transfers and Subsidies - Operational	1	1 368 434	1 733 638	499 482	210 710	210 524	210 524	870 250	206 053	202 173	216 794
Transfers and Subsidies - Capital	1	–	–	–	52 768	49 593	49 593	–	36 628	40 374	41 564
Interest		–	–	–	12 528	11 613	11 613	–	10 951	11 313	11 675
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		–	–	–	(229 960)	(229 888)	(229 888)	2	(225 545)	(228 174)	(245 332)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(3 700)	(3 946)	(3 946)	–	(3 357)	(3 468)	(3 579)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 368 434**	**1 733 638**	**499 482**	**86 584**	**85 390**	**85 390**	**870 252**	**66 869**	**71 201**	**73 711**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(78 526)	(73 602)	(73 602)	–	(55 088)	(52 924)	(57 064)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**–**	**–**	**(78 526)**	**(73 602)**	**(73 602)**	**–**	**(55 088)**	**(52 924)**	**(57 064)**
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		**1 368 434**	**1 733 638**	**499 482**	**8 058**	**11 788**	**11 788**	**870 252**	**11 781**	**18 277**	**16 647**
Cash/cash equivalents at the year begin:	2	**103 304**	**103 304**	**71 397**	**75 162**	**80 929**	**80 929**	**71 397**	**92 717**	**104 498**	**122 775**
Cash/cash equivalents at the year end:	2	**1 471 738**	**1 836 942**	**570 879**	**83 220**	**92 717**	**92 717**	**941 649**	**104 498**	**122 775**	**139 422**

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. The MTREF is populated directly from SA30.

Total receipts	1 368 434	1 733 638	499 482	320 244	319 224	319 224	870 250	295 771	302 843	322 621
Total payments	–	–	–	(312 186)	(307 436)	(307 436)	2	(283 990)	(284 566)	(305 974)
	1 368 434	1 733 638	499 482	8 058	11 788	11 788	870 252	11 781	18 277	16 647
Borrowings & investments & c.deposits	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
	1 368 434	1 733 638	499 482	8 058	11 788	11 788	870 252	11 781	18 277	16 647
	–	–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	1 471 738	1 836 942	570 879	83 220	92 717	92 717	941 649	104 498	122 775	139 422
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		1 471 738	1 836 942	570 879	83 220	92 717	92 717	941 649	104 498	122 775	139 422
Application of cash and investments											
Unspent conditional transfers		121	4 467	4 849	4 467	4 849	4 849	(3 163)	1 463	1 463	1 463
Unspent borrowing											
Statutory requirements	2	7 799	(1 405)	(2 211)	4 090	(2 100)	(2 100)	(1 932)	(3 644)	(3 743)	(3 919)
Other working capital requirements	3	24 576	20 227	20 267	21 947	15 918	15 918	13 421	(21 558)	(38 701)	(54 143)
Other provisions		2 179	2 540	2 917	776	483	483	2 917	483	483	483
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	(6 065)	(6 065)	(6 065)	–	–	–	(6 065)	–	–	–
Total Application of cash and investments:		28 610	19 765	19 757	30 881	19 149	19 149	5 179	(23 256)	(40 497)	(56 116)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		1 443 128	1 817 177	551 122	52 339	73 568	73 568	936 470	127 754	163 273	195 539
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		1 443 128	1 817 177	551 122	52 339	73 568	73 568	936 470	127 754	163 273	195 539

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

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

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements										
Debtors	–	–	–	7 665	6 800	6 800	–	46 190	63 386	78 857
Creditors due	24 576	20 227	20 267	29 612	22 718	22 718	13 421	24 632	24 685	24 714
Total	(24 576)	(20 227)	(20 267)	(21 947)	(15 918)	(15 918)	(13 421)	21 558	38 701	54 143
Debtors collection assumptions										
Balance outstanding - debtors	12 349	18 065	14 829	25 084	21 640	21 640	19 598	28 480	35 056	41 922
Estimate of debtors collection rate	0.0%	0.0%	0.0%	30.6%	31.4%	31.4%	0.0%	162.2%	180.8%	188.1%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement	5 791	5 791	5 791	–	–	–	5 791	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases			–	–	–	–	–	–	–	–
Employee Benefit reserve			–	–	–	–	–	–	–	–
Non-current Provisions reserve			–	–	–	–	–	–	–	–
Valuation reserve			–	–	–	–	–	–	–	–
Investment in associate account			–	–	–	–	–	–	–	–
Capitalisation			274	274	274	–	–	–	274	–
6	5 791	5 791	6 065	274	274	–	5 791	–	274	–

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

KZN293 Ndwedwe - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	224 336	308 819	63 111	44 840	45 832	45 832	27 829	9 522	13 478
Roads Infrastructure		99 219	125 836	24 423	1 826	1 907	1 907	5 464	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 342	5 231	–	–	–	–	–	–	–
Water Supply Infrastructure		10 593	10 960	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 814	3 814	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***117 968***	***145 841***	***24 423***	***1 826***	***1 907***	***1 907***	***5 464***	–	–
Community Facilities		50 367	81 363	23 443	27 028	27 621	27 621	12 834	3 478	2 609
Sport and Recreation Facilities		5 346	5 346	8 623	4 457	5 496	5 496	–	–	–
Community Assets		***55 713***	***86 709***	***32 066***	***31 485***	***33 118***	***33 118***	***12 834***	***3 478***	***2 609***
Heritage Assets		–	–	–	60	–	–	61	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		4 783	17 223	2 752	2 190	987	987	1 217	174	87
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***4 783***	***17 223***	***2 752***	***2 190***	***987***	***987***	***1 217***	***174***	***87***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		17	17	–	–	–	–	–	–	–
Intangible Assets		***17***	***17***	–	–	–	–	–	–	–
Computer Equipment		**2 861**	**4 007**	**1 259**	**1 183**	**1 304**	**1 304**	**1 252**	**1 391**	**1 435**
Furniture and Office Equipment		**6 181**	**7 128**	**1 953**	**3 330**	**3 582**	**3 582**	**1 913**	**1 870**	**1 957**
Machinery and Equipment		**18 453**	**19 607**	**658**	**2 070**	**2 282**	**2 282**	**304**	–	–
Transport Assets		**18 358**	**28 287**	–	**2 696**	**2 652**	**2 652**	**4 783**	**2 609**	**7 391**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	15 318	16 614	1 682	3 043	5 112	5 112	348	–	–
Roads Infrastructure		7 582	8 878	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***7 582***	***8 878***	–	–	–	–	–	–	–
Community Facilities		5 429	5 429	1 682	3 043	3 470	3 470	–	–	–
Sport and Recreation Facilities		1 210	1 210	–	–	–	–	–	–	–
Community Assets		***6 639***	***6 639***	***1 682***	***3 043***	***3 470***	***3 470***	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 097	1 097	(0)	–	686	686	348	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 097***	***1 097***	***(0)***	–	***686***	***686***	***348***	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	957	957	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	9 150	9 150	13 217	20 922	13 058	13 058	19 726	36 499	36 143
Roads Infrastructure		1 930	1 930	13 217	6 522	4 618	4 618	17 639	35 108	36 143
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***1 930***	***1 930***	***13 217***	***6 522***	***4 618***	***4 618***	***17 639***	***35 108***	***36 143***
Community Facilities		6 527	6 527	–	–	–	–	–	–	–
Sport and Recreation Facilities		694	694	–	14 400	8 440	8 440	–	–	–
Community Assets		***7 221***	***7 221***	–	***14 400***	***8 440***	***8 440***	–	–	–

KZN293 Ndwedwe - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	2 087	1 391	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**248 804**	**334 584**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**
Roads Infrastructure		108 731	136 644	37 641	8 348	6 525	6 525	23 104	35 108	36 143
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 342	5 231	–	–	–	–	–	–	–
Water Supply Infrastructure		10 593	10 960	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 814	3 814	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***127 481***	***156 650***	***37 641***	***8 348***	***6 525***	***6 525***	***23 104***	***35 108***	***36 143***
Community Facilities		62 323	93 319	25 124	30 072	31 091	31 091	12 834	3 478	2 609
Sport and Recreation Facilities		7 250	7 250	8 623	18 857	13 936	13 936	–	–	–
Community Assets		***69 573***	***100 569***	***33 748***	***48 929***	***45 027***	***45 027***	***12 834***	***3 478***	***2 609***
Heritage Assets		–	–	–	**60**	–	–	**61**	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		5 879	18 320	2 752	2 190	1 673	1 673	1 565	174	87
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***5 879***	***18 320***	***2 752***	***2 190***	***1 673***	***1 673***	***1 565***	***174***	***87***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		17	17	–	–	–	–	–	–	–
Intangible Assets		***17***	***17***	–	–	–	–	–	–	–
Computer Equipment		**2 861**	**4 007**	**1 259**	**1 183**	**2 261**	**2 261**	**3 339**	**2 783**	**1 435**
Furniture and Office Equipment		**6 181**	**7 128**	**1 953**	**3 330**	**3 582**	**3 582**	**1 913**	**1 870**	**1 957**
Machinery and Equipment		**18 453**	**19 607**	**658**	**2 070**	**2 282**	**2 282**	**304**	–	–
Transport Assets		**18 358**	**28 287**	–	**2 696**	**2 652**	**2 652**	**4 783**	**2 609**	**7 391**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**248 804**	**334 584**	**78 010**	**68 805**	**64 002**	**64 002**	**47 903**	**46 021**	**49 621**
ASSET REGISTER SUMMARY - PPE (WDV)	5	566 800	548 797	472 534	604 001	555 329	555 329	574 934	591 196	610 371
Roads Infrastructure		221 720	193 970	150 528	180 452	235 815	235 815	247 819	253 906	260 145
Storm water Infrastructure		–	–	–	–	–	–	(80)	(163)	(248)
Electrical Infrastructure		4 342	5 231	8 304	3 403	3 577	3 577	3 577	3 577	3 577
Water Supply Infrastructure		51 980	52 348	47 584	1 984	1 904	1 904	1 904	1 904	1 904
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 814	3 814	3 814	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1 241	1 241	1 241	–	–	–	261	–	–
Infrastructure		***283 097***	***256 604***	***211 470***	***185 840***	***241 297***	***241 297***	***253 481***	***259 225***	***265 378***
Community Assets		101 133	89 242	181 627	327 834	231 858	231 858	236 923	249 928	262 325
Heritage Assets		21	21	21	81	21	21	82	82	82
Investment properties		–	–	–	–	–	–	–	–	–
Other Assets		23 842	41 366	40 026	46 016	39 631	39 631	40 005	38 950	37 765
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		26	16	11	170	2	2	–	–	–
Computer Equipment		2 699	2 868	2 962	2 799	4 093	4 093	6 355	8 025	8 311
Furniture and Office Equipment		121 660	123 828	5 645	10 161	7 706	7 706	8 506	9 227	9 997
Machinery and Equipment		19 972	18 252	16 077	16 739	16 959	16 959	14 622	11 894	9 079
Transport Assets		14 200	16 451	14 545	14 211	13 612	13 612	14 810	13 715	17 285
Land		150	150	150	150	150	150	150	150	150
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**566 800**	**548 797**	**472 534**	**604 001**	**555 329**	**555 329**	**574 934**	**591 196**	**610 371**
EXPENDITURE OTHER ITEMS		**36 285**	**42 154**	**46 235**	**34 920**	**35 262**	**35 262**	**33 481**	**34 584**	**35 444**
Depreciation	7	29 957	35 020	33 360	29 300	29 300	29 300	28 558	29 498	30 444

KZN293 Ndwedwe - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and Maintenance by Asset Class	3	6 328	7 134	12 875	5 620	5 962	5 962	4 923	5 085	5 000
Roads Infrastructure		687	1 262	5 018	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***687***	***1 262***	***5 018***	–	–	–	–	–	–
Community Facilities		635	1 487	3 603	1 300	1 231	1 231	705	728	752
Sport and Recreation Facilities		449	622	425	700	700	700	500	517	533
Community Assets		***1 084***	***2 109***	***4 028***	***2 000***	***1 931***	***1 931***	***1 205***	***1 245***	***1 285***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 599	687	807	200	76	76	309	319	81
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 599***	***687***	***807***	***200***	***76***	***76***	***309***	***319***	***81***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	140	140	140	110	114	117
Furniture and Office Equipment		257	37	223	80	129	129	99	102	105
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		2 702	3 039	2 799	3 200	3 686	3 686	3 200	3 306	3 411
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		36 285	42 154	46 235	34 920	35 262	35 262	33 481	34 584	35 444
Renewal and upgrading of Existing Assets as % of total capex		*9.8%*	*7.7%*	*19.1%*	*34.8%*	*28.4%*	*28.4%*	*41.9%*	*79.3%*	*72.8%*
Renewal and upgrading of Existing Assets as % of deprecn		*81.7%*	*73.6%*	*44.7%*	*81.8%*	*62.0%*	*62.0%*	*70.3%*	*123.7%*	*118.7%*
R&M as a % of PPE & Investment Property		*1.1%*	*1.3%*	*2.7%*	*0.9%*	*1.1%*	*1.1%*	*0.9%*	*0.9%*	*0.8%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*5.4%*	*6.0%*	*5.9%*	*4.9%*	*4.3%*	*4.3%*	*4.3%*	*7.0%*	*6.7%*

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

KZN293 Ndwedwe - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		622 366	490 049	349 816	600 000	600 000	600 000	627 000	642 675	642 675
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		622 366	490 049	349 816	600 000	600 000	600 000	627 000	642 675	642 675
Total number of households	5	**622 366**	**490 049**	**349 816**	**600 000**	**600 000**	**600 000**	**627 000**	**642 675**	642 675
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
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 Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
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 - Formal Settlements (R'000)										
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	8	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
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)**		–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation servic. 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		–	–	–	–	–	–	–	–	–

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 (informal settlements receiving services must be included)

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

7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)

8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share



Final Operational for 2026/2027 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.

2026/2027 FINAL OPERATIONAL BUDGET SUMMARY								
DESCRIPTION	**FINANCE**	**MUNICIPAL MANAGER**	**COMMUNITY SERVICES**	**CORPORATE SERVICES**	**EDP**	**EXECUTIVE COUNCIL**	**TECHNICAL SERVICES**	**TOTAL**
Revenue By Source								
Property rates	- 23 282 576.55							- 23 282 576.55
Services Charges			- 694 376.86					- 694 376.86
Rental of facilities and equipment	- 799 534.10							- 799 534.10
Interest earned - external investments	- 9 951 217.00							- 9 951 217.00
Interest Earned on check accounts	- 1 000 000.00							- 1 000 000.00
Interest earned - outstanding debtors	- 1 188 765.96							- 1 188 765.96
Licences and permits	- 32 384.88		- 116 386.00					- 148 770.88
Agency Fee	- 326 601.88							- 326 601.88
Transfers and subsidies								-
Equitable Share	- 24 077 046.52	- 31 668 575.95	- 26 762 045.86	- 64 700 384.90	- 10 911 967.85	- 21 904 075.98	- 18 463 902.95	- 198 488 000.00
EPWP							- 2 156 000.00	- 2 156 000.00
FMG	- 3 000 000.00							- 3 000 000.00
Provincialisation of libraries Grant	-		- 1 118 000.00					- 1 118 000.00
Community Library Services Grant			- 1 291 000.00					- 1 291 000.00
Integrated National Electrification Progran	-						- 3 385 000.00	- 3 385 000.00
LGSETA Grant				- 270 600.00				- 270 600.00
Sales of Goods and Rendering of Services	- 166 226.03		- 5 185.00					- 171 411.03
Other revenue	- 1 087 999.20							- 1 087 999.20
TOTAL REVENUE	**- 64 912 352.11**	**- 31 668 575.95**	**- 29 986 993.72**	**- 64 970 984.90**	**- 10 911 967.85**	**- 21 904 075.98**	**- 24 004 902.95**	**- 248 359 853.45**
Expenditure By Type								
Employee related costs	21 054 311.25	15 196 365.70	21 005 513.73	21 203 056.02	8 279 747.69		18 656 959.79	105 395 954.18
Remuneration of councillors						18 485 068.30		18 485 068.30
Depreciation & asset impairment	28 557 683.68							28 557 683.68
Other expenditure	14 602 383.68	16 472 210.25	8 859 908.98	42 667 928.88	2 632 220.16	3 419 007.68	4 906 421.42	93 560 081.06
Transfers and Subsidies	657 000.00		-	1 100 000.00				1 757 000.00
Loss on disposal of PPE								-
TOTAL EXPENDITURE	**64 871 378.61**	**31 668 575.95**	**29 865 422.72**	**64 970 984.90**	**10 911 967.85**	**21 904 075.98**	**23 563 381.21**	**247 755 787.21**
(Surplus)/Deficit	**- 40 973.50**	**-**	**- 121 571.00**	**-**	**-**	**-**	**- 441 521.74**	**- 604 066.24**
Transfers and subsidies - capital							- 36 628 000.00	- 36 628 000.00
Surplus/(Deficit) for the year	**- 40 973.50**	**-**	**- 121 571.00**	**-**	**-**	**-**	**- 37 069 521.74**	**- 37 232 066.24**

2026/2027 FINAL OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)								
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
FINANCE								
REVENUE								
Interest, Dividend and Rent on Land								
D0001/IR01061/F9426/X049/R(	Interest Earned on Short Term Investments	- 12 528 000.00	- 10 907 372.84	- 10 000 000.00	- 10 100 000.00	- 9 951 217.00	- 10 279 607.16	- 10 608 554.59
D0001/IR0106?/F9426/X049/R(	Interest Earned on check accounts		- 705 996.36	- 800 000.00	- 1 000 000.00	- 1 000 000.00	- 1 033 000.00	- 1 066 056.00
D0001/IR01143/F2496/X049/R(	Interest on Outstanding Debtors	- 1 355 497.98	- 1 355 497.98	- 1 300 000.00	- 1 300 000.00	- 1 188 765.96	- 1 227 995.24	- 1 267 291.08
Total		**- 13 883 497.98**	**- 12 968 867.12**	**- 12 100 000.00**	**- 12 400 000.00**	**- 12 139 982.96**	**- 12 540 602.40**	**- 12 941 901.67**
Licences or Permits								
D0001/IR01410/F0044/X049/R(	Business Licensing	- 31 320.00	- 31 320.00	- 32 478.84	- 32 478.84	- 32 384.88	- 33 453.58	- 34 524.10
Total		**- 31 320.00**	**- 31 320.00**	**- 32 478.84**	**- 32 478.84**	**- 32 384.88**	**- 33 453.58**	**- 34 524.10**
Agency services						-		
D0001/IR02403/F0039/X049/R(	Agency Fees (Transport)	- 469 240.00	- 469 240.00	- 486 601.88	- 486 601.88	- 326 601.88	- 337 379.74	- 348 175.89
Total		**- 469 240.00**	**- 469 240.00**	**- 486 601.88**	**- 486 601.88**	**- 326 601.88**	**- 337 379.74**	**- 348 175.89**
					-			
Operational Revenue					-			
D0001/IR01411/F0045/X049/R(	Administrative Handling	- 208 800.00	- 208 800.00	- 216 525.60	- 216 525.60	- 215 899.20	- 223 023.87	- 230 160.64
D0001/IR01420/F0045/X049/R(	Insurance Refund	- 300 000.00	- 650 000.00	- 674 050.00	- 674 050.00	- 672 100.00	- 694 279.30	- 716 496.24
D0001/IR01424/F0045/X049/R(	Skills Development Levy Refund	- 522 000.00	- 522 000.00	- 200 000.00	- 200 000.00	- 200 000.00	- 206 600.00	- 213 211.20
Total		**- 1 030 800.00**	**- 1 380 800.00**	**- 1 090 575.60**	**- 1 090 575.60**	**- 1 087 999.20**	**- 1 123 903.17**	**- 1 159 868.08**
			- 638 400.00	- 270 600.00	- 270 600.00			
Rental from Fixed Assets					-			
D0001/IR01221/F0046/X049/R(	Hall Hire	- 110 440.00	- 110 440.00	- 114 526.28	- 114 526.28	- 114 194.96	- 117 963.39	- 121 738.22
D0001/IR01221/F0045/X049/R(	Rental Income (Hall Hire)		-	-	-	-	-	-
D0001/IR01102/F0046/X049/R(	Rental Income	- 647 026.81	- 662 803.81	- 687 327.55	- 687 327.55	- 685 339.14	- 707 955.33	- 730 609.90
Total		**- 757 466.81**	**- 773 243.81**	**- 801 853.83**	**- 801 853.83**	**- 799 534.10**	**- 825 918.72**	**- 852 348.12**
					-			
Sales of Goods and Rendering of Services					-			
D0001/IR01113/F0047/X049/R(	Sale of Tender Documents	- 208 800.00	- 180 870.00	- 187 562.19	- 187 562.19	- 137 562.19	- 142 101.74	- 146 649.00
D0001/IR01429/F0047/X049/R(	Building Plan Approval	- 10 440.00	- 15 440.00	- 16 011.28	- 16 011.28	- 16 011.28	- 16 539.65	- 17 068.92
D0001/IR01435/F0047/X049/R(	Clearance Certificates	- 20 880.00	- 20 880.00	- 21 652.56	- 21 652.56	- 12 652.56	- 13 076.09	- 13 488.34
Total		**- 240 120.00**	**- 217 190.00**	**- 225 226.03**	**- 225 226.03**	**- 166 226.03**	**- 171 711.49**	**- 177 206.26**
			- 5 000.00	- 5 185.00	- 5 185.00			
Property Rates					-			
D0001/IR007141/F2496/X049/R	Property Rates:Communal Land:Business and Commerci	- 5 054 444.60	- 5 054 444.60	- 5 155 135.70	- 5 155 135.70	- 5 155 135.70	- 5 325 255.18	- 5 495 663.34
D0001/IR007145/F2496/X049/R	Property Rates (Farm Properties:Agricultural Purposes)	- 6 122 496.96	- 6 122 496.96	- 6 235 042.86	- 6 235 042.86	- 6 235 042.86	- 6 440 799.27	- 6 646 904.85
D0001/IR007144/F2496/X049/R	Property Rates (Farm Properties:Residential Properties)	- 866 849.89	- 866 849.89	- 884 394.23	- 884 394.23	- 884 394.23	- 913 579.24	- 942 813.78
D0001/IR007142/F2496/X049/R	Property Rates (Industrial Properties)	- 168 739.00	- 168 739.00	- 172 100.50	- 172 100.50	- 172 100.50	- 177 779.82	- 183 468.77
D0001/IR007144/F2496/X049/R	Property Rates (Municipal Properties)VACANT LAND	- 41 371.22	- 41 371.22	- 42 208.54	- 42 208.54	- 42 208.54	- 43 601.42	- 44 996.67
D0001/IR007146/F0001/X049/R	Property Rates (Special Rating Area)PBO	-	-		-	-	-	-
D0001/IR007146/F2496/X049/R	Property Rates (Special Rating Area)PBO	- 3 397.28	- 3 397.28	- 3 459.73	- 3 459.73	- 3 459.73	- 3 573.90	- 3 688.27
D0001/IR007149/F0001/X049/R	-	-	-		-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)								
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
D0001/IR007141/F2496/X049/R	Property Rates (State-owned Properties)	- 16 455 513.54	- 16 455 513.54	- 16 782 192.71	- 16 782 192.71	- 16 782 192.71	- 17 336 005.07	- 17 890 757.23
O3612/IR007148/F2496/X049/R	Property Rates- Rebate Vacant Land	24 881.43	24 881.43	25 385.01	25 385.01	25 385.01	26 222.72	27 061.84
O3612/IR007145/F2496/X049/R	Property Rates- Rebates Agricultural	3 697 793.76	3 697 793.76	3 765 767.91	3 765 767.91	3 765 767.91	3 890 038.25	4 014 519.48
O3612/IR007141/F2496/X049/R	Property Rates- Rebates Business	1 698 368.20	1 698 368.20	1 732 201.90	1 732 201.90	1 732 201.90	1 789 364.56	1 846 624.23
O3612/IR007144/F2496/X049/R	Property Rates- Rebates Residential	182 072.50	182 072.50	185 757.50	185 757.50	185 757.50	191 887.50	198 027.90
O3612/IR007142/F2496/X049/R	Property Rates- Rebates Industrial	117 914.00	117 914.00	120 263.00	120 263.00	120 263.00	124 231.68	128 207.09
O3612/IR007147/F2496/X049/R	Property Rates- Rebates Public Services	159 417.60	159 417.60	162 582.40	162 582.40	162 582.40	167 947.62	173 321.94
Total		**- 22 832 365.00**	**- 22 832 365.00**	**- 23 282 576.55**	**- 23 282 576.55**	**- 23 282 576.55**	**- 24 050 901.58**	**- 24 820 530.43**
Transfers and Subsidies								
D0001/IR02318/F1177/X049/R0	FMG	- 3 000 000.00	- 3 000 000.00	- 3 000 000.00	- 3 000 000.00	- 3 000 000.00	- 3 100 000.00	- 3 100 000.00
D0001/IR02344/F0041/X049/R0	National Revenue Fund (Equitable Share)	- 20 871 070.50	- 20 691 308.66	- 24 077 046.52	- 24 077 046.52	- 24 077 046.52	- 23 479 310.25	- 25 212 445.63
Total		**- 23 871 070.50**	**- 23 691 308.66**	**- 27 077 046.52**	**- 27 077 046.52**	**- 27 077 046.52**	**- 26 579 310.25**	**- 28 312 445.63**
TOTAL REVENUE		**- 63 115 880.29**	**- 62 364 334.59**	**- 65 096 359.25**	**- 65 396 359.25**	**- 64 912 352.11**	**- 65 663 180.93**	**- 68 647 000.17**
					-			
EXPENDITURE					-			
Depreciation and Amortisation								
O0001/IE00030/F2496/X049/R0	Depreciation, Amortization & Impairment (Computer Sof	9 525.21	9 525.21	9 525.21	1 678.00	1 678.00		-
O0001/IE00709/F2496/X049/R0	Depreciation, Amortisation & Impairment (Computer)	1 077 439.13	1 077 439.13	1 077 439.13	1 077 439.13	1 077 439.13	1 112 994.62	1 148 610.45
O0001/IE00711/F2496/X049/R0	Depreciation, Amortisation & Impairment (Furniture)	1 112 361.78	1 112 361.78	1 112 361.78	1 112 361.78	1 112 361.78	1 149 069.72	1 185 839.95
O0001/IE00715/F2496/X049/R0	Depreciation, Amortisation & Impairment (Machinery)	2 641 068.16	2 641 068.16	2 641 068.16	2 641 068.16	2 641 068.16	2 728 223.41	2 815 526.56
O0001/IE00723/F2496/X049/R0	Depreciation,Amortisation & Impairment (Transport)	3 584 877.07	3 584 877.07	3 584 877.07	3 584 877.07	3 584 877.07	3 703 178.01	3 821 679.71
O0001/IE07569/F2496/X049/R0	Depreciation, Amortization & Impairment (Road)	80 020.44	80 020.44	80 020.44	80 020.44	80 020.44	82 661.12	85 306.27
O0001/IE07587/F9426/X049/R0	Depreciation, Amortization & Impairment (Road)	11 633 800.49	11 633 800.49	11 633 800.49	11 099 999.67	11 099 999.67	11 466 299.56	11 833 221.60
O0001/IE07587/F2494/X049/R0	Depreciation, Amortization & Impairment (Road)	-	-	-	-	-	-	-
O0001/IE07587/F0001/X049/R0	Depreciation, Amortization & Impairment (Road)	-	-	-	-	-	-	-
O0001/IE07606/F2496/X049/R0	Depreciation, Amortization & Impairment (Community A	7 969 626.01	7 969 626.01	7 969 626.01	7 768 664.01	7 768 664.01	8 025 029.92	8 283 619.37
O0001/IE07625/F2496/X049/R0	Municipal Running Cost/Municipal Offices/Non-funding	1 191 575.42	1 191 575.42	1 191 575.42	1 191 575.42	1 191 575.42	1 230 897.41	1 270 286.13
Total		**29 300 293.71**	**29 300 293.71**	**29 300 293.71**	**28 557 683.68**	**28 557 683.68**	**29 498 353.87**	**30 444 090.03**
					-			
General Expenditure					-			
	Subsistence and Travelling Allowance				-			
O1232-7/IE00143/F0047/X049/I	Subsistence, Travelling &Accommodation (Car hire- with	50 000.00	38 734.30	38 734.30	40 411.00	40 411.00	41 744.56	43 080.42
O1232-7/IE01581/F1177/X049/I	Subsistence,Travelling & Accommodation (Flights)	60 000.00	60 000.00	60 000.00	60 000.00	60 000.00	60 000.00	60 000.00
O1232-7/IE01581/F0041/X049/I	Subsistence,Travelling & Accommodation (Flights)	20 000.00	30 000.00	30 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O0001/IE00144/F0041/X049/R0	Subsistence and Travelling Allowance (Own Transport)	60 000.00	70 000.00	70 000.00	29 589.00	29 589.00	30 565.44	31 543.50
O0001/IE00060/F0041/X049/R0	Subsistence,Travelling & Accommodation (Travel and Su	384 000.00	374 000.00	374 000.00	350 000.00	350 000.00	361 550.00	373 119.60
O1232-10/IE00059/F1177/X049	Conferences/Training (Registration Fees:Seminars, Confe	80 000.00	80 000.00	80 000.00	80 000.00	80 000.00	80 000.00	166 956.52
O1232-10/IE00059/F0041/X049	Conferences/Training (Registration Fees:Seminars, Confe	91 000.00	141 000.00	141 000.00	100 000.00	100 000.00	103 300.00	106 605.60
O0001/IE00759/F0041/X049/R0	Bank Charges (Bank charges)	200 000.00	200 000.00	200 000.00	200 000.00	200 000.00	206 600.00	213 211.20
	Computer Software, Programs and Licences	-	-	-	-	-	-	-
O0001/IE00792/F1177/X049/R0	Computer Software, Programs and Licences (Caseware, A	1 600 000.00	1 773 376.00	1 773 376.00	1 773 376.00	1 773 376.00	1 773 376.00	1 773 376.00

2026/2027 FINAL OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)								
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00835/F0041/X049/R0	Computer Software, Programs and Licences (Consultant I	2 220 000.00	2 281 565.22	2 281 565.22	2 220 565.22	2 220 565.22	2 293 843.87	2 367 246.88
	Provisions	-	-	-	-	-	-	-
D0001/IZ00041/F0045/X049/R0	Debt Impairment Provision	900 000.00	819 000.00	819 000.00	800 000.00	1 382 999.76	1 428 638.75	1 474 355.19
			-	-	-	-	-	-
	Repairs and Maintenance		-	-	-	-	-	-
O3259-28/IE00649/F0041/X049	Maintenance (Finance Building)	120 000.00	105 000.00	105 000.00	100 000.00	105 000.00	108 465.00	111 935.88
		-	-	-	-	-	-	-
O0001/IE00804/F0041/X049/R0	Insurance(Insurance)	2 000 000.00	1 547 791.59	1 547 791.59	1 447 791.59	1 447 791.59	1 495 568.71	1 543 426.91
O0001/IE00584/F1177/X049/R0	Membership Fees (IMFO)	35 000.00	45 000.00	45 000.00	50 000.00	50 000.00	51 650.00	50 000.00
	Professional Fees	-	-	-	-	-	-	-
O0022-1/IE00835/F1177/X049/I	Professional Fees (Asset Verification Projects)	471 920.20	403 239.54	403 239.54	-	-	-	-
O0022-1/IE00835/F0041/X049/I	ofessional Fees (Asset Verification Projects) Internal Fund	638 079.80	799 890.97	799 890.97	1 175 509.97	1 352 631.64	1 397 268.48	2 345 432.91
O0022-9/IE00830/F0041/X049/I	Professional Fees (Financial Consultant)	700 000.00	800 000.00	800 000.00	700 000.00	700 000.00	723 100.00	746 239.20
O0011-3/IE00847/F0041/X049/I	Indigent Policy and Register Alignment and Review	330 201.00	330 201.00	330 201.00	300 000.00	300 000.00	309 900.00	319 816.80
O0011-3/IE00694/F0041/X049/I	Ilembe Indigent Register Shared Services	687 726.45	687 726.45	687 726.45	407 726.45	380 726.45	393 290.42	405 875.72
O0022-9/IE00694/F0041/X049/I	Professional Fees (Data Cleansing)	280 000.00	-	-	668 656.78	245 106.78	253 195.31	261 297.56
O0022-9/IE00847/F0041/X049/I	Professional Fees (VAT Consultant)	1 800 000.00	1 850 000.00	1 850 000.00	1 800 000.00	1 800 000.00	1 859 400.00	1 918 900.80
	Finance Portfolio Programme	-	-	-	-	-	-	-
O0006-4/IE00677/F0041/X049/I	Finance Portfolio Programme Catering	30 000.00	35 000.00	35 000.00	35 000.00	35 000.00	36 155.00	37 311.96
O0006-4/IE00060/F0041/X049/I	Finance Portfolio Programme Accomodation	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
O0001/IE00848/F0039/X049/R0	Property Rates (Valuation Roll)	120 000.00	120 000.00	120 000.00	120 000.00	120 000.00	123 960.00	127 926.72
O0001/IE00604/F0041/X049/R0	Finance Uniforms	-	-	-	5 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00595/F1177/X049/R0	Skills Development Fund (Interns)	5 074.15	5 121.53	5 121.53	5 121.53	5 121.53	5 121.53	5 121.53
O0001/IE00595/F0041/X049/R0	Skills Development Levies (Skills Development Levies)	128 268.74	138 519.75	138 519.75	138 519.75	140 270.43	144 899.35	149 536.13
O1231-1/IE00672/F1177/X049/I	Minimum Competency (Service Proveder)	200 000.00	109 173.90	109 173.90	191 658.29	191 658.29	191 658.29	191 658.29
O1231-1/IE00060/F0041/X049/I	Minimum Competency (Accommodation)	200 200.00	222 249.01	222 249.01	100 000.00	29 650.00	30 628.45	31 608.56
O1231-1/IE00571/F0041/X049/I	Minimum Competency (Graduation programme)	-	30 150.00	30 150.00	-	30 150.00	31 144.95	32 141.59
O1231-1/IE01581/F0041/X049/I	Minimum Competency (Subsistence, Travelling & Accon	-	43 200.00	43 200.00	-	43 200.00	44 625.60	46 053.62
O1231-1/IE00144/F0041/X049/I	Minimum Competency (Subsistence, Travelling & Accon	30 000.00	7 000.00	7 000.00	-	10 000.00	10 330.00	10 660.56
Total General Expenditure		**13 441 470.34**	**13 146 939.26**	**13 146 939.26**	**12 913 925.59**	**13 245 247.69**	**13 612 705.73**	**14 967 892.88**
					-			
Employee Related Cost					-			
O0001/IE00126/F0041/X049/R0	Employee Related Cost (Vehicle Allowance)	395 323.97	384 000.00	300 960.00	300 960.00	300 960.00	310 891.68	320 840.21
O0001/IE00045/F0041/X049/R0	Employee Related Cost (UIF)	51 010.56	46 807.06	29 756.16	29 756.16	29 756.16	30 738.11	31 721.73
O0001/IE00045/F1177/X049/R0	Employee Related Cost (UIF Interns)	5 074.15	5 074.15	5 121.53	5 121.53	5 121.53	5 290.54	5 121.53
O0001/IE00036/F0041/X049/R0	Employee Related Cost (Salaries and Allowances)	2 234 559.42	3 852 378.47	7 296 956.64	-	-	-	
O0001/IE00036/F0046/X049/R0	Employee Related Cost (Salaries and Allowances)	757 467.00	757 467.00		801 854.00	801 854.00	828 315.18	854 821.07
O0001/IE00036/F0930/X049/R0	Employee Related Cost (Salaries and Allowances)	680 762.00	680 762.00		-	-	-	-
O0001/IE00036/F9426/X049/R0	Employee Related Cost (Salaries and Allowances)	850 445.00	-		-	-	-	-
O0001/IE00036/F0039/X049/R0	Employee Related Cost (Salaries and Allowances)	349 240.00	349 240.00		366 602.00	366 602.00	378 699.87	390 818.14
O0001/IE00036/F2496/X049/R0	Employee Related Cost (Salaries and Allowances)	6 295 985.00	4 826 440.24		6 128 500.64	6 128 500.64	6 330 741.16	6 533 324.88
O0001/IE00044/F0041/X049/R0	Employee Related Cost (Provident Fund and Pension - R/	2 591 620.86	2 624 650.78	1 768 446.88	1 768 446.88	1 768 446.88	1 826 805.63	1 885 263.41

2026/2027 FINAL OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)								
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE03969/F0041/X049/R0	Employee Related Cost (Overtime)	117 000.00	177 000.00	177 000.00	177 000.00	177 000.00	182 841.00	188 691.91
O0001/IE03969/F1177/X049/R0	Municipal Running Cost/Non Structured/Local Governme	12 214.50	18 214.50	18 214.50	18 214.50	18 214.50	18 815.58	18 214.50
O0001/IE00043/F0041/X049/R0	Employee Related Cost (Medical Aid)	681 179.58	774 691.20	514 661.28	514 661.28	514 661.28	531 645.10	548 657.74
O0001/IE14133/F0041/X049/R0	Employee Related Cost (Long Term Service Awards)	35 000.00	42 108.19	657 980.00	877 801.15	800 801.15	827 227.59	853 698.87
O0001/IE01530/F0041/X049/R0	Employee Related Cost (Leave Pay)	1 039 172.17	1 096 672.97	1 596 672.97	1 237 672.97	1 237 672.97	1 278 516.18	1 319 428.70
O0001/IE00036/F1177/X049/R0	Employee Related Cost (Interns Salaries and Allowances	500 000.00	500 000.00	500 000.00	500 000.00	500 000.00	516 500.00	500 000.00
O0001/IE01521/F0041/X049/R0	Employee Related Cost (Housing Subsidy)	55 992.00	62 022.19	44 024.05	44 024.05	44 024.05	45 476.85	46 932.11
O0001/IE06071/F0041/X049/R0	Employee Related Cost (Director Finance UIF)	2 125.44	2 125.44	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE06059/F0041/X049/R0	Employee Related Cost (Director finance Salaries and All	595 417.56	969 544.76	1 013 174.27	1 013 174.27	731 509.20	755 649.00	779 829.77
O0001/IE00042/F0041/X049/R0	Municipal Running Cost/Group Life Insurance/Equitable	-	-		-	-	-	-
O0001/IE06067/F0041/X049/R0	Employee Related Cost (Director Finance Medical Aid)	68 837.37	69 493.80	70 258.23	70 258.23	69 493.80	71 787.10	74 084.28
O0001/IE06061/F0041/X049/R0	Employee Related Cost (Director finance Performance Bo	-	-		-	-	-	-
O0001/IE06772/F0041/X049/R0	Employee Related Cost (Director finance Motor and Vehi	220 056.96	220 056.96	220 056.96	220 056.96	267 000.96	275 811.99	284 637.98
O0001/IE00038/F0041/X049/R0	Employee Related Cost (Bonus)	930 704.87	854 293.22	608 079.72	608 079.72	608 079.72	628 146.35	648 247.03
O0001/IE00040/F0041/X049/R0	Employee Related Cost (Bargaining Council)	3 585.00	3 463.80	2 259.00	2 259.00	2 259.00	2 333.55	2 408.22
O0001/IE00040/F1177/X049/R0	Employee Related Cost (Bargaining Council (Interns)	717.00	753.00	753.00	753.00	753.00	777.85	753.00
O0001/IE06766/F0041/X049/R0	Employee Related Cost (Director finance Telephone Allov	54 000.00	54 000.00	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06059/F0041/X049/R3	Employee Related Cost (Director finance Rural Area Allo	84 000.00	84 000.00	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06059/F0041/X049/R3	Employee Related Cost (Director finance Medical Aid All	72 000.00	72 000.00	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X049/R0	Employee Related Cost (Accommodation, Travel and Inci	-	-		-	-	-	-
O0001/IE00119/F1177/X049/R0	Employee Related Cost (Accommodation, Travel and Inci	-	-		-	-	-	-
Total		**18 683 490.40**	**18 527 259.73**	**15 036 500.64**	**14 897 321.79**	**14 584 836.29**	**15 066 135.88**	**15 513 632.69**
					-			
Transfers and Subsidies					-			
O0001/IE01321/F0041/X049/R0	Conditional Grants (Conditional Grants)	600 000.00	657 000.00	657 000.00	657 000.00	657 000.00	678 681.00	700 398.79
Total		**600 000.00**	**657 000.00**	**657 000.00**	**657 000.00**	**657 000.00**	**678 681.00**	**700 398.79**
GRAND TOTAL EXPENDITURE (FINANCE)		**62 025 254.46**	**61 631 492.71**	**58 140 733.62**	**57 025 931.06**	**57 044 767.66**	**58 855 876.48**	**61 626 014.39**
					-			
SUPPLY CHAIN MANAGEMENT (X58)					-			
General Expenditure					-			
O0001/IE00738/F0041/X049/R0	Printing and Stationery (Inventory)	1 000 000.00	945 000.00	945 000.00	900 000.00	900 000.00	929 700.00	959 450.40
O0001/IE00595/F0041/X058/R0	Skills Development Levies (Skills Development Levies)	-		47 655.47	47 655.47	57 135.99	59 021.48	60 910.16
O0016-1/IE00534/F0041/X049/I	Cleaning services (Stock)	400 000.00	400 000.00	400 000.00	400 000.00	400 000.00	413 200.00	426 422.40
Total General Expenditure		**1 400 000.00**	**1 345 000.00**	**1 392 655.47**	**1 347 655.47**	**1 357 135.99**	**1 401 921.48**	**1 446 782.96**
					-			
Employee Related Cost					-			
O0001/IE00110/F0041/X058/R0	Employee Related Cost (Long Term Service Awards)	-			-		-	-
O0001/IE01521/F0041/X058/R0	Employee Related Cost (Housing Subsidy)	-		29 349.37	29 349.37	29 349.37	30 317.90	31 288.07
O0001/IE01525/F0041/X058/R0	Acting and Post Related Allowances				-	-	-	-
O0001/IE01526/F0041/X058/R0	Employee Related Cost (Bonus)			374 820.20	374 820.20	374 820.20	387 189.26	399 579.32
O0001/IE03969/F0041/X058/R0	Employee Related Cost (Overtime)			60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O0001/IE00036/F0041/X058/R0	Employee Related Cost (Salaries and Allowances)	-		4 497 842.36	4 497 842.36	4 497 842.36	4 646 271.16	4 794 951.84

2026/2027 FINAL OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)								
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00040/F0041/X058/R0	Employee Related Cost (Bargaining Council)	-		1 506.00	1 506.00	1 506.00	1 555.70	1 605.48
O0001/IE00043/F0041/X058/R0	Employee Related Cost (Medical Aid)			326 777.85	326 777.85	326 777.85	337 561.52	348 363.48
O0001/IE00044/F0041/X058/R0	Employee Related Cost (Provident Fund and Pension - RA	-		1 057 604.79	1 057 604.79	1 057 604.79	1 092 505.74	1 127 465.93
O0001/IE00045/F0041/X058/R0	Employee Related Cost (UIF)			21 254.40	21 254.40	21 254.40	21 955.80	22 658.38
O0001/IE01530/F0041/X058/R0	Employee Related Cost (Leave Pay)			-	-	-	-	-
O0001/IE00126/F0041/X058/R0	Employee Related Cost (Vehicle Allowance)	-		100 320.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE00119/F0041/X058/R0	Employee Related Cost (Accommodation, Travel and Inci	-			-	-	-	-
Total		-	-	**6 469 474.96**	**6 469 474.96**	**6 469 474.96**	**6 682 967.64**	**6 896 822.60**
TOTAL SUPPLY CHAIN MANAGEMENT (X58)		**1 400 000.00**	**1 345 000.00**	**7 862 130.43**	**7 817 130.43**	**7 826 610.95**	**8 084 889.11**	**8 343 605.57**
TOTAL EXPENDITURE (BUDGET AND TREASURY OFFICE)		**63 425 254.46**	**62 976 492.71**	**66 002 864.05**	**64 843 061.49**	**64 871 378.61**	**66 940 765.59**	**69 969 619.96**
(SUPLUS)/DEFICIT		**309 374.17**	**612 158.12**	**906 504.80**	**- 553 297.75**	**- 40 973.50**	**1 277 584.66**	**1 322 619.79**

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
IDP AND PMS X096)							
REVENUE							
Transfers and Subsidies							
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 4 395 036.83	- 4 447 060.72	- 4 060 012.63	- 4 315 562.63	- 4 457 976.19	- 4 600 631.43
Total Transfers and Subsidies		**- 4 395 036.83**	**- 4 447 060.72**	**- 4 060 012.63**	**- 4 315 562.63**	**- 4 457 976.19**	**- 4 600 631.43**
TOTAL REVENUE		**- 4 395 036.83**	**- 4 447 060.72**	**- 4 060 012.63**	**- 4 315 562.63**	**- 4 457 976.19**	**- 4 600 631.43**
				-			
General Expenditure				-			
	Budget and IDP Programme/ Mayoral Imbizo			-			
O1236-2/IE00677/F0041	IDP Programme (Catering)	350 000.00	465 695.00	349 950.00	300 000.00	309 900.00	319 816.80
O1236-2/IE00626/F0041	IDP Programme (Entertainment)	50 000.00	11 500.00	-	-	-	-
O1236-2/IE00628/F0041	IDP Programme (Sound system)	50 000.00	52 500.00	52 500.00	30 000.00	30 990.00	31 981.68
O1236-2/IE00571/F0041	IDP Programme (Tent)	100 000.00	-	-	-	-	-
O1236-2/IE00571/F0041	IDP Programme (Décor, Stage, Ligthing, Chairs and Tab	-	100 000.00	100 000.00	100 000.00	103 300.00	106 605.60
O1236-2/IE00703/F0041	IDP Programme (Transport)	100 000.00	63 000.00	63 000.00	100 000.00	103 300.00	106 605.60
O1236-2/IE00754/F0041	IDP Programme (Promotional Items)	50 000.00	49 950.00	-	100 000.00	103 300.00	106 605.60
O1236-2/IE00628/F0041	IDP Programme (Videography)	-	-	-	-	-	-
		-	-	-	-	-	-
O0001/IE00595/F0041/X	Skills Development Fund	-	15 316.92	15 316.92	15 316.92	15 822.38	16 328.69
		-	-	-	-	-	-
	Professional Fees	-	-	-	-	-	-
NEW	Professional Fees (PMS System)	-	-	-	-	-	-
O0001/IE00694/F0041/X	Professional Fees (Development of Annual Report)	400 000.00	537 000.00	400 000.00	400 000.00	413 200.00	426 422.40
O0001/IE00583/F0041/X	Professional Fees (Annual Report Printing)	180 000.00	180 000.00	150 000.00	200 000.00	206 600.00	213 211.20
O0001/IE00583/F0041/X	Professional Fees (IDP Printing)	200 000.00	198 800.00	150 000.00	200 000.00	206 600.00	213 211.20
O0001/IE00847/F0041/X	Professional Fees (Development of 5 Year Implementati	200 000.00	172 173.91	150 000.00	200 000.00	206 600.00	213 211.20
O0001/IE00847/F0041/X	Professional Fees (Development of IDP review)	350 000.00	250 000.00	250 000.00	300 000.00	309 900.00	319 816.80
O0001/IE00847/F0041/X	Professional Fees (TIDs)	190 000.00	189 000.00	189 000.00	150 000.00	154 950.00	159 908.40
		-	-	-	-	-	-
O0001/IE00060/F0041/X	IDP Training Accomodation and Boardroom	40 000.00	-	-	20 000.00	20 660.00	21 321.12
O0001/IE00060/F0041/X	PMS Training Accomodation and Boardroom	40 000.00	-	-	20 000.00	20 660.00	21 321.12
	IDP Representative Forum	-	-	-	-	-	-
O1240-10/IE00677/F004	IDP Representative Forum (Catering)	35 000.00	60 000.00	40 000.00	30 000.00	30 990.00	31 981.68
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X	Subsistence, Travelling & Accommodation (Flights)	18 000.00	18 000.00	10 000.00	10 000.00	10 330.00	10 660.56

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	30 000.00	30 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	13 000.00	8 000.00	8 000.00	8 000.00	8 264.00	8 528.45
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	13 000.00	13 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	-	-	-	-	-	-
O0001/IE00143/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	8 000.00	-	-	-	-	-
Total General Expenditure		**2 417 000.00**	**2 413 935.83**	**1 952 766.92**	**2 208 316.92**	**2 281 191.38**	**2 354 189.50**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X	Employee Related Costs (Salaries and Allowances)	1 322 390.20	1 362 074.53	1 420 667.88	1 420 667.88	1 467 549.92	1 514 511.52
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	105 199.18	108 640.45	113 388.99	113 388.99	117 130.83	120 879.01
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	423.36	444.60	444.60	444.60	459.27	473.97
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid	81 473.16	90 277.20	91 270.25	91 270.25	94 282.17	97 299.20
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - R	321 733.95	341 794.47	346 628.42	346 628.42	358 067.16	369 525.30
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	6 376.32	4 850.88	4 850.88	4 850.88	5 010.96	5 171.31
O0001/IE00110/F0041/X	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	96 443.08	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)	30 000.00	15 000.00	15 000.00	15 000.00	15 495.00	15 990.84
Total Employee Related Cost		**1 978 036.83**	**2 033 124.89**	**2 107 245.71**	**2 107 245.71**	**2 176 784.81**	**2 246 441.93**
GRAND TOTAL EXPENDITURE (IPD/PMS)		**4 395 036.83**	**4 447 060.72**	**4 060 012.63**	**4 315 562.63**	**4 457 976.19**	**4 600 631.43**
				-			
PUBLIC PARTICIPATION				-			
				-			
REVENUE				-			
Transfers and Subsidies				-			
				-			
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 6 373 481.74	- 5 995 784.41	- 5 152 471.21	- 5 152 471.21	- 5 322 502.76	- 5 492 822.85
Total Transfers and Subsidies		**- 6 373 481.74**	**- 5 995 784.41**	**- 5 152 471.21**	**- 5 152 471.21**	**- 5 322 502.76**	**- 5 492 822.85**
TOTAL REVENUE		**- 6 373 481.74**	**- 5 995 784.41**	**- 5 152 471.21**	**- 5 152 471.21**	**- 5 322 502.76**	**- 5 492 822.85**
				-			
General Expenditure				-			
	Ward Committes			-			
O1358-3/IE00060/F0041	Ward Committes (Accommodation)		-	-		-	-
O1358-3/IE00677/F0041	Ward Committes (Catering)	264 181.00	264 181.00	200 000.00	200 000.00	206 600.00	213 211.20

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE00586/F0041/X	Ward Committes (Payment of Ward Committes)	3 640 340.00	3 540 340.00	3 260 340.00	3 260 340.00	3 367 931.22	3 475 705.02
O1358-3/IE00840/F0041	Ward Committes (Service Provider - Contracted Service:	328 382.74	174 000.00	174 000.00	174 000.00	179 742.00	185 493.74
O1358-3/IE00628/F0041	Ward Committes (Sound System)	30 762.65	30 500.00	20 000.00	20 000.00	20 660.00	21 321.12
O1358-3/IE00703/F0041	Ward Committes (Transportation)	123 5 72.20	123 572.20	120 000.00	120 000.00	123 960.00	127 926. 72
O1358-3/IE00604/F0041	Ward Committes (Uniform(T-shirts)	250 250.00	398 900.00	250 000.00	250 000.00	258 250.00	266 514.00
O1358-3/IE00754/F0041	Ward Committees (Diaries)	200 000.00	199 500.00	149 500.00	149 500.00	154 433.50	159 375.37
	Isicathamiya Competion	-	-	-	-	-	-
O1308-2/IE00754/F0041	Isicathamiya Compation (Gift and promotional Items)	80 000.00	60 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1308-2/IE00677/F0041	Isicathamiya Compation (Catering)	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1308-2/IE00628/F0041	Isicathamiya (Sound System)	-	4 450.00	4 450.00	4 450.00	4 596.85	4 743.95
	Quaterly meetings for Traditional Leaders; JCC and	-	-	-	-	-	-
O1240-11/IE00677/F004	Quarterly meetings for Traditional Leaders; JCC and Exc	62 940.00	32 940.00	30 000.00	30 000.00	30 990.00	31 981.68
O1240-11/IE00571/F004	Quarterly meetings for Traditional Leaders; JCC and Exc	58 586.65	58 586.65	58 586.65	58 586.65	60 520.01	62 456.65
	Traditional Leaders Events	-	-	-	-	-	-
O1240-14/IE00754/F004	Traditional Leaders Events Promotional Items	250 000.00	245 000.00	150 000.00	150 000.00	154 950.00	159 908.40
	Year end function for Amakhosi and Cllrs (sports)	-	-	-	-	-	-
O0022-9/IE00571/F0041	Year End Function (Hire Tent)	20 000.00	-	-	-	-	-
O0022-9/IE00677/F0041	Year End fFnction (Catering)	30 000.00	29 900.00	29 900.00	29 900.00	30 886.70	31 875.07
O0022-9/IE00667/F0041	Year End Function (Sound System)	10 000.00	-	-	-	-	-
	Speaker'S Community Engagement	-	-	-	-	-	-
O1240-19/IE00677/F004	Speaker'S Community Engagement (Catering)	100 000.00	120 000.00	100 000.00	100 000.00	103 300.00	106 605.60
O1240-19/IE00571/F004	Speaker'S Community Engagement (Tent Hire)	-	30 970.00	-	-	-	-
O1240-19/IE00754/F004	Speaker'S Community Engagement (Promotional Meteri	200 000.00	265 750.00	200 000.00	200 000.00	206 600.00	213 211.20
O1240-19/IE00703/F004	Speaker'S Community Engagement (Transport)	100 000.00	100 000.00	80 000.00	80 000.00	82 640.00	85 284.48
		-	-	-	-	-	-
	Ward Committees Quortely meetings	-	-	-	-	-	-
O1358-4/IE00632/F0041	Ward Committees Quortely meeting (Catering)	150 526.00	95 500.00	90 000.00	90 000.00	92 970.00	95 945.04
O1358-4/IE00671/F0041	Ward Committees Quortely meeting (Transport)	200 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1358-4/IE00628/F0041	Ward Committees Quortely meeting (Sound Sytem)	20 000.00	-	-	-	-	-
O1358-4/IE00571/F0041	Ward Committees Quortely meeting (Tables & Décor)	60 000.50	29 030.00	29 030.00	29 030.00	29 987.99	30 947.61
	ID Campaign	-	-	-	-	-	-
O0006-3/IE00671/F0041	ID Campaign (Transport)	40 000.00	-	-	-	-	-
O0006-3/IE00754/F0041	ID Campaigns (Promotional material)	20 000.00	30 000.00	-	-	-	-
	Municipal Rapid Response	-	-	-	-	-	-
O0021-1/IE00677/F0041	Municipal Rapid Response (Catering)	62 940.00	35 000.00	35 000.00	35 000.00	36 155.00	37 311.96
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X	Subsistence.Travelling & Accommodation (Flights)	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	20 000.00	9 664.56	9 664.56	9 664.56	9 983.49	10 302.96
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	6 000.00	-	-	-	-	-
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	10 000.00	26 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE01583/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	-	-	-	-	-	-
O0001/IE00143/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	5 000.00	5 000.00	5 000.00	5 000.00	5 165.00	5 330.28
Total General Expenditure		**6 373 481.74**	**5 995 784.41**	**5 152 471.21**	**5 152 471.21**	**5 322 502.76**	**5 492 822.85**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X	Employee Related Costs (Salaries and Allowances)	-	-	-	-	-	-
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	-	-	-	-	-	-
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	-	-	-	-	-	-
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid	-	-	-	-	-	-
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - R	-	-	-	-	-	-
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	-	-	-	-	-	-
O0001/IE00110/F0041/X	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	-	-	-	-	-	-
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)		-	-	-	-	-
O0001/IE01530/F0041/X	Employee related cost (Leave Pay)		-	-	-	-	-
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)		-	-	-	-	-
O0001/IE00119/F0041/X	Employee Related Cost (Accommodation, Travel and In	-		-	-	-	-
Total Employee Related Cost		-	-	-		-	-
				-			
GRAND TOTAL EXPENDITURE (PUBLIC PARTICIPATION)		**6 373 481.74**	**5 995 784.41**	**5 152 471.21**	**5 152 471.21**	**5 322 502.76**	**5 492 822.85**
				-			
INTERNAL AUDIT				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 5 642 794.76	- 6 316 520.41	- 6 366 615.53	- 6 364 095.05	- 6 574 110.19	- 6 784 481.71
Total Transfers and Subsidies		**- 5 642 794.76**	**- 6 316 520.41**	**- 6 366 615.53**	**- 6 364 095.05**	**- 6 574 110.19**	**- 6 784 481.71**
TOTAL REVENUE		**- 5 642 794.76**	**- 6 316 520.41**	**- 6 366 615.53**	**- 6 364 095.05**	**- 6 574 110.19**	**- 6 784 481.71**
				-			
General Expenditure				-			
O1350-1/IE00567/F0041	External Audit fees (Audit Fees - AG)	2 100 000.00	2 847 520.48	2 947 520.48	2 950 000.00	3 047 350.00	3 144 865.20
O1350-1/IE00685/F0041	Internal Audit Fees	1 400 000.00	1 500 000.00	1 500 000.00	1 500 000.00	1 549 500.00	1 599 084.00
O1350-1/IE00685/F0041	Professional - Fees (Internal Audit and APC Methodogy	-	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O1350-1/IE00584/F0041	Membership Fees (IMFO)	14 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1350-1/IE00847/F0041	Professional - Governance Academy	80 000.00	20 000.00	20 000.00	40 000.00	41 320.00	42 642.24
	Audit And Performance Committee	-	-	-	-	-	-
O0006-6/IE00815/F0041	APC Allowance Fees	370 000.00	370 000.00	300 000.00	320 000.00	330 560.00	341 137.92
O0006-6/IE00144/F0041	APC S & T	53 000.00	30 000.00	30 000.00	40 000.00	41 320.00	42 642.24
O0006-6/IE00677/F0041	APC Catering	53 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
	MPAC	-	-	-	-	-	-
O0006-5/IE00677/F0041	MPAC Catering	35 000.00	75 000.00	75 000.00	40 000.00	41 320.00	42 642.24
O0006-5/IE00847/F0041	MPAC Training	50 000.00	90 000.00	70 000.00	50 000.00	51 650.00	53 302.80
O0006-5/IE00060/F0041	MPAC Accommodation	-	-	-	-	-	-
O0006-5/IE00694/F0041	MPAC Co Sourcing to carry out S59 activities of system	150 000.00	-	-	-	-	-
		-	-	-	-	-	-
O0001/IE00595/F0041/X	Skills Development Fund	8 643.95	8 927.81	8 927.81	8 927.81	9 222.43	9 517.55
		-	-	-	-	-	-
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X	Subsistence,Travelling & Accommodation (Flights)	15 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	50 000.00	65 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	30 000.00	60 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	15 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	10 000.00	5 000.00	5 000.00	5 000.00	5 165.00	5 330.28
Total General Expenditure		**4 438 643.95**	**5 141 448.29**	**5 106 448.29**	**5 103 927.81**	**5 272 357.43**	**5 441 072.87**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X	Employee Related Costs (Salaries and Allowances)	787 711.01	753 061.58	826 049.35	826 049.35	853 308.98	880 614.87
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	60 642.58	61 088.46	63 837.45	63 837.45	65 944.08	68 054.29
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	267.00	274.20	301.20	301.20	311.14	321.10
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid	68 587.66	69 493.80	70 258.23	70 258.23	72 576.75	74 899.21
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - R	185 465.03	192 428.64	195 150.13	195 150.13	201 590.09	208 040.97
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	4 250.88	2 725.44	4 250.88	4 250.88	4 391.16	4 531.68
O0001/IE00110/F0041/X	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	97 226.64	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X	Employee Related Cost (Accommodation, Travel and In	-		-	-	-	-
Total Employee Related Cost		**1 204 150.81**	**1 175 072.12**	**1 260 167.24**	**1 260 167.24**	**1 301 752.76**	**1 343 408.85**

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
TOTAL INTERNAL AUDIT		**5 642 794.76**	**6 316 520.41**	**6 366 615.53**	**6 364 095.05**	**6 574 110.19**	**6 784 481.71**
				-			
				-			
RISK AND COMPLIANCE				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 1 413 161.33	- 1 374 251.73	- 1 460 512.24	- 1 460 512.24	- 1 508 709.14	- 1 556 987.83
Total Transfers and Subsidies		**- 1 413 161.33**	**- 1 374 251.73**	**- 1 460 512.24**	**- 1 460 512.24**	**- 1 508 709.14**	**- 1 556 987.83**
TOTAL REVENUE		**- 1 413 161.33**	**- 1 374 251.73**	**- 1 460 512.24**	**- 1 460 512.24**	**- 1 508 709.14**	**- 1 556 987.83**
				-			
General Expenditure				-			
O1350-2/IE00694/F0041	Risk Management Professional Fees	68 000.00	68 000.00	68 000.00	68 000.00	70 244.00	72 491.81
O1350-2/IE00847/F0041	Risk Management Awarenessess	45 000.00	45 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1350-2/IE00677/F0041	Risk Management Catering	-	-	-	-	-	-
O1350-2/IE00778/F0041	Shared Fraud hotline	25 000.00	-	25 000.00	25 000.00	25 825.00	26 651.40
O1350-2/IE00584/F0041	Membership Fees (IRMSA)	8 400.00	8 400.00	8 400.00	8 400.00	8 677.20	8 954.87
O0001/IE00595/F0041/X	Skills Development Fund	8 538.75	9 043.13	9 043.13	9 043.13	9 341.55	9 640.48
O1350-2/IE00604/F0041	Protective Clothing	10 000.00	-	-	-	-	-
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X	Subsistence,Travelling & Accommodation (Flights)	10 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	15 000.00	15 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	16 000.00	16 000.00	11 000.00	11 000.00	11 363.00	11 726.62
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	-	-	-	-	-	-
O0001/IE00143/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	5 000.00	5 000.00	5 000.00	5 000.00	5 165.00	5 330.28
Total General Expenditure		**220 938.75**	**182 443.13**	**182 443.13**	**182 443.13**	**188 463.75**	**194 494.59**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X	Employee Related Costs (Salaries and Allowances)	770 660.92	757 459.89	830 645.58	830 645.58	858 056.89	885 514.71
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	59 221.74	61 088.46	64 220.47	64 220.47	66 339.74	68 462.61
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	267.00	294.00	301.20	301.20	311.14	321.10
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid	65 184.59	66 977.70	67 714.45	67 714.45	69 949.03	72 187.40
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - R	181 119.69	193 220.35	195 941.84	195 941.84	202 407.92	208 884.97
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	4 250.88	2 725.44	4 250.88	4 250.88	4 391.16	4 531.68
O0001/IE00110/F0041/X	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	97 520.19	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X	Employee Related Cost (Accommodation, Travel and Inc	-		-	-	-	-
Total Employee Related Cost		**1 192 222.58**	**1 191 808.60**	**1 278 069.11**	**1 278 069.11**	**1 320 245.39**	**1 362 493.24**
TOTAL EXPENDITURE RISK AND COMPLIANCE		**1 413 161.33**	**1 374 251.73**	**1 460 512.24**	**1 460 512.24**	**1 508 709.14**	**1 556 987.83**
				-			
MUNICIPAL MANAGER'S OFFICE				-			
				-			
REVENUE				-			
Transfers and Subsidies				-			
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 10 314 670.18	- 11 342 963.86	- 11 270 770.51	- 10 855 513.70	- 11 213 745.66	- 11 572 585.52
Total Transfers and Subsidies		**- 10 314 670.18**	**- 11 342 963.86**	**- 11 270 770.51**	**- 10 855 513.70**	**- 11 213 745.66**	**- 11 572 585.52**
TOTAL REVENUE		**- 10 314 670.18**	**- 11 342 963.86**	**- 11 270 770.51**	**- 10 855 513.70**	**- 11 213 745.66**	**- 11 572 585.52**
				-			
General Expenditure				-			
	Subsistence and Travelling Allowance			-			
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	20 000.00	30 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE01583/F0041/X	Subsistence,Travelling & Accomodation (Car hire- with	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00143/F0041/X	Subsistence,Travelling & Accomodation (Car hire- with	10 000.00	13 000.00	13 000.00	13 000.00	13 429.00	13 858.73
O0001/IE01581/F0041/X	Subsistence,Travelling & Accomodation (Flights)	25 000.00	40 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O0001/IE00060/F0041/X	Subsistence,Travelling & Accomodation (Accomodation	60 000.00	60 000.00	45 000.00	45 000.00	46 485.00	47 972.52
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	25 000.00	-	-	-	-	-
		-	-	-	-	-	-
	Proffesional Fees	-	-	-	-	-	-
O0022-10/IE00847/F004	Professional Fees (Institutional Arrangement Strategy)	666 000.00	825 000.00	500 000.00	500 000.00	516 500.00	533 028.00
O0022-12/IE00847/F004	Professional Fees (Municipal Succession Plan)	560 000.00	522 500.00	500 000.00	500 000.00	516 500.00	533 028.00
O0022-13/IE00847/F004	Professional Fees (Municipal Staff Assessment)	630 000.00	630 000.00	500 000.00	500 000.00	516 500.00	533 028.00
O0022-14/IE00847/F004	Professional Fees (Performance Management System Ca	-	-	-	-	-	-
		-	-	-	-	-	-
	Stakeholders Engagement	-	-	-	-	-	-
O1235-8/IE00677/F0041	Stakeholders Engagement (Catering)	90 000.00	90 000.00	90 000.00	90 000.00	92 970.00	95 945.04
O1235-8/IE00703/F0041	Stakeholders Engagement (Transport)	-	-	-	-	-	-
O1235-8/IE00571/F0041	Stakeholders Engagement (Tent)	60 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O1235-8/IE00667/F0041	Stakeholders Engagement (Sound and Stage)	-	-	-	-	-	-
O1235-8/IE00754/F0041	Stakeholders Engagement (Promotional Items)	-	-	-	-	-	-
		-	-	-	-	-	-
O0001/IE00595/F0041/X	Skills Development Fund	73 535.73	74 037.99	74 037.99	77 291.61	79 842.23	82 397.18
		-	-	-	-	-	-
Total General Expenditure		**2 229 535.73**	**2 351 537.99**	**1 839 037.99**	**1 842 291.61**	**1 903 087.23**	**1 963 986.02**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X	Employee Related Cost (Salaries and Allowances)	5 168 481.75	5 279 012.67	5 609 566.43	5 609 566.43	5 794 682.13	5 980 111.95
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	163 125.16	166 134.84	173 535.01	173 535.01	179 261.67	184 998.04
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	2 868.00	2 986.90	2 986.90	2 986.90	3 085.47	3 184.20
O0001/IE00043/F0041/X	Employee Related Cost (Medical Aid)	95 547.28	100 112.40	101 213.64	101 213.64	104 553.69	107 899.40
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - R	453 610.28	475 133.37	482 531.44	482 531.44	498 454.98	514 405.54
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	40 383.36	39 497.76	39 497.76	39 497.76	40 801.19	42 106.82
O0001/IE14133/F0041/X	Employee Related Cost (Long Term Service Awards)	-	66 292.36	66 292.36	66 292.36	68 480.00	70 671.36
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	137 729.60	134 104.68	140 139.39	140 139.39	144 763.99	149 396.44
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)	-	14 042.76	14 674.68	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE01537/F0041/X	Employees Related Cost Clothing Allowance	612 000.00	590 750.00	612 000.00	612 000.00	632 196.00	652 426.27
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)	70 000.00	85 000.00	85 000.00	85 000.00	87 805.00	90 614.76
O0001/IE00128/F0041/X	Employee Related Cost Municipal Manager (Salaries and	753 713.04	1 448 889.04	1 514 089.05	995 250.48	1 028 093.75	1 060 992.75
O0001/IE06107/F0041/X	Employee Related Cost Municipal Manager (Performanc	-	-	-	-	-	-
O0001/IE00136/F0041/X	Employee Related Cost Municipal Manager (Medical Ai	65 184.59	66 977.70	67 714.45	69 493.80	71 787.10	74 084.28
O0001/IE06266/F0041/X	Employee Related Cost Municipal Manager (UIF)	2 125.44	-	-	-	-	-
O0001/IE00140/F0041/X	Employee Related Cost Municipal Manager (UIF)	-	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE01556/F0041/X	Employee Related Cost Municipal Manager (Accommod	-	-	-	-	-	-
O0001/IE01560/F0041/X	Employee Related Cost Municipal Manager (Housing Be	-	-	-	-	-	-
O0001/IE00130/F0041/X	Employee Related Cost Municipal Manager (Bonuses)	-	-	-	-	-	-
O0001/IE00138/F0041/X	Employee Related Cost Municipal Manager (Pension)	-	-	-	-	-	-
O0001/IE06910/F0041/X	Employee Related Cost Municipal Manager (Vehicle All	256 365.96	-	-	-	-	-
O0001/IE01564/F0041/X	Employee Related Cost Municipal Manager (Vehicle All	-	256 365.96	256 365.96	354 914.76	366 626.95	378 359.01
O0001/IE01558/F0041/X	Employee Related Cost (Director finance Telephone Allo	72 000.00	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00128/F0041/X	Employee Related Cost (Director finance Rural Area Allo	120 000.00	120 000.00	120 000.00	120 000.00	123 960.00	127 926.72
O0001/IE00128/F0041/X	Employee Related Cost (Director finance Medical Aid A	72 000.00	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
Totals Employee Related Cost		**8 085 134.45**	**8 991 425.87**	**9 431 732.52**	**9 013 222.09**	**9 310 658.42**	**9 608 599.49**
GRAND TOTAL EXPENDITURE (MUNICIPALMANAGER'S OFFICE)		**10 314 670.18**	**11 342 963.86**	**11 270 770.51**	**10 855 513.70**	**11 213 745.66**	**11 572 585.52**

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
				-			
COMMUCATION				-			
REVENUE				-			
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 3 258 306.47	- 3 887 241.11	- 3 520 421.12	- 3 520 421.12	- 3 636 595.02	- 3 752 966.06
Total Transfers and Subsidies		**- 3 258 306.47**	**- 3 887 241.11**	**- 3 520 421.12**	**- 3 520 421.12**	**- 3 636 595.02**	**- 3 752 966.06**
TOTAL REVENUE		**- 3 258 306.47**	**- 3 887 241.11**	**- 3 520 421.12**	**- 3 520 421.12**	**- 3 636 595.02**	**- 3 752 966.06**
				-			
General Expenditure				-			
	Communication			-			
O1239-1/IE00754/F0041	Communication (Promotional Items)	150 000.00	200 000.00	150 000.00	150 000.00	154 950.00	159 908.40
O1239-1/IE00772/F0041	Communication (Mayor slot (Publicity)	900 000.00	1 458 501.00	900 000.00	900 000.00	929 700.00	959 450.40
O1239-1/IE00772/F0041	Communication (Media, Radio, TV and Newspaper)	200 000.00	158 000.00	200 000.00	200 000.00	206 600.00	213 211.20
	Marketing	-	-	-	-	-	-
O1239-3/IE00751/F0041	Marketing Adverts	-	-	-	-	-	-
O1239-3/IE00755/F0041	Marketing (Newsletter)	80 000.00	-	-	40 000.00	41 320.00	42 642.24
O1239-3/IE00754/F0041	Marketing (Sponsorship)	100 000.00	190 000.00	100 000.00	100 000.00	103 300.00	106 605.60
O1239-3/IE00628/F0041	Marketing (Video)	100 000.00	168 700.00	100 000.00	40 000.00	41 320.00	42 642.24
O1239-3/IE00656/F0041	Marketing (Photography)	80 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
				-	-	-	-
NEW	Website Development (Create new website)			300 000.00	300 000.00	309 900.00	319 816.80
				-	-	-	-
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X	Subsistence,Travelling & Accommodation (Flights)	10 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	15 000.00	15 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	6 000.00	-	-	-	-	-
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	10 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O0001/IE01583/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	-	-	-	-	-	-
O0001/IE00143/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	5 000.00	-	-	-	-	-
		-	-	-	-	-	-
O0001/IE00595/F0041/X	Skills Development Fund	10 948.48	11 759.57	11 759.57	11 759.57	12 147.64	12 536.36
O0029-4/IE00018/F0041	Professional Fees (Website Hosting)	130 000.00	130 000.00	130 000.00	130 000.00	134 290.00	138 587.28
Total General Expenditure		**1 796 948.48**	**2 427 960.57**	**2 002 759.57**	**1 982 759.57**	**2 048 190.64**	**2 113 732.74**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X	Employee Related Costs (Salaries and Allowances)	1 007 216.12	1 004 734.13	1 049 947.17	1 049 947.17	1 084 595.42	1 119 302.48
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	35 146.11	36 254.85	37 886.32	37 886.32	39 136.57	40 388.94

2026/2027 FINAL OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	286.80	301.20	301.20	301.20	311.14	321.10
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid	22 852.46	23 518.80	23 518.80	23 518.80	24 294.92	25 072.36
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - R	161 775.27	169 746.24	171 361.40	171 361.40	177 016.32	182 680.84
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	4 250.88	4 250.88	4 250.88	4 250.88	4 391.16	4 531.68
O0001/IE00110/F0041/X	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	229 830.35	220 474.44	230 395.79	230 395.79	237 998.85	245 614.81
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)	-	-	-	20 000.00	20 660.00	21 321.12
O0001/IE00119/F0041/X	Employee Related Cost (Accommodation, Travel and Inc	-		-	-	-	-
Total Employee Related Cost		**1 461 357.99**	**1 459 280.54**	**1 517 661.55**	**1 537 661.55**	**1 588 404.38**	**1 639 233.32**
TOTAL COMMUNICATION		**3 258 306.47**	**3 887 241.11**	**3 520 421.12**	**3 520 421.12**	**3 636 595.02**	**3 752 966.06**
TOTAL EXPENDITURE (MUNICIPAL MANAGER)		**31 397 451.30**	**33 363 822.24**	**31 830 803.23**	**31 668 575.95**	**32 713 638.95**	**33 760 475.40**
(SUPLUS)/DEFICIT		-	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
LIBRARY							
REVENUE							
Transfers and Subsidies							
D0001/IR006985/F13636/X024/R0106/001/	Provincialisation of libraries Grant	- 1 070 000.00	- 1 070 000.00	- 1 118 000.00	- 1 118 000.00	- 1 170 000.00	- 1 170 000.00
D0001/IR006985/F13637/X024/R0105/001/	Community Library Services Grant	- 1 243 000.00	- 1 057 000.00	- 1 291 000.00	- 1 291 000.00	- 1 290 000.00	- 1 290 000.00
D0001/IR02344/F0041/X024/R0105/001/C(	National Revenue Fund (Equitable Share)	- 896 978.86	- 1 211 296.14	- 839 769.63	- 839 769.63	- 895 979.03	- 1 003 370.36
Total Transfers and Subsidies		**- 3 209 978.86**	**- 3 338 296.14**	**- 3 248 769.63**	**- 3 248 769.63**	**- 3 355 979.03**	**- 3 463 370.36**
				-			
Sales of Goods and Rendering of Services				-			
D0001/IR00961/F0047/X024/R0105/001/C(	Library fee	- 5 000.00	- 5 000.00	- 5 185.00	- 5 185.00	- 535 610.50	- 552 750.04
Total		**- 5 000.00**	**- 5 000.00**	**- 5 185.00**	**- 5 185.00**	**- 535 610.50**	**- 552 750.04**
TOTAL REVENUE		**- 3 214 978.86**	**- 3 343 296.14**	**- 3 253 954.63**	**- 3 253 954.63**	**- 3 891 589.53**	**- 4 016 120.39**
				-			
EXPENDITURE				-			
General Expenditure				-			
	Reading Programme			-			
O1255-1/IE00677/F0041/X024/R0106/001/(	Reading Programme (Catering)	25 000.00	25 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE00583/F0041/X024/R0105/001/C(	Reading Programme (Library Books)	50 000.00	50 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1255-1/IE00754/F0041/X024/R0105/001/(	Reading Programme (Promotional Items)	-	-	-	-	-	-
O1255-1/IE00756/F0041/X024/R0105/001/(	Reading Programme (Notice Board/Cabinet)	-	-	-	-	-	-
O0001/IE00595/F13636/X024/R0105/001/C	Skills Development Fund (Library Grant)	22 802.39	25 218.76	26 744.20	26 744.20	27 626.76	28 510.81
Total General Expenditure		**97 802.39**	**100 218.76**	**86 744.20**	**86 744.20**	**89 606.76**	**92 474.17**
				-			
Employee Related Cost				-			
O0001/IE00040/F13636/X024/R0105/001/C	Employee Related Cost (Council Industrial Lit	984.00	1 027.20	1 054.20	1 054.20	1 088.99	1 123.84
O0001/IE01530/F13636/X024/R0105/001/C	Employee Related Cost (Leave Pay Library)	-	12 837.20	-	-	-	-
O0001/IE00045/F13636/X024/R0105/001/C	Employee Related Cost Cyber Cadet Library (	14 878.08	13 352.64	14 878.08	14 878.08	15 369.06	15 860.87
O0001/IE00038/F13636/X024/R0105/001/C	Employee Related Cost Cyber Cadet Library (	171 972.77	175 279.78	185 009.62	185 009.62	191 114.94	197 230.62
O0001/IE01521/F9283/X024/R0105/001/C(	Employee Related Cost Cyber Cadet Library (	-	-	-	-	-	-
O0001/IE00043/F13636/X024/R0105/001/C	Employee Related Cost Cyber Cadet Library (	186 597.38	190 954.20	193 054.70	193 054.70	199 425.50	205 807.12
O0001/IE03969/F13636/X024/R0105/001/C	Employee Related Cost Cyber Cadet Library (	180 000.00	180 000.00	-	-	-	-
O0001/IE00044/F13636/X024/R0105/001/C	Employee Related Cost Cyber Cadet Library (	434 070.95	480 113.94	487 913.35	487 913.35	504 014.50	520 142.96
O0001/IE00036/F13636/X024/R0105/001/C	Employee Related Cost Cyber Cadet Library (	58 694.42	58 694.42	-	-	-	-
O0001/IE00036/F13637/X024/R0105/001/C	Employee Related Cost Cyber Cadet Library (	1 243 000.00	989 521.86	1 500 345.85	1 500 345.85	1 549 857.26	1 491 323.84
O0001/IE00036/F0041/X024/R0105/001/C(	Employee Related Cost Cyber Cadet Library (	821 978.86	1 136 296.14	779 769.63	779 769.63	805 502.03	939 406.94
O0001/IE00119/F0041/X024/R0105/001/C(	Employee Related Cost (Accommodation. Tra	-			-	-	-
Total Employee Related Cost		**3 112 176.47**	**3 238 077.38**	**3 162 025.43**	**3 162 025.43**	**3 266 372.27**	**3 370 896.18**

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
GRAND TOTAL EXPENDITURE (LIBRARY)		**3 209 978.86**	**3 338 296.14**	**3 248 769.63**	**3 248 769.63**	**3 355 979.03**	**3 463 370.36**
				-			
SOCIAL COHESION				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X008/R0105/001/C0	National Revenue Fund (Equitable Share)	- 4 419 543.88	- 4 040 016.89	- 3 869 459.15	- 3 869 459.15	- 3 997 151.30	- 4 125 060.14
Total Transfers and Subsidies		**- 4 419 543.88**	**- 4 040 016.89**	**- 3 869 459.15**	**- 3 869 459.15**	**- 3 997 151.30**	**- 4 125 060.14**
TOTAL REVENUE		**- 4 419 543.88**	**- 4 040 016.89**	**- 3 869 459.15**	**- 3 869 459.15**	**- 3 997 151.30**	**- 4 125 060.14**
				-			
General Expenditure				-			
	Social Cohesion /Gender			-			
O1252-3/IE00677/F0041/X008/R0106/001/0	Social Cohesion /Gender(Catering)	40 000.00	40 500.00	-	28 000.00	28 924.00	29 849.57
O1252-3/IE00754/F0041/X008/R0106/001/0	Social Cohesion /Gender (Gift / promotional m	40 000.00	40 000.00	-	-	-	-
O1252-3/IE00667/F0041/X008/R0106/001/0	Social Cohesion /Gender (Sound System and S	15 000.00	15 000.00	-	10 000.00	10 330.00	10 660.56
	Social Cohesion/ Disability Programme	-	-	-	-	-	-
O1245-3/IE00754/F0041/X008/R0106/001/0	Social Cohesion/ Disability (Gift and Promotio	30 000.00	26 082.00	26 000.00	26 000.00	26 858.00	27 717.46
O1245-3/IE00677/F0041/X008/R0106/001/0	Social Cohesion/Disability (Catering,)	60 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1245-3/IE00847/F0041/X008/R0106/001/0	Social Cohesion/Disability (facilitator)	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1245-3/IE00703/F0041/X008/R0106/001/0	Social Cohesion/Disability(Transport)	70 000.00	48 500.00	48 000.00	30 000.00	30 990.00	31 981.68
	Social Cohesion/Ingoma	-	-	-	-	-	-
O1308-3/IE00677/F0041/X008/R0106/001/0	Social Cohesion/Ingoma(Catering,)	60 000.00	60 000.00	-	40 000.00	41 320.00	42 642.24
O1308-3/IE00667/F0041/X008/R0106/001/0	Social Cohesion/Ingoma(Sound System and St	20 000.00	20 000.00	-	-	-	-
O1308-3/IE00571/F0041/X008/R0106/001/0	Social Cohesion/Ingoma(Tent)	50 000.00	50 000.00	-	30 000.00	30 990.00	31 981.68
	Social Cohesion/Orphans and Farmworker	-	-	-	-	-	-
O1217-6/IE00677/F0041/X008/R0106/001/0	Social Cohesion/Orphans and Farm workers (C	40 000.00	29 000.00	29 000.00	29 000.00	29 957.00	30 915.62
O1217-6/IE00703/F0041/X008/R0106/001/0	Social Cohesion/Orphans and Farm workers (T	40 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1217-6/IE00667/F0041/X008/R0106/001/0	Social Cohesion/Orphans and Farm workers (S	20 000.00	20 000.00	20 000.00	10 000.00	10 330.00	10 660.56
	Social Cohesion/Senior Citizen Program	-	-	-	-	-	-
O1248-1/IE00677/F0041/X008/R0106/001/0	Social Cohesion/Senior Citizen (Catering,)	70 000.00	70 000.00	70 000.00	70 000.00	72 310.00	74 623.92
O1248-1/IE00754/F0041/X008/R0106/001/0	Social Cohesion/Senior Citizens(Gifts and Pro	50 000.00	50 000.00	50 000.00	60 000.00	61 980.00	63 963.36
O1248-1/IE00667/F0041/X008/R0106/001/0	Social Cohesion/Senior citizens (Sound Syster	15 000.00	15 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O1248-1/IE00703/F0041/X008/R0106/001/0	Social Cohesion/Senior Citizens (Transport)	60 000.00	60 000.00	60 000.00	50 000.00	51 650.00	53 302.80
	Social Cohesion/Umkhosi Wesintu	-	-	-	-	-	-
O1308-4/IE00677/F0041/X008/R0106/001/0	Social Cohesion/Umkhosi Wesintu (Catering,)	160 000.00	210 000.00	160 000.00	120 000.00	123 960.00	127 926.72
O1308-4/IE00847/F0041/X008/R0106/001/0	Social Cohesion/Umkhosi Wesintu (facilitator	40 000.00	28 000.20	28 000.00	28 000.00	28 924.00	29 849.57
O1308-4/IE00754/F0041/X008/R0106/001/0	Social Cohesion/Umkhosi Wesintu (Gifts and	40 000.00	28 750.00	28 000.00	28 000.00	28 924.00	29 849.57
O1308-4/IE00667/F0041/X008/R0106/001/0	Social Cohesion/Umkhosi Wesintu (Sound Sy	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1308-4/IE00571/F0041/X008/R0106/001/0	Social Cohesion/Umkhosi Wesintu (Tent)	100 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O1308-4/IE00703/F0041/X008/R0106/001/(	Social Cohesion/Umkhosi Wesintu (Transport	80 000.00	80 000.00	80 000.00	40 000.00	41 320.00	42 642.24
	HIV and AIDS Programmes	-	-	-	-	-	-
O1220-4/IE00677/F0041/X008/R0106/001/(	HIV and AIDS Programmes (Catering)	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
	Civil Society Forums Advisory meeting	-	-	-	-	-	-
O1247-1/IE00677/F0041/X008/R0106/001/(	Civil Society Forums Advisory meeting (Cater	30 000.00	51 000.00	51 000.00	51 000.00	52 683.00	54 368.86
	16 Days of Activisim Program	-	-	-	-	-	-
O1235-6/IE00677/F0041/X008/R0106/001/(	16 Days of Activism Programme (Catering)	40 000.00	40 000.00	40 000.00	30 000.00	30 990.00	31 981.68
O1235-6/IE00703/F0041/X008/R0106/001/(	16 Days of Activism Programme (Transport)	40 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
	Umkhosi womhlanga	-	-	-	-	-	-
O1308-5/IE00677/F0041/X008/R0106/001/(	Umkhosi Womhlanga (Catering)	180 000.00	157 214.00	150 000.00	110 000.00	113 630.00	117 266.16
O1308-5/IE00703/F0041/X008/R0106/001/(	Umkhosi Womhlanga (Transport)	180 000.00	179 400.00	172 000.00	200 000.00	206 600.00	213 211.20
O1308-5/IE00060/F0041/X008/R0106/001/(	Umkhosi Womhlanga (Accomodation)				30 000.00	30 990.00	31 981.68
O1308-5/IE00754/F0041/X008/R0106/001/(	Umkhosi Womhlanga (Promotional Materials)	90 000.00	87 906.00	80 000.00	92 000.00	95 036.00	98 077.15
	Mandela Program	-	-	-	-	-	-
O1243-7/IE00534/F0041/X008/R0106/001/(	Mandela Program (Painting accessories, Nails	50 000.00	22 500.00	22 500.00	22 500.00	23 242.50	23 986.26
	Women's Programme	-	-	-	-	-	-
O1240-9/IE00677/F0041/X008/R0106/001/(	Women's Parliament (Catering)	60 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1240-9/IE00667/F0041/X008/R0106/001/(	Women's Parliament (Sound System)	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1240-9/IE00703/F0041/X008/R0106/001/(	Women's Parliament (Transport)	60 000.00	55 000.00	55 000.00	27 000.00	27 891.00	28 783.51
O1240-9/IE00754/F0041/X008/R0106/001/(	Women's Parliament (Promotional Items Gifts	60 000.00	-	-	-	-	-
	Operation Sukuma Sakhe	-	-	-	-	-	-
O1243-6/IE00677/F0041/X008/R0106/001/(	Operation Sukuma Sakhe (Catering/Mbo/oss n	150 000.00	150 000.00	140 000.00	140 000.00	144 620.00	149 247.84
O1243-6/IE00703/F0041/X008/R0106/001/(	Operation Sukuma Sakhe(Transportation)	30 000.00	13 000.00	13 000.00	13 000.00	13 429.00	13 858.73
		-	-	-	-	-	-
O0001/IE00595/F0041/X008/R0105/001/CC	Skills Development Fund	14 034.92	15 295.29	15 295.29	15 295.29	15 800.03	16 305.64
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X008/R0105/001/CC	Subsistence,Travelling & Accommodation (Fli	10 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X008/R0105/001/CC	Subsistence,Travelling & Accommodation (Tr	15 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X008/R0105/001/CC	Conferences/Training (Registration Fees:Semi	10 000.00	5 000.00	5 000.00	5 000.00	5 165.00	5 330.28
O0001/IE00144/F0041/X008/R0105/001/CC	Subsistence and Travelling Allowance (Gwn T	10 000.00	10 000.00	10 000.00	18 000.00	18 594.00	19 189.01
O0001/IE01583/F0041/X008/R0105/001/CC	Subsistence,Travelling & Accommodation (Ca	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X008/R0105/001/CC	Subsistence,Travelling & Accommodation (Ca	8 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
Total General Expenditure		**2 252 034.92**	**2 029 147.49**	**1 719 795.29**	**1 719 795.29**	**1 776 548.53**	**1 833 398.09**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X008/R0105/001/CC	Employee Related Costs (Salaries and Allowar	1 273 494.74	1 313 577.61	1 372 688.60	1 372 688.60	1 417 987.33	1 463 362.92
O0001/IE00038/F0041/X008/R0105/001/CC	Employee Related Cost (Bonus)	106 124.56	109 599.04	114 390.72	114 390.72	118 165.61	121 946.91
O0001/IE00040/F0041/X008/R0105/001/CC	Employee Related Cost (Bargaining Council)	286.80	301.20	301.20	301.20	311.14	321.10
O0001/IE00043/F0041/X008/R0105/001/CC	Employee Related Cost-Medical Aid	89 380.86	92 109.60	93 122.81	93 122.81	96 195.86	99 274.13
O0001/IE00044/F0041/X008/R0105/001/CC	Employee Related Cost (Provident Fund and P	291 524.70	308 981.91	313 858.57	313 858.57	324 215.90	334 590.81

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00045/F0041/X008/R0105/001/C(	Employee Related Cost (UIF)	4 250.88	4 250.88	4 250.88	4 250.88	4 391.16	4 531.68
O0001/IE01533/F0041/X008/R0105/001/C(	Employee Related Cost (Long Term Service A	-	-	-	-	-	-
O0001/IE00126/F0041/X008/R0105/001/C(	Employee Related Cost (Vehicle Allowance)	96 442.43	126 000.00	194 370.00	194 370.00	200 784.21	207 209.30
O0001/IE01521/F0041/X008/R0105/001/C(	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X008/R0105/001/C(	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X008/R0105/001/C(	Employee Related Cost (Overtime)	42 006.40	42 006.40	42 006.40	42 006.40	43 392.61	44 781.17
O0001/IE00119/F0041/X008/R0105/001/C(	Employee Related Cost (Accommodation, Tra	-		-	-	-	-
Total Employee Related Cost		**1 917 508.96**	**2 010 869.40**	**2 149 663.86**	**2 149 663.86**	**2 220 602.76**	**2 291 662.05**
GRAND TOTAL EXPENDITURE (SOCIAL COHESION)		**4 169 543.88**	**4 040 016.89**	**3 869 459.15**	**3 869 459.15**	**3 997 151.30**	**4 125 060.14**
				-			
SPORT AND RECREATION (X125)				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X125/R0105/001/C(	National Revenue Fund (Equitable Share)	- 4 737 943.38	- 3 562 155.63	- 3 852 681.48	- 3 852 681.48	- 3 979 819.97	- 4 107 174.21
Total Transfers and Subsidies		**- 4 737 943.38**	**- 3 562 155.63**	**- 3 852 681.48**	**- 3 852 681.48**	**- 3 979 819.97**	**- 4 107 174.21**
TOTAL REVENUE		**- 4 737 943.38**	**- 3 562 155.63**	**- 3 852 681.48**	**- 3 852 681.48**	**- 3 979 819.97**	**- 4 107 174.21**
				-			
General Expenditure				-			
	Ndwedwe Youth Run Series			-			
O1333-4/IE00677/F0041/X125/R0106/001/(	Ndwedwe Youth Run Series (Refreshment)	40 000.00	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1333-4/IE00703/F0041/X125/R0106/001/(	Ndwedwe Youth Run Series (Transport)	60 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1333-4/IE00571/F0041/X125/R0106/001/(	Ndwedwe Youth Run Series (Tent, Toilets and	49 000.00	49 000.00	49 000.00	49 000.00	50 617.00	52 236.74
O1333-4/IE00754/F0041/X125/R0106/001/(	Ndwedwe Youth Run Series (Prizes)	40 000.00	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1333-4/IE00687/F0041/X125/R0106/001/(	Ndwedwe Youth Run Series (Ambulance)	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1333-4/IE00772/F0041/X125/R0106/001/(	Ndwedwe Youth Run Series (Media Coverage	50 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1333-4/IE00626/F0041/X125/R0106/001/(	Ndwedwe Youth Run Series (Entertainment)	40 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1333-4/IE00842/F0041/X125/R0106/001/(	Insurance and Race Licence Fee	50 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
	Ndwedwe July Horses Race	-	-	-	-	-	-
O1333-9/IE00703/F0041/X125/R0106/001/(	Ndwedwe July Horses Race (Transportation)	40 000.00	39 850.00	39 850.00	39 850.00	41 165.05	42 482.33
	Ndwedwe Golden Games / Senior Citezens	-	-	-	-	-	-
O1333-12/IE00677/F0041/X125/R0106/001	Ndwedwe GG / SC Local Selections (Catering	60 000.00	59 250.00	50 000.00	50 000.00	51 650.00	53 302.80
O1333-12/IE00667/F0041/X125/R0106/001	Ndwedwe GG / SC Local Selections (Sound)	20 000.00	9 600.00	9 000.00	9 000.00	9 297.00	9 594.50
O1333-12/IE00703/F0041/X125/R0106/001	Ndwedwe GG / SC Local Selections (Transpo	70 000.00	69 980.00	60 000.00	60 000.00	61 980.00	63 963.36
O1333-12/IE00653/F0041/X125/R0106/001	Ndwedwe GG / SC Local Selections (Mobile A	10 000.00	3 043.48	3 043.48	3 043.48	3 143.91	3 244.52
O1333-12/IE00571/F0041/X125/R0106/001	Ndwedwe GG / SC Local Selections (Tent and	35 000.00	26 080.00	26 000.00	26 000.00	26 858.00	27 717.46
	Ilembe District Golden Games Selections	-	-	-	-	-	-
O1333-13/IE00703/F0041/X125/R0106/001	Ilembe Dis GG Selection (Transport)	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O1333-13/IE00754/F0041/X125/R0106/001	Ilembe Dis GG Selection (Apparel / Attire)	130 000.00	109 000.00	100 000.00	100 000.00	103 300.00	106 605.60
	Provincial Golden Games Competitions	-	-	-	-	-	-
O1333-14/IE00703/F0041/X125/R0106/001	Provincial GG Selection (Transport)	40 000.00	14 980.00	14 980.00	14 980.00	15 474.34	15 969.52
O1333-14/IE00060/F0041/X125/R0106/001	Provincial GG Selection (Accomodation)	70 000.00	49 632.00	49 632.00	49 632.00	51 269.86	52 910.49
	National Golden Games Competitions	-	-	-	-	-	-
O1333-15/IE00060/F0041/X125/R0106/001	National GG (Accomodation)	110 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1333-15/IE01581/F0041/X125/R0106/001	National GG Flights and Car Hire	40 000.00	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1333-15/IE00703/F0041/X125/R0106/001	National GG (Petty Cash for Refreshments)	15 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
	Ndwedwe Disability Games Local Competi	-	-	-	-	-	-
O1333-16/IE00677/F0041/X125/R0106/001	NDW Dis Games (Catering)	35 000.00	18 200.00	18 000.00	18 000.00	18 594.00	19 189.01
O1333-16/IE00703/F0041/X125/R0106/001	NDW Dis Games (Transport)	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1333-16/IE00571/F0041/X125/R0106/001	NDW Dis Games (Tent and Toilet)	30 000.00	29 550.00	29 000.00	29 000.00	29 957.00	30 915.62
O1333-16/IE00667/F0041/X125/R0106/001	NDW Dis Games (Sound System)	20 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O1333-16/IE00653/F0041/X125/R0106/001	NDW Dis Games (Mobile Ambulance)	10 000.00	3 043.48	3 043.48	3 043.48	3 143.91	3 244.52
	Ilembe District Disability Games Competiti	-	-	-	-	-	-
O1333-17/IE00754/F0041/X125/R0106/001	Ilembe Disability (Sport Apparel)	70 000.00	59 250.00	59 000.00	59 000.00	60 947.00	62 897.30
O1333-17/IE00703/F0041/X125/R0106/001	Ilember Disability (Transport)	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
	Provincial Disability Games	-	-	-	-	-	-
O1333-18/IE00703/F0041/X125/R0106/001	Prov Disability Games (Transport)	40 000.00	17 000.00	17 000.00	17 000.00	17 561.00	18 122.95
O1333-18/IE00060/F0041/X125/R0106/001	Prov Disability Games (Accommodation)	70 000.00	53 102.88	53 000.00	53 000.00	54 749.00	56 500.97
O1333-18/IE00677/F0041/X125/R0106/001	Prov Disability Games (Petty Cash)	20 000.00	19 996.00	19 000.00	19 000.00	19 627.00	20 255.06
		-	-	-	-	-	-
O1333-28/IE00754/F0041/X125/R0106/001	National and International Local Sport Sponso	80 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1333-28/IE00754/F0041/X125/R0106/001	Sport Facilities Accessories	-	-	-	-	-	-
O1333-28/IE00678/F0041/X125/R0106/001	Sport Facilities Accessories	60 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
		-	-	-	-	-	-
O1333-21/IE00754/F0041/X125/R0106/001	Sport Training Equipment	90 000.00	100 000.00	100 000.00	100 000.00	103 300.00	106 605.60
			-	-	-	-	-
O1293-8/IE00694/F0041/X125/R0106/001/(	Sport Development	400 000.00	316 000.00	-	-	-	-
			-	-	-	-	-
	Ndwedwe Mayoral Cup Competition	-	-	-	-	-	-
O1333-25/IE00571/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Tent and	50 000.00	50 000.00	-	-	-	-
O1333-25/IE00703/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Transpor	-	-	-	-	-	-
O1333-25/IE00677/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Catering	50 000.00	50 000.00	-	-	-	-
O1333-25/IE00667/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Sound S	20 000.00	20 000.00	-	-	-	-
O1333-25/IE00653/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Mobile A	15 000.00	15 000.00	-	-	-	-
O1333-25/IE00626/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Entertain	30 000.00	30 000.00	-	-	-	-
O1333-25/IE00754/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Apparel	35 000.00	35 000.00	-	-	-	-
O1333-25/IE00772/F0041/X125/R0106/001	Ndwedwe Mayoral Cup Competition Media C	-	-	-	-	-	-
		-	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00595/F0041/X125/R0105/001/C0	Skills Development Fund	18 563.10	18 607.16	18 607.16	18 607.16	19 221.20	19 836.28
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X125/R0105/001/C0	Subsistence,Travelling & Accommodation (Fli	10 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X125/R0105/001/C0	Subsistence,Travelling & Accommodation (Tr	15 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X125/R0105/001/C0	Conferences/Training (Registration Fees:Semi	6 000.00	3 000.00	3 000.00	3 000.00	3 099.00	3 198.17
O0001/IE00144/F0041/X125/R0105/001/C0	Subsistence and Travelling Allowance (Own T	10 000.00	-	-	-	-	-
O0001/IE01583/F0041/X125/R0105/001/C0	Subsistence,Travelling & Accommodation (Ca	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X125/R0105/001/C0	Subsistence,Travelling & Accommodation (Ca	8 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
Total General Expenditure		**2 276 563.10**	**1 940 165.00**	**1 393 156.12**	**1 393 156.12**	**1 439 130.28**	**1 485 182.45**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X125/R0105/001/C0	Employee Related Costs (Salaries and Allowar	1 771 230.80	1 089 829.02	1 671 260.65	1 671 260.65	1 726 412.25	1 781 657.45
O0001/IE00038/F0041/X125/R0105/001/C0	Employee Related Cost (Bonus)	84 267.32	85 819.08	89 680.94	89 680.94	92 640.41	95 604.91
O0001/IE00040/F0041/X125/R0105/001/C0	Employee Related Cost (Bargaining Council)	553.80	444.60	602.40	602.40	622.28	642.19
O0001/IE00043/F0041/X125/R0105/001/C0	Employee Related Cost-Medical Aid	66 696.60	91 593.00	92 600.52	92 600.52	95 656.34	98 717.34
O0001/IE00044/F0041/X125/R0105/001/C0	Employee Related Cost (Provident Fund and P	387 561.96	270 330.00	274 153.24	274 153.24	283 200.29	292 262.70
O0001/IE00045/F0041/X125/R0105/001/C0	Employee Related Cost (UIF)	8 501.76	4 850.88	8 501.76	8 501.76	8 782.32	9 063.35
O0001/IE00110/F0041/X125/R0105/001/C0	Employee Related Cost (Long Term Service A	-	-	-	-	-	-
O0001/IE00126/F0041/X125/R0105/001/C0	Employee Related Cost (Vehicle Allowance)	100 944.00	37 500.00	281 101.80	281 101.80	290 378.16	299 670.26
O0001/IE01521/F0041/X125/R0105/001/C0	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X125/R0105/001/C0	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X125/R0105/001/C0	Employee Related Cost (Overtime)	41 624.04	41 624.04	41 624.04	41 624.04	42 997.63	44 373.56
O0001/IE00119/F0041/X125/R0105/001/C0	Employee Related Cost (Accommodation, Trav	-		-	-	-	-
Total Employee Related Cost		**2 461 380.28**	**1 621 990.62**	**2 459 525.35**	**2 459 525.35**	**2 540 689.69**	**2 621 991.76**
GRAND TOTAL EXPENDITURE (SPORT AND RECREATION)		**4 737 943.38**	**3 562 155.63**	**3 852 681.48**	**3 852 681.48**	**3 979 819.97**	**4 107 174.21**
				-			
YOUTH DEVELOPMENT				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X006/R0105/001/C0	National Revenue Fund (Equitable Share)	- 2 192 000.00	- 1 949 488.52	- 1 000 956.52	- 1 000 956.52	- 1 033 988.09	- 1 067 075.70
Total Transfers and Subsidies		**- 2 192 000.00**	**- 1 949 488.52**	**- 1 000 956.52**	**- 1 000 956.52**	**- 1 033 988.09**	**- 1 067 075.70**
TOTAL REVENUE		**- 2 192 000.00**	**- 1 949 488.52**	**- 1 000 956.52**	**- 1 000 956.52**	**- 1 033 988.09**	**- 1 067 075.70**
				-			
General Expenditure				-			
	Youth Development			-			
O1444-4/IE00677/F0041/X006/R0106/001/C0	Job Readiness (Catering)	70 000.00	100 000.00	70 000.00	70 000.00	72 310.00	74 623.92
O1444-4/IE00703/F0041/X006/R0106/001/C0	Job Readiness (Transport)	50 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
	YOUTH CONSULTATIVE MEETINGS /	-	-	-	-	-	-
O1444-19/IE00677/F0041/X006/R0106/001	Youth Outreach (Catering)	90 000.00	120 000.00	90 000.00	90 000.00	92 970.00	95 945.04
O1444-19/IE00703/F0041/X006/R0106/001	Youth Outreach (Transport)	80 000.00	75 000.00	75 000.00	75 000.00	77 475.00	79 954.20
	Exam Prayer, Life Coaching and Motivatio	-	-	-	-	-	-
O1444-7/IE0067 7/F0041/X006/R0106/001/	Exam Prayer, Life Coaching and Motivations (	70 000.00	30 000.00	-	-	-	-
O1444-7/IE00703/F0041/X006/R0106/001/	Exam Prayer, Life Coaching and Motivations (	70 000.00	56 000.00	-	-	-	-
O1444-7/IE00626/F0041/X006/R0106/001/	Exam Prayer, Life Coaching and Motivations (	40 000.00	29 500.00	-	-	-	-
O1444-7/IE00667/F0041/X006/R0106/001/	Exam Prayer, Life Coaching and Motivations (	20 000.00	9 980.00	-	-	-	-
	Online CAO NSFAS Applications	-	-	-	-	-	-
O1444-9/IE00677/F0041/X006/R0106/001/	Online CAO NSFAS Applications (Catering)	28 000.00	8 000.00	-	-	-	-
	Top Achievers Awards Ceremony	-	-	-	-	-	-
O1444-10/IE00677/F0041/X006/R0106/001	Top Achievers Awards Ceremony (Catering)	-	-	-	-	-	-
O1444-10/IE00703/F0041/X006/R0106/001	Top Achievers Awards Ceremony (Transport)	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1444-10/IE00694/F0041/X006/R0106/001	Top Achievers Awards Ceremony (Project Co	200 000.00	199 802.00	190 000.00	190 000.00	196 270.00	202 550.64
O1444-10/IE00754/F0041/X006/R0106/001	Top Achievers Awards Ceremony (Gifts and F	25 000.00	25 000.00	25 000.00	25 000.00	25 825.00	26 651.40
		-	-	-	-	-	-
O1444-12/IE00680/F0041/X006/R0106/001	Youth Development (Drivers Licences)	400 000.00	400 000.00	-	-	-	-
	Career Guidance and Career Expo	-	-	-	-	-	-
O1444-13/IE00677/F0041/X006/R0106/001	Career Guidance and Career Expo (Catering)	70 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1444-13/IE00703/F0041/X006/R0106/001	Career Guidance and Career Expo (Transport)	80 000.00	35 000.00	35 000.00	35 000.00	36 155.00	37 311.96
	Young Local Artists Support and Worksho	-	-	-	-	-	-
O1444-16/IE00677/F0041/X006/R0106/001	Young Local Artists Support and Workshop (	50 000.00	50 000.00	-	-	-	-
O1444-16/IE00847/F0041/X006/R0106/001	Young Local Artist Support and Workshop (F	70 000.00	70 000.00	-	-	-	-
O1444-16/IE00667/F0041/X006/R0106/001	Young Local Artists Support and Workshop (S	30 000.00	30 000.00	-	-	-	-
	Ndwedwe Boys Camp	-	-	-	-	-	-
O1444-17/IE00571/F0041/X006/R0106/001	Ndwedwe Boys Camp (Venue booking)	180 000.00	152 956.52	152 956.52	152 956.52	158 004.09	163 060.22
O1444-17/IE00703/F0041/X006/R0106/001	Ndwedwe Boys Camp (Transport)	70 000.00	56 000.00	56 000.00	56 000.00	57 848.00	59 699.14
O1444-17/IE00847/F0041/X006/R0106/001	Ndwedwe Boys Camp (Facilitators and Life C	45 000.00	45 000.00	45 000.00	45 000.00	46 485.00	47 972.52
	Ndwedwe Youth Artizens Training Prograi	-	-	-	-	-	-
O1293-9/IE00750/F0041/X006/R0106/001/	Ndwedwe Youth Artisans (Tuition Fees)	-	-	-	-	-	-
	Young Women Meet and Greet Empowerm	-	-	-	-	-	-
O1293-10/IE00677/F0041/X006/R0106/001	Young Women Meet and Greet Empowerment	40 000.00	90 250.00	-	-	-	-
O1293-10/IE00571/F0041/X006/R0106/001	Young Women Meet and Greet Empowerment	80 000.00	20 000.00	-	-	-	-
O1293-10/IE00667/F0041/X006/R0106/001	Young Women Meet and Greet Empowerment	20 000.00	30 000.00	-	-	-	-
O1293-10/IE00847/F0041/X006/R0106/001	Young Women Empowerment Seminar(Facilit	45 000.00	45 000.00	-	-	-	-
	Young People in Arts (Traditional Arts)	-	-	-	-	-	-
O1293-11/IE00677/F0041/X006/R0106/001	Young People in Arts (Traditional Arts) - Cate	40 000.00	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1293-11/IE00847/F0041/X006/R0106/001	Young People in Arts (Traditional Art) - Facil	65 000.00	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
	Ndwedwe Youth Council Meeting	-	-	-	-	-	-
O1293-12/IE00677/F0041/X006/R0106/001	Ndwedwe Youth Council Meeting (Catering)	50 000.00	50 000.00	40 000.00	40 000.00	41 320.00	42 642.24

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE00059/F0041/X006/R0105/001/C0	Conferences/Training (Registration Fees:Semi	6 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00143/F0041/X006/R0105/001/C0	Subsistence,Travelling & Accommodation (Ca	8 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
Total General Expenditure		**2 122 000.00**	**1 949 488.52**	**1 000 956.52**	**1 000 956.52**	**1 033 988.09**	**1 067 075.70**
				-			
Employee Related Cost				-			
CTREATED BUT HIDE	Employee Related Costs (Salaries and Allowar	-		-		-	-
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 P	-		-		-	-
CTREATED BUT HIDE	Employee Related Cost (UIF)	-		-		-	-
CTREATED BUT HIDE	Employee Related Cost (Long Term Service A	-		-		-	-
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)		**2 122 000.00**	**1 949 488.52**	**1 000 956.52**	**1 000 956.52**	**1 033 988.09**	**1 067 075.70**
				-			
SOLID WASTE REMOVAL				-			
REVENUE				-			
Service Charges				-			
D0001/IR00992/F0930/X132/R0106/001/C0	Refuse Collection	- 680 761.62	- 680 761.62	- 705 949.80	- 694 376.86	- 717 291.29	- 740 244.61
Total Service Charges		**- 680 761.62**	**- 680 761.62**	**- 705 949.80**	**- 694 376.86**	**- 717 291.29**	**- 740 244.61**
Transfers and Subsidies				-			
D0001/IR02344/F0041/X132/R0105/001/C0	National Revenue Fund (Equitable Share)	- 3 113 879.67	- 2 994 681.90	- 2 263 598.83	- 2 275 171.78	- 2 350 252.45	- 2 425 460.53
Total Transfers and Subsidies		**- 3 113 879.67**	**- 2 994 681.90**	**- 2 263 598.83**	**- 2 275 171.78**	**- 2 350 252.45**	**- 2 425 460.53**
TOTAL REVENUE		**- 3 794 641.29**	**- 3 675 443.53**	**- 2 969 548.63**	**- 2 969 548.63**	**- 3 067 543.74**	**- 3 165 705.14**
				-			
General Expenditure				-			
O1234-1/IE00695/F0041/X132/R0106/001/C	Waste Management (Waste Collection and Di	1 365 678.30	1 229 565.24	1 365 678.30	1 365 678.30	1 410 745.68	1 455 889.55
O1234-1/IE00738/F0041/X132/R0106/001/C	Waste Management (Plastic Bags)	200 000.00	210 000.00	140 000.00	140 000.00	144 620.00	149 247.84
O1234-1/IE00846/F0041/X132/R0106/001/C	Dumping Site	70 000.00	70 000.00	60 000.00	60 000.00	61 980.00	63 963.36
	Indigent Programme		-	-	-	-	-
O1234-1/IE00642/F0041/X132/R0106/001/C	Town Rehabilitation and Beautification and N	100 000.00	30 000.00	-	-	-	-
O1234-1/IE00534/F0041/X132/R0106/001/C	Halls and CDCs Cleaning Materials	70 000.00	110 000.00	60 000.00	60 000.00	61 980.00	63 963.36

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00595/F0041/X132/R0105/001/C0	Skills Development Fund	11 438.75	8 764.59	11 438.75	11 438.75	11 816.23	12 194.35
O1234-1/IE00604/F0041/X132/R0106/001/(	Waste Management (Uniform and Protective)	80 000.00	80 000.00	80 000.00	80 000.00	82 640.00	85 284.48
	Waste Management Campaigns	-	-	-	-	-	-
O1234-5/IE00754/F0041/X132/R0106/001/(	Waste Management (promotional materials)	30 000.00	30 000.00	-	-	-	-
O1234-5/IE00677/F0041/X132/R0106/001/(	Waste Management (catering)	30 000.00	50 000.00	30 000.00	30 000.00	30 990.00	31 981.68
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X132/R0105/001/C0	Subsistence,Travelling & Accommodation (Fl	10 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X132/R0105/001/C0	Subsistence,Travelling & Accommodation (Tr	10 000.00	8 000.00	8 000.00	8 000.00	8 264.00	8 528.45
O0001/IE00059/F0041/X132/R0105/001/C0	Conferences/Training (Registration Fees:Semi	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00144/F0041/X132/R0105/001/C0	Subsistence and Travelling Allowance (Own T	10 000.00	-	-	-	-	-
O0001/IE01583/F0041/X132/R0105/001/C0	Subsistence,Travelling & Accommodation (Ca	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X132/R0105/001/C0	Subsistence,Travelling & Accommodation (Ca	8 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
Total General Expenditure		**2 010 117.05**	**1 845 329.83**	**1 774 117.05**	**1 774 117.05**	**1 832 662.91**	**1 891 308.13**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X132/R0105/001/C0	Employee Related Costs (Salaries and Allowar	801 273.79	812 220.56	142 820.68	154 393.63	159 488.62	164 592.25
O0001/IE00036/F0930/X132/R0105/001/C0	Employee Related Costs (Salaries and Allowar	-		705 949.80	694 376.86	717 291.29	740 244.61
O0001/IE00038/F0041/X132/R0105/001/C0	Employee Related Cost (Bonus)	66 772.82	64 916.23	70 730.87	70 730.87	73 064.99	75 403.07
O0001/IE00040/F0041/X132/R0105/001/C0	Employee Related Cost (Bargaining Council)	430.20	451.80	451.80	451.80	466.71	481.64
O0001/IE00043/F0041/X132/R0105/001/C0	Employee Related Cost-Medical Aid	64 132.25	63 597.60	64 297.17	64 297.17	66 418.98	68 544.39
O0001/IE00044/F0041/X132/R0105/001/C0	Employee Related Cost (Provident Fund and P	157 831.48	195 159.48	198 174.85	198 174.85	204 714.62	211 265.48
O0001/IE00045/F0041/X132/R0105/001/C0	Employee Related Cost (UIF)	6 376.32	6 060.65	6 060.65	6 060.65	6 260.65	6 460.99
O0001/IE00110/F0041/X132/R0105/001/C0	Employee Related Cost (Long Term Service A	-	-	-	-	-	-
O0001/IE00126/F0041/X132/R0105/001/C0	Employee Related Cost (Vehicle Allowance)	-	-	-	-	-	-
O0001/IE01521/F0041/X132/R0105/001/C0	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X132/R0105/001/C0	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X132/R0105/001/C0	Employee Related Cost (Overtime)	6 945.76	6 945.76	6 945.76	6 945.76	7 174.97	7 404.57
Total Employee Related Cost		**1 103 762.62**	**1 149 352.07**	**1 195 431.58**	**1 195 431.58**	**1 234 880.83**	**1 274 397.01**
GRAND TOTAL EXPENDITURE (SOLID WASTE REMOVAL)		**3 113 879.67**	**2 994 681.90**	**2 969 548.63**	**2 969 548.63**	**3 067 543.74**	**3 165 705.14**
		-		-			
DISASTER MANAGEMENT		-		-			
REVENUE		-		-			
Transfers and Subsidies		-		-			
		-		-			
D0001/IR02344/F0041/X019/R0105/001/C0	National Revenue Fund (Equitable Share)	- 4 799 145.27	- 4 854 655.89	- 4 746 181.19	- 4 746 181.19	- 4 902 805.17	- 5 059 694.94
D0001/IR010606/F09777/X006/R3702/001/	Disaster Management programme	-		-			
Total Transfers and Subsidies		**- 4 799 145.27**	**- 4 854 655.89**	**- 4 746 181.19**	**- 4 746 181.19**	**- 4 902 805.17**	**- 5 059 694.94**

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
TOTAL REVENUE		**- 4 799 145.27**	**- 4 854 655.89**	**- 4 746 181.19**	**- 4 746 181.19**	**- 4 902 805.17**	**- 5 059 694.94**
				-			
General Expenditure				-			
	Disaster Management			-			
O1265-2/IE01321/F0041/X019/R0106/001/	Disaster Management (Emergency Relief)	1 000 000.00	1 083 990.00	900 000.00	900 000.00	929 700.00	959 450.40
O1234-2/IE00604/F0041/X019/R0106/001/(	Disaster Management (Uniform)	171 600.00	154 010.00	150 000.00	150 000.00	154 950.00	159 908.40
O1265-2/IE00754/F0041/X019/R0106/001/(	Disaster Awareness Campaigns (Promotional M	49 000.00	49 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1265-2/IE00677/F0041/X019/R0106/001/(	Disaster Awareness Campaigns, Training and (	50 000.00	50 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1264-2/IE00650/F0041/X019/R0106/001/(	Mainteinance of extrication tools	50 000.00	-	-	-	-	-
	Disaster Advisory Forum	-	-	-	-	-	-
O0022-14/IE00677/F0041/X019/R0106/001	Disaster Advisory Forum Catering	40 000.00	23 600.00	23 000.00	23 000.00	23 759.00	24 519.29
O0001/IE00595/F0041/X019/R0105/001/C(	Skills Development Fund	23 779.68	26 144.44	26 744.44	26 744.44	27 627.01	28 511.07
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X019/R0105/001/C(	Subsistence,Travelling & Accommodation (Fli	10 000.00	5 000.00	5 000.00	5 000.00	5 165.00	5 330.28
O0001/IE00060/F0041/X019/R0105/001/C(	Subsistence,Travelling & Accommodation (Tr	15 000.00	20 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O0001/IE00059/F0041/X019/R0105/001/C(	Conferences/Training (Registration Fees:Semi	6 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00144/F0041/X019/R0105/001/C(	Subsistence and Travelling Allowance (Own T	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X019/R0105/001/C(	Subsistence,Travelling & Accommodation (Ca	-	-	-	-	-	-
O0001/IE00143/F0041/X019/R0105/001/C(	Subsistence,Travelling & Accommodation (Ca	5 000.00	5 000.00	5 000.00	5 000.00	5 165.00	5 330.28
Total General Expenditure		**1 430 379.68**	**1 432 744.44**	**1 200 744.44**	**1 200 744.44**	**1 240 369.01**	**1 280 060.81**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X019/R0105/001/C(	Employee Related Costs (Salaries and Allowar	2 258 971.72	2 334 165.64	2 433 803.09	2 433 803.09	2 514 118.60	2 594 570.39
O0001/IE00038/F0041/X019/R0105/001/C(	Employee Related Cost (Bonus)	178 247.64	184 025.92	192 816.92	192 816.92	199 179.88	205 553.64
O0001/IE00040/F0041/X019/R0105/001/C(	Employee Related Cost (Bargaining Council)	964.20	1 039.80	1 039.80	1 039.80	1 074.11	1 108.49
O0001/IE00043/F0041/X019/R0105/001/C(	Employee Related Cost-Medical Aid	171 065.89	174 984.60	176 909.43	176 909.43	182 747.44	188 595.36
O0001/IE00044/F0041/X019/R0105/001/C(	Employee Related Cost (Provident Fund and P	618 025.68	587 386.47	595 606.56	595 606.56	615 261.58	634 949.95
O0001/IE00045/F0041/X019/R0105/001/C(	Employee Related Cost (UIF)	14 878.08	14 878.08	14 878.08	14 878.08	15 369.06	15 860.87
O0001/IE00110/F0041/X019/R0105/001/C(	Employee Related Cost (Long Term Service A	-	-	-	-	-	-
O0001/IE00126/F0041/X019/R0105/001/C(	Employee Related Cost (Vehicle Allowance)	97 226.64	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X019/R0105/001/C(	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X019/R0105/001/C(	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X019/R0105/001/C(	Employee Related Cost (Overtime)	15 388.18	15 388.18	15 388.18	15 388.18	15 895.99	16 404.66
O0001/IE00119/F0041/X019/R0105/001/C(	Employee Related Cost (Accommodation, Tra	-		-	-	-	-
Total Employee Related Cost		**3 368 765.59**	**3 421 911.45**	**3 545 436.75**	**3 545 436.75**	**3 662 436.16**	**3 779 634.12**
GRAND TOTAL EXPENDITURE (DISASTER MANAGEMENT)		**4 799 145.27**	**4 854 655.89**	**4 746 181.19**	**4 746 181.19**	**4 902 805.17**	**5 059 694.94**
				-			
COMMUNITY SERVICES				-			

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
				-			
REVENUE				-			
D0001/IR02344/F0041/X006/R0105/001/C0	National Revenue Fund (Equitable Share)	- 6 586 936.33	- 7 409 725.01	- 6 865 572.38	- 6 662 722.13	- 6 882 591.96	- 7 102 834.91
Total Transfers and Subsidies		**- 6 586 936.33**	**- 7 409 725.01**	**- 6 865 572.38**	**- 6 662 722.13**	**- 6 882 591.96**	**- 7 102 834.91**
TOTAL REVENUE		**- 6 586 936.33**	**- 7 409 725.01**	**- 6 865 572.38**	**- 6 662 722.13**	**- 6 882 591.96**	**- 7 102 834.91**
				-			
General Expenditure				-			
	Subsistence and Travelling Allowance			-			
O0001/IE00060/F0041/X006/R0105/001/C0	Accomodation and Subsistence (Accomodatio	55 000.00	55 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O0001/IE01581/F0041/X006/R0105/001/C0	Accomodation and Subsistence (Air Transport	30 000.00	30 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE00143/F0041/X006/R0105/001/C0	Accomodation and Subsistence (Transport wit	-	-	-	-	-	-
O0001/IE00144/F0041/X006/R0105/001/C0	Subsistence and Travelling Allowance (Own T	30 000.00	30 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE01583/F0041/X006/R0105/001/C0	Subsistence,Travelling & Accommodation (Rc	-	-	-	-	-	-
		-	-	-	-	-	-
O0762-1/IE00679/F0041/X006/R0106/001/(	Repairs and Maintenance (Local Sport facilitie	700 000.00	700 000.00	500 000.00	500 000.00	516 500.00	533 028.00
O0001/IE00595/F0041/X006/R0105/001/C0	Skills Development Fund	36 958.55	39 905.75	39 905.75	41 974.67	43 359.83	44 747.35
	Indigent Programmes	-	-	-	-	-	-
O1265-3/IE01317/F0041/X006/R0106/001/(	Indigent Burial (Indigent Burial)	1 100 000.00	1 104 950.00	700 000.00	700 000.00	723 100.00	746 239.20
O1265-3/IE00754/F0041/X006/R0106/001/(	Indigent : Educational Materilas	30 000.00	29 220.00	29 220.00	29 220.00	30 184.26	31 150.16
Total General Expenditure		**1 981 958.55**	**1 989 075.75**	**1 349 125.75**	**1 351 194.67**	**1 395 784.09**	**1 440 449.19**
				-			
Employee Related Cost				-			
O0001/IE01521/F0041/X006/R0105/001/C0	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	14 674.68	15 158.95	15 644.04
O0001/IE00044/F0041/X006/R0105/001/C0	Employee Related Cost (Provident Fund and I	509 280.59	594 794.53	603 942.61	603 942.61	623 872.72	643 836.65
O0001/IE00126/F0041/X006/R0105/001/C0	Employee Related Cost (Vehicle Allowance)	100 944.00	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE00040/F0041/X006/R0105/001/C0	Employee Related Cost (Bargaining Council)	1 434.00	1 498.80	1 506.00	1 506.00	1 555.70	1 605.48
O0001/IE00038/F0041/X006/R0105/001/C0	Employee Related Cost (Bonus)	186 001.47	242 847.07	216 537.58	216 537.58	223 683.32	230 841.19
O0001/IE00110/F0041/X006/R0105/001/C0	Employee Related Cost (Long Term Service A	-	5 309.50	-	-	-	-
O0001/IE00043/F0041/X006/R0105/001/C0	Employee Related Cost (Medical Aid)	259 358.78	362 718.60	327 939.49	327 939.49	338 761.49	349 601.86
O0001/IE03969/F0041/X006/R0105/001/C0	Employee Related Cost (Overtime)	89 035.62	89 035.62	89 035.62	89 035.62	91 973.80	94 916.96
O0001/IE00036/F0041/X006/R0105/001/C0	Employee Related Cost (Salaries and Ailowan	2 292 017.69	2 546 555.98	2 658 451.00	2 658 451.00	2 746 179.88	2 834 057.64
O0001/IE00045/F0041/X006/R0105/001/C0	Employee Related Cost (UIF)	21 254.40	17 468.68	18 991.08	18 991.08	19 617.79	20 245.55
O0001/IE06254/F0041/X006/R0105/001/C0	Employee Related Cost Director Community S	-	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
0001/IE06117/F0041/X006/R0105/001/CON	Employee Related Cost Director Community S	-	-	-	-	-	-
O0001/IE06084/F0041/X006/R0105/001/C0	Employee Related Cost Director Community S	647 753.23	960 951.80	1 004 194.63	761 057.40	786 172.29	811 329.81
O0001/IE06924/F0041/X006/R0105/001/C0	Employee Related Cost Director Community S	227 483.85	229 959.48	229 959.48	267 000.96	275 811.99	284 637.98
O0001/IE01530/F0041/X006/R0105/001/C0	Employees Related Cost (Leave Pay)	-	8 993.80	-	-	-	-
O0001/IE06206/F0041/X006/R0105/001/C0	Municipal Running Cost/Medical/Equitable Sl	46 416.57	38 347.20	38 769.02	39 945.60	41 263.80	42 584.25

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE06821/F0041/X006/R0105/001/C0	Employee Related Cost (Director finance Telep	54 000.00	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06084/F0041/X006/R3696/001/C0	Employee Related Cost (Director finance Rura	84 000.00	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06084/F0041/X006/R3707/001/C0	Employee Related Cost (Director finance Med	72 000.00	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X006/R0105/001/C0	Employee Related Cost (Accommodation, Tra	-		-	-	-	-
Total Employee Related Cost		**4 604 977.79**	**5 420 649.26**	**5 516 446.63**	**5 311 527.46**	**5 486 807.87**	**5 662 385.72**
GRAND TOTAL EXPENDITURE (COMMUNITY SOCIAL SERVICES)		**6 586 936.33**	**7 409 725.01**	**6 865 572.38**	**6 662 722.13**	**6 882 591.96**	**7 102 834.91**
				-			
ROAD AND TRAFFIC REGULATION				-			
REVENUE				-			
Licences or Permits			-	-		-	-
D0001/IR01519/F0044/X119/R0106/001/C0	Drivers Licence	-	- 60 000.00	- 62 220.00	- 62 220.00	- 64 273.26	- 66 330.00
D0001/IR01524/F0044/X119/R0106/001/C0	Learners Certificate			- 500.00	- 500.00	- 516.50	- 533.03
D0001/IR01523/F0044/X119/R0106/001/C0	Learners licence Application			- 35 000.00	- 35 000.00	- 36 155.00	- 37 311.96
D0001/IR01520/F0044/X119/R0106/001/C0	Temporal Licence		- 18 000.00	- 18 666.00	- 18 666.00	- 19 281.98	- 19 899.00
Total Licences or Permits		-	**- 78 000.00**	**- 116 386.00**	**- 116 386.00**	**- 120 226.74**	**- 124 073.99**
POLICE FORCES, TRAFFIC AND STREET PARKING CONTROL				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X153/R0105/001/C0	National Revenue Fund (Equitable Share)	- 3 101 804.72	- 3 170 964.71	- 3 515 103.98	- 3 515 103.98	- 3 631 102.42	- 3 747 297.69
Total Transfers and Subsidies		**- 3 101 804.72**	**- 3 170 964.71**	**- 3 515 103.98**	**- 3 515 103.98**	**- 3 631 102.42**	**- 3 747 297.69**
			-	-		-	-
TOTAL REVENUE		**- 3 101 804.72**	**- 3 170 964.71**	**- 3 515 103.98**	**- 3 515 103.98**	**- 3 631 102.42**	**- 3 747 297.69**
				-			
General Expenditure				-			
O0021-3/IE00604/F0041/X153/R0106/001/C	Public Safety Uniform	50 000.00	80 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O0021-3/IE00754/F0041/X153/R0106/001/C	Public Safety Promotional Materials	50 000.00	90 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O0021-3/IE00847/F0041/X153/R0106/001/C	Shooting Training	70 000.00	-	-	-	-	-
O0021-3/IE00550/F0041/X153/R0106/001/C	Fire Fighters PPE	500 000.00	500 000.00	-	-	-	-
	Public safety Workshops/training and semi	-	-	-	-	-	-
O0021-4/IE00847/F0041/X153/R0106/001/C	Public safety Workshops/training and seminars	50 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
		-	-	-	-	-	-
O0021-4/IE00534/F0041/X153/R0106/001/C	Public safety stationery, summons, spot fines a	100 000.00	100 000.00	70 000.00	70 000.00	72 310.00	74 623.92
O0021-4/IE00645/F0041/X153/R0106/001/C	Branding of traffic vehicles	50 000.00	-	-	-	-	-
		-	-	-	-	-	-
O0001/IE00595/F0041/X153/R0105/001/C0	Skills Development Fund	15 809.83	17 188.24	28 200.69	28 200.69	29 131.31	30 063.51

2026/2027 FINAL OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X153/R0105/001/C0	Subsistence,Travelling & Accommodation (Fl	40 000.00	40 000.00	25 000.00	25 000.00	25 825.00	26 651.40
O0001/IE00060/F0041/X153/R0105/001/C0	Subsistence,Travelling & Accommodation (Tr	75 000.00	75 000.00	35 000.00	35 000.00	36 155.00	37 311.96
O0001/IE00059/F0041/X153/R0105/001/C0	Conferences/Training (Registration Fees:Semi	20 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00144/F0041/X153/R0105/001/C0	Subsistence and Travelling Allowance (Own T	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X153/R0105/001/C0	Subsistence,Travelling & Accommodation (Ca	-	-	-	-	-	-
O0001/IE00143/F0041/X153/R0105/001/C0	Subsistence,Travelling & Accommodation (Ca	30 000.00	25 000.00	25 000.00	25 000.00	25 825.00	26 651.40
Total General Expenditure		**1 060 809.83**	**977 188.24**	**333 200.69**	**333 200.69**	**344 196.31**	**355 210.59**
		-		-			
Employee Related Cost		-		-			
O0001/IE00036/F0041/X153/R0105/001/C0	Employee Related Costs (Salaries and Allowar	1 513 635.27	1 610 179.41	2 234 180.95	2 234 180.95	2 307 908.92	2 381 762.00
O0001/IE00038/F0041/X153/R0105/001/C0	Employee Related Cost (Bonus)	116 136.27	92 417.04	176 181.75	176 181.75	181 995.74	187 819.61
O0001/IE00040/F0041/X153/R0105/001/C0	Employee Related Cost (Bargaining Council)	990.12	1 039.80	1 355.40	1 355.40	1 400.13	1 444.93
O0001/IE00043/F0041/X153/R0105/001/C0	Employee Related Cost-Medical Aid	98 144.07	146 947.80	196 119.24	196 119.24	202 591.17	209 074.09
O0001/IE00044/F0041/X153/R0105/001/C0	Employee Related Cost (Provident Fund and P	300 261.97	371 865.22	460 887.00	460 887.00	476 096.27	491 331.36
O0001/IE00045/F0041/X153/R0105/001/C0	Employee Related Cost (UIF)	11 827.20	11 827.20	19 128.96	19 128.96	19 760.22	20 392.54
O0001/IE01533/F0041/X153/R0105/001/C0	Employee Related Cost (Long Term Service A	-	-	-	-	-	-
O0001/IE00126/F0041/X153/R0105/001/C0	Employee Related Cost (Vehicle Allowance)	-	37 500.00	94 050.00	94 050.00	97 153.65	100 262.57
O0001/IE01530/F0041/X153/R0105/001/C0	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X153/R0105/001/C0	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X153/R0105/001/C0	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X153/R0105/001/C0	Employee Related Cost (Accommodation, Tra	-		-	-	-	-
Total Employee Related Cost		**2 040 994.89**	**2 271 776.47**	**3 181 903.29**	**3 181 903.29**	**3 286 906.10**	**3 392 087.10**
GRAND TOTAL EXPENDITURE (PUBLIC SAFETY)		**3 101 804.72**	**3 248 964.71**	**3 515 103.98**	**3 515 103.98**	**3 631 102.42**	**3 747 297.69**
TOTAL EXPENDITURE COMMUNITY SERVICES		**31 841 232.11**	**31 397 984.69**	**30 068 272.97**	**29 865 422.72**	**30 850 981.67**	**31 838 213.08**
(SUPLUS)/DEFICIT		**- 1 005 761.62**	**- 607 761.62**	**- 121 571.00**	**- 121 571.00**	**- 655 837.24**	**- 676 824.03**

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
HUMAN RESOURCES							
REVENUE							
D0001/IR02344/F0041/X051/	National Revenue Fund (Equitable Share)	- 13 485 894.50	- 13 158 274.27	- 12 125 505.35	- 11 892 534.95	- 12 564 518.41	- 12 966 583.00
Total Transfers and Subsidies		**- 13 485 894.50**	**- 13 158 274.27**	**- 12 125 505.35**	**- 11 892 534.95**	**- 12 564 518.41**	**- 12 966 583.00**
				-			
Operational Revenue				-			
D0001/IR01424/F0045/X051/	Skills Development Levy Refund		- 638 400.00	- 270 600.00	- 270 600.00		
Total			**- 638 400.00**	**- 270 600.00**	**- 270 600.00**	-	-
TOTAL REVENUE		**- 13 485 894.50**	**- 13 796 674.27**	**- 12 396 105.35**	**- 12 163 134.95**	**- 12 564 518.41**	**- 12 966 583.00**
				-			
General Expenditure				-			
	Recruitment			-			
O0001/IE00692/F0041/X051/I	Recruitme (Vetting)	70 000.00	75 000.00	25 000.00	25 000.00	25 825.00	26 651.40
O0001/IE00677/F0041/X051/I	Recruitment (Catering)	10 000.00	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00841/F0041/X051/I	Recruitment (Medical Examination)	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE00063/F0041/X051/I	Recruitment (S & T)	20 000.00	15 000.00	15 000.00	15 000.00	15 495.00	15 990.84
		-	-	-	-	-	-
O0001/IE00751/F0041/X051/I	General Advertisement	700 000.00	360 000.00	360 000.00	360 000.00	371 880.00	383 780.16
	Employee wellness	-	-	-	-	-	-
O1299-4/IE00677/F0041/X05	Employee wellness (Catering Services)	80 000.00	79 849.80	70 000.00	70 000.00	72 310.00	74 623.92
O1299-4/IE00754/F0041/X05	Employee wellness (Promotional Items)	30 000.00	29 892.00	29 000.00	29 000.00	29 957.00	30 915.62
O1299-4/IE00847/F0041/X05	Employee wellness (Training and Awaren	50 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1299-4/IE00847/F0041/X05	Employee wellness (Project Coordinator)	90 000.00	269 000.00	250 000.00	250 000.00	258 250.00	266 514.00
O1299-4/IE00754/F0041/X05	Employee wellness (Sport Kit/Gear)	10 000.00	-	-	-	-	-
O1299-4/IE00754/F0041/X05	Employee wellness (Sport Kit/Gear)	-		-	-	-	-
	OHS	-	-	-	-	-	-
O0016-3/IE00060/F0041/X05	OHS (Accommodation)	20 000.00	30 000.00	30 000.00	-	-	-
O0016-3/IE00677/F0041/X05	OHS (Catering)	30 000.00	-	-	-	-	-
O0016-3/IE00754/F0041/X05	OHS (Promotional material)	60 000.00	19 480.00	19 480.00	19 480.00	20 122.84	20 766.77
NEW	OHS (Regas and Service)			40 000.00	40 000.00	41 320.00	42 642.24
NEW	OHS(Procument of OHS item)			50 000.00	50 000.00	51 650.00	53 302.80
O0016-3/IE00847/F0041/X05	OHS (Risk Assesment and Onsite Emerge	150 000.00	300 000.00	80 000.00	80 000.00	82 640.00	85 284.48
	Professional Fees	-	-	-	-	-	-
O1300-3/IE00840/F0041/X05	Professional Fees PMS /Job Evaluation	450 000.00	451 728.26	20 000.00	20 000.00	20 660.00	21 321.12

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
		-	-	-	-	-	-
O0001/IE00595/F0041/X051/I	Skills Development Levies (Skills Develo	45 083.30	59 016.01	59 016.01	60 766.69	62 771.99	64 780.69
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O1300-2/IE00061/F0041/X05	Subsistence & Travelling Allowance (Dai	-	-	-	-	-	-
O1300-2/IE01581/F0041/X05	Subsistence,Travelling & Accommodatio	30 000.00	25 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1300-2/IE00060/F0041/X05	Subsistence,Travelling & Accommodatio	40 000.00	35 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1300-2/IE00810/F0041/X05	Conferences/Training (Registration Fees:S	20 000.00	-	-	30 000.00	30 990.00	31 981.68
O1300-2/IE00144/F0041/X05	Subsistence and Travelling Allowance (O	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1300-2/IE01583/F0041/X05	Subsistence,Travelling & Accommodatio	5 000.00	-	-	-	-	-
O1300-2/IE00143/F0041/X05	Subsistence,Travelling & Accommodatio	20 000.00	15 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O1300-2/IE00063/F0041/X05	Subsistence,Travelling & Accommodatio	-	-	-	-	-	-
	Training and Seminars	-	-	-	-	-	-
O1232-8/IE00703/F0041/X05	Training and Seminars (Transport)	-	-	-	-	-	-
O1232-8/IE00060/F0041/X05	Training and Seminars (Accommodation)	350 000.00	350 000.00	200 000.00	250 000.00	258 250.00	266 514.00
O1232-8/IE00677/F0041/X05	Training and Seminars (Catering)	20 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O1232-8/IE00019/F0041/X05	Training and Seminars (Service Provider)	500 000.00	500 000.00	350 000.00	450 000.00	464 850.00	479 725.20
O1232-8/IE00019/F0045/X05	Training and Seminars (Service Provider grant)		638 400.00	270 600.00	270 600.00	279 529.80	288 474.75
O1232-8/IE01581/F0041/X05	Training and Seminars(Flight)	50 000.00	40 478.61	-	-	-	-
O1232-8/IE00143/F0041/X05	Training and Seminars(Car Hire)	25 000.00	25 000.00	-	-	-	-
	Municipal Finance Management Progr	-	-	-	-	-	-
O0001/IE00672/F0041/X051/I	MFMP (Service Provider)	250 000.00	245 000.00	100 000.00	-	-	-
O0001/IE00060/F0041/X051/I	MFMP (Accommodtion)	50 000.00	76 000.00	50 000.00	-	-	-
		-	-	-	-	-	-
O0001/IE00584/F0041/X051/I	Membership Fees (Membership Fees) SA	2 122 293.80	1 094 080.68	1 094 080.68	1 094 080.68	1 130 185.34	1 166 351.27
O0001/IE00609/F0041/X051/I	Insurance WCA (Insurance WCA)	500 000.00	550 000.00	500 000.00	500 000.00	516 500.00	533 028.00
O0001/IE00555/F0041/X051/I	Study Assistant (Internal)	688 544.00	588 544.00	588 544.00	588 544.00	607 965.95	627 420.86
Total General Expenditure		**6 525 921.10**	**5 981 469.36**	**4 372 726.69**	**4 374 471.37**	**4 518 828.93**	**4 663 431.45**
				-		-	
Employee Related Cost				-		-	
O0001/IE00036/F0041/X051/I	Employee Related Costs (Salaries and All	3 296 096.94	3 517 085.81	3 714 454.67	3 714 454.67	3 837 031.67	3 959 816.69
O0001/IE00038/F0041/X051/I	Employee Related Cost (Bonus)	269 674.75	295 214.02	304 537.89	304 537.89	314 587.64	324 654.44
O0001/IE00040/F0041/X051/I	Employee Related Cost (Bargaining Cour	1 230.85	1 498.80	1 506.00	1 506.00	1 555.70	1 605.48
O0001/IE00043/F0041/X051/I	Employee Related Cost-Medical Aid	236 387.25	293 183.40	325 521.58	325 521.58	336 263.79	347 024.23
O0001/IE00044/F0041/X051/I	Employee Related Cost (Provident Fund a	790 949.80	900 858.90	913 715.72	913 715.72	943 868.34	974 072.12
O0001/IE00045/F0041/X051/I	Employee Related Cost (UIF)	17 603.52	17 203.52	19 128.96	19 128.96	19 760.22	20 392.54

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00110/F0041/X051/I	Employee Related Cost (Long Term Servi	-	-	-	-	-	-
O0001/IE00126/F0041/X051/I	Employee Related Cost (Vehicle Allowan	97 520.19	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X051/I	Employee Related Cost (Housing Subsidy	27 996.00	28 085.52	29 349.37	29 349.37	30 317.90	31 288.07
O0001/IE01530/F0041/X051/I	Employee related cost (Leave Pay)	-	46 987.50	-	-	-	-
O0001/IE03969/F0041/X051/I	Employee Related Cost (Overtime)	77 866.48	47 866.48	-	-	-	-
O0001/IE06075/F0041/X051/I	Employee related cost Director Corporate	643 877.56	969 544.76	1 013 174.27	731 509.20	755 649.00	779 829.77
O0001/IE06196/F0041/X051/I	Employee related cost Director Corporate	68 587.66	69 493.80	69 493.80	69 493.80	71 787.10	74 084.28
O0001/IE06117/F0041/X051/I	Employee related cost Director Corporate	-	-	-	-	-	-
O0001/IE06262/F0041/X051/I	Employee related cost Director Corporate	2 125.44	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE06919/F0041/X051/I	Employee related cost Director Corporate	220 056.96	220 056.96	220 056.96	267 000.96	275 811.99	284 637.98
O0001/IE06830/F0041/X051/I	Employee Related Cost (Director finance	54 000.00	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06075/F0041/X051/I	Employee Related Cost (Director finance	84 000.00	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06075/F0041/X051/I	Employee Related Cost (Director finance	72 000.00	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X051/I	Subsistence,Travelling & Accommodatio	-		-	-	-	-
Total Employee Related Cost		**5 959 973.40**	**6 715 204.91**	**6 923 384.66**	**6 688 663.58**	**6 909 389.48**	**7 130 489.94**
				-			
Transfers and Subsidies				-			
O1246-1/IE01321/F0041/X05	Study Assistants (External)	1 000 000.00	1 100 000.00	1 100 000.00	1 100 000.00	1 136 300.00	1 172 661.60
Total Transfer and Subsidies		**1 000 000.00**	**1 100 000.00**	**1 100 000.00**	**1 100 000.00**	**1 136 300.00**	**1 172 661.60**
GRAND TOTAL EXPENDITURE (HUMAN RESOURCES)		**13 485 894.50**	**13 796 674.27**	**12 396 105.35**	**12 163 134.95**	**12 564 518.41**	**12 966 583.00**
				-			
INFORMATION TECHNOLOGY				-			
REVENUE				-			
D0001/IR02344/F0041/X052/	National Revenue Fund (Equitable Share)	- 6 766 661.05	- 6 826 727.61	- 6 750 736.43	- 6 750 736.43	- 6 973 510.74	- 7 196 663.08
Total Transfers and Subsidies		**- 6 766 661.05**	**- 6 826 727.61**	**- 6 750 736.43**	**- 6 750 736.43**	**- 6 973 510.74**	**- 7 196 663.08**
TOTAL REVENUE		**- 6 766 661.05**	**- 6 826 727.61**	**- 6 750 736.43**	**- 6 750 736.43**	**- 6 973 510.74**	**- 7 196 663.08**
				-			
General Expenditure				-			
O0001/IE00792/F0041/X052/I	Computer Software, Programme and Lice	2 700 000.00	2 700 000.00	2 700 000.00	2 700 000.00	2 789 100.00	2 878 351.20
O0001/IE00784/F0041/X052/I	Internet Access (Internet Access)	300 000.00	380 000.00	380 000.00	380 000.00	392 540.00	405 101.28
	Professional Fees	-	-	-	-	-	-
O0018-2/IE00844/F0041/X05	Professional Fees (ICT Maintenance)	920 000.00	1 020 000.00	920 000.00	920 000.00	950 360.00	980 771.52
O0018-2/IE00844/F0041/X05	Professional Fees (Cyber security services	100 000.00	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X052/I	Subsistence,Travelling & Accommodatior	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00060/F0041/X052/I	Subsistence,Travelling & Accommodatior	10 000.00	4 000.00	4 000.00	4 000.00	4 132.00	4 264.22
O0001/IE00059/F0041/X052/I	Conferences/Training (Registration Fees:S	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00144/F0041/X052/I	Subsistence and Travelling Allowance (O	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X052/I	Subsistence,Travelling & Accommodatior	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X052/I	Subsistence,Travelling & Accommodatior	8 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
		-	-	-	-	-	-
O0001/IE00595/F0041/X052/I	Skills Development Levies (Skills Develo	17 390.38	18 179.42	20 304.86	20 304.86	20 974.92	21 646.12
		-	-	-	-	-	-
	Repairs and Maintenance:	-	-	-	-	-	-
O1547-3/IE00793/F0041/X05	Repairs and Maintenance: (Computers)	70 000.00	96 400.00	70 000.00	70 000.00	72 310.00	74 623.92
O2774-1/IE00649/F0041/X05	Repairs and Maintenance: (Buildings)	200 000.00	76 000.00	76 000.00	76 000.00	78 508.00	81 020.26
O1562-4/IE00650/F0041/X05	Maintenance of Office Equipment (Small	50 000.00	100 000.00	70 000.00	70 000.00	72 310.00	74 623.92
NEW	Network and Server upgrage			-	-	-	
O1547-3/IE00796/F0041/X05	Repairs and Maintenance: (WIFI Network	70 000.00	43 600.00	40 000.00	40 000.00	41 320.00	42 642.24
Total General Expenditure		**4 480 390.38**	**4 474 179.42**	**4 316 304.86**	**4 316 304.86**	**4 458 742.92**	**4 601 422.69**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X052/I	Employee Related Costs (Salaries and All	1 637 995.19	1 679 202.91	1 752 067.04	1 752 067.04	1 809 885.26	1 867 801.59
O0001/IE00038/F0041/X052/I	Employee Related Cost (Bonus)	131 499.60	135 346.19	138 267.48	138 267.48	142 830.30	147 400.87
O0001/IE00040/F0041/X052/I	Employee Related Cost (Bargaining Cour	553.80	451.80	451.80	451.80	466.71	481.64
O0001/IE00043/F0041/X052/I	Employee Related Cost-Medical Aid	78 664.40	78 354.00	79 477.45	79 477.45	82 100.20	84 727.41
O0001/IE00044/F0041/X052/I	Employee Related Cost (Provident Fund a	318 615.87	334 671.13	340 671.36	340 671.36	351 913.52	363 174.75
O0001/IE00045/F0041/X052/I	Employee Related Cost (UIF)	8 501.76	8 501.76	8 501.76	8 501.76	8 782.32	9 063.35
O0001/IE00110/F0041/X052/I	Employee Related Cost (Long Term Servi	-	5 977.64	-	-	-	-
O0001/IE00126/F0041/X052/I	Employee Related Cost (Vehicle Allowan	96 442.06	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X052/I	Employee Related Cost (Housing Subsidy	13 998.00	14 042.76	14 674.68	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X052/I	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X052/I	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X052/I	Subsistence,Travelling & Accommodatior	-		-	-	-	-
Total Employee Related Cost		**2 286 270.67**	**2 352 548.19**	**2 434 431.57**	**2 434 431.57**	**2 514 767.82**	**2 595 240.39**
GRAND TOTAL EXPENDITURE (IT)		**6 766 661.05**	**6 826 727.61**	**6 750 736.43**	**6 750 736.43**	**6 973 510.74**	**7 196 663.08**
				-			

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
ADMINISTRATION				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X046/	National Revenue Fund (Equitable Share)	- 33 549 861.45	- 33 281 919.39	- 34 173 419.88	- 34 173 419.88	- 25 733 142.74	- 36 404 259.32
Total Transfers and Subsidies		**- 33 549 861.45**	**- 33 281 919.39**	**- 34 173 419.88**	**- 34 173 419.88**	**- 25 733 142.74**	**- 36 404 259.32**
TOTAL REVENUE		**- 33 549 861.45**	**- 33 281 919.39**	**- 34 173 419.88**	**- 34 173 419.88**	**- 25 733 142.74**	**- 36 404 259.32**
General Expenditure				-			
				-			
O0001/IE00683/F0041/X046/I	Cleaning Services (Cleaning and Hygiene	1 641 516.84	1 641 516.84	1 691 516.84	1 691 516.84	1 747 336.90	1 803 251.68
		-	-	-	-	-	-
	Municipal Branding	-	-	-	-	-	-
O0001/IE00645/F0041/X046/I	Car Branding	75 000.00	74 690.00	70 000.00	70 000.00	72 310.00	74 623.92
O1239-2/IE00645/F0041/X04	Diary/calender's/folders/Flags/Banners	110 000.00	110 000.00	80 000.00	80 000.00	82 640.00	85 284.48
	Council Meetings	-	-	-	-	-	-
O0006-2/IE00677/F0041/X04	Council Meetings (Catering)	165 000.00	165 000.00	140 000.00	140 000.00	144 620.00	149 247.84
O0006-2/IE00667/F0041/X04	Council Meetings (Sound system)	15 000.00	-	-	-	-	-
O0006-2/IE00060/F0041/X04	Council Meetings (Accommodation and v	100 000.00	23 043.48	20 000.00	20 000.00	20 660.00	21 321.12
NEW	Inauguration Of Council	-	-	400 000.00	400 000.00	413 200.00	426 422.40
O0001/IE00771/F0041/X046/I	Postal Services (Postal Services)	30 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00595/F0041/X046/I	Skills Development Levies (Skills Develo	66 952.58	67 249.58	67 249.58	67 249.58	69 468.82	71 691.82
		-	-	-	-	-	-
	Professional Fees	-	-	-	-	-	-
O0018-1/IE00021/F0041/X04	Professional Fees (Electronic Records ma	50 000.00	73 000.00	50 000.00	50 000.00	51 650.00	53 302.80
	Rentals	-	-	-	-	-	-
O0001/IE00545/F0041/X046/I	Rentals (Lease fee)	1 400 000.00	1 400 000.00	1 500 000.00	1 500 000.00	1 549 500.00	1 599 084.00
O0001/IE00539/F0041/X046/I	Rentals (Extra Copies)	200 000.00	200 000.00	140 000.00	140 000.00	144 620.00	149 247.84
		-	-	-	-	-	-
O0001/IE00735/F0041/X046/I	Municipal Running Cost/Overdue Accour	-	-	-	-	-	-
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X046/I	Subsistence,Travelling & Accommodatior	10 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X046/I	Subsistence,Travelling & Accommodatior	10 000.00	8 000.00	8 000.00	8 000.00	8 264.00	8 528.45
O0001/IE00059/F0041/X046/I	Conferences/Training (Registration Fees:S	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00144/F0041/X046/I	Subsistence and Travelling Allowance (O	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X046/I	Subsistence,Travelling & Accommodatior	5 000.00	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00143/F0041/X046/I	Subsistence,Travelling & Accommodatio	8 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
		-	-	-	-	-	-
O0001/IE00698/F0041/X046/I	Municipal Security services	15 618 960.18	15 618 960.18	15 618 960.18	15 618 960.18	6 566 385.87	16 624 166.23
O0001/IE00663/F0041/X046/I	Cash collection services.	35 000.00	-	-	-	-	-
O0001/IE00778/F0041/X046/I	Telephones (Telephones)	1 060 000.00	1 060 000.00	1 000 000.00	1 000 000.00	1 033 000.00	1 066 056.00
O0001/IE00579/F0041/X046/I	Municipal Electricity and Water	2 300 000.00	2 300 000.00	2 300 000.00	2 300 000.00	2 375 900.00	2 451 928.80
O0001/IE00769/F0041/X046/I	Cellphones Charges (Cellphones Charges	1 500 000.00	1 500 000.00	1 500 000.00	1 500 000.00	1 549 500.00	1 599 084.00
O0001/IE00604/F0041/X046/I	Uniforms/ PPE (Uniforms/ PPE)	200 000.00	215 000.00	200 000.00	200 000.00	206 600.00	213 211.20
O0001/IE00584/F0041/X046/I	Membership Fees (Membership Fees)	5 500.00	-	-	-	-	-
O0001/IE00655/F0041/X046/I	Fumigation and Pest Control	80 000.00	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
Total General Expenditure		**24 705 929.60**	**24 552 460.08**	**24 881 726.60**	**24 881 726.60**	**16 134 823.58**	**26 498 793.94**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X046/I	Employee Related Costs (Salaries and All	5 965 253.27	5 815 996.34	6 261 875.20	6 261 875.20	6 468 517.08	6 675 509.63
O0001/IE00038/F0041/X046/I	Employee Related Cost (Bonus)	497 104.44	507 920.82	521 822.93	521 822.93	539 043.09	556 292.47
O0001/IE00040/F0041/X046/I	Employee Related Cost (Bargaining Cour	3 154.80	3 162.60	3 313.20	3 313.20	3 422.54	3 532.06
O0001/IE00043/F0041/X046/I	Employee Related Cost-Medical Aid	712 228.81	702 294.00	739 132.39	739 132.39	763 523.76	787 956.52
O0001/IE00044/F0041/X046/I	Employee Related Cost (Provident Fund a	1 389 606.54	1 391 991.44	1 447 394.92	1 447 394.92	1 495 158.96	1 543 004.04
O0001/IE00045/F0041/X046/I	Employee Related Cost (UIF)	46 759.68	43 551.43	45 676.87	45 676.87	47 184.21	48 694.10
O0001/IE00110/F0041/X046/I	Employee Related Cost (Long Term Servi	-	-	-	-	-	-
O0001/IE00126/F0041/X046/I	Employee Related Cost (Vehicle Allowan	144 992.71	148 249.56	154 920.79	154 920.79	160 033.18	165 154.24
O0001/IE01521/F0041/X046/I	Employee Related Cost (Housing Subsidy	26 624.00	28 085.52	29 349.37	29 349.37	30 317.90	31 288.07
O0001/IE01530/F0041/X046/I	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X046/I	Employee Related Cost (Overtime)	58 207.60	88 207.60	88 207.60	88 207.60	91 118.45	94 034.24
O0001/IE00119/F0041/X046/I	Subsistence,Travelling & Accommodatio	-		-	-	-	-
Total Employee Related Cost		**8 843 931.85**	**8 729 459.31**	**9 291 693.28**	**9 291 693.28**	**9 598 319.16**	**9 905 465.37**
GRAND TOTAL EXPENDITURE (ADMINISTRATION)		**33 549 861.45**	**33 281 919.39**	**34 173 419.88**	**34 173 419.88**	**25 733 142.74**	**36 404 259.32**
				-			
FLEET MANAGEMENT				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X050/	National Revenue Fund (Equitable Share)	- 9 387 383.58	- 9 712 433.10	- 8 986 523.21	- 8 986 523.21	- 9 283 078.48	- 9 580 136.99
Total Transfers and Subsidies		**- 9 387 383.58**	**- 9 712 433.10**	**- 8 986 523.21**	**- 8 986 523.21**	**- 9 283 078.48**	**- 9 580 136.99**

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
TOTAL REVENUE		**- 9 387 383.58**	**- 9 712 433.10**	**- 8 986 523.21**	**- 8 986 523.21**	**- 9 283 078.48**	**- 9 580 136.99**
				-			
General Expenditure				-			
O0001/IE00607/F0041/X050/I	Fuel and Oil (Fuel and Oil)	4 000 000.00	4 050 000.00	3 700 000.00	3 700 000.00	3 822 100.00	3 944 407.20
O0001/IE00602/F0041/X050/I	Toll Gate Fees	100 000.00	80 000.00	80 000.00	80 000.00	82 640.00	85 284.48
O0001/IE00807/F0041/X050/I	Licence and Registration fees	260 000.00	240 000.00	240 000.00	240 000.00	247 920.00	255 853.44
O0001/IE00605/F0041/X050/I	Vehicle Tracking Device (Tracking devic	150 000.00	-	-	-	-	-
O0001/IE00605/F0041/X050/I	Vehicle Tracking Device (Tracking opera	100 000.00	80 000.00	80 000.00	80 000.00	82 640.00	85 284.48
	Repairs and Maintanance	-	-	-	-	-	-
O1565-4/IE00651/F0041/X05	Repairs and Maintenance: (Vehicles)	3 200 000.00	3 686 000.00	3 200 000.00	3 200 000.00	3 305 600.00	3 411 379.20
		-	-	-	-	-	-
O0001/IE00595/F0041/X050/I	Skills Development Levies (Skills Develo	10 426.80	11 259.10	11 259.10	11 259.10	11 630.65	12 002.83
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X050/I	Subsistence,Travelling & Accommodatio	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00060/F0041/X050/I	Subsistence,Travelling & Accommodatio	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00059/F0041/X050/I	Conferences/Training (Registration Fees:	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00144/F0041/X050/I	Subsistence and Travelling Allowance (O	10 000.00	-	-	-	-	-
O0001/IE01583/F0041/X050/I	Subsistence,Travelling & Accommodatio	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X050/I	Subsistence,Travelling & Accommodatio	8 000.00	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00119/F0041/X050/I	Subsistence,Travelling & Accommodatio	-	-	-	-	-	-
Total General Expenditure		**7 873 426.80**	**8 174 259.10**	**7 338 259.10**	**7 338 259.10**	**7 580 421.65**	**7 822 995.14**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X050/I	Employee Related Costs (Salaries and All	962 365.42	987 128.24	1 031 549.01	1 031 549.01	1 065 590.13	1 099 689.01
O0001/IE00038/F0041/X050/I	Employee Related Cost (Bonus)	80 197.12	81 924.00	85 962.42	85 962.42	88 799.18	91 640.75
O0001/IE00040/F0041/X050/I	Employee Related Cost (Bargaining Cour	286.80	451.80	451.80	451.80	466.71	481.64
O0001/IE00043/F0041/X050/I	Employee Related Cost-Medical Aid	87 900.77	128 746.50	130 162.71	130 162.71	134 458.08	138 760.74
O0001/IE00044/F0041/X050/I	Employee Related Cost (Provident Fund a	245 269.43	259 121.22	262 785.94	262 785.94	271 457.87	280 144.52
O0001/IE00045/F0041/X050/I	Employee Related Cost (UIF)	6 376.32	6 376.32	6 376.32	6 376.32	6 586.74	6 797.51
O0001/IE00110/F0041/X050/I	Employee Related Cost (Long Term Servi	-	-	-	-	-	-
O0001/IE00126/F0041/X050/I	Employee Related Cost (Vehicle Allowan	94 635.00	37 500.00	94 050.00	94 050.00	97 153.65	100 262.57
O0001/IE01521/F0041/X050/I	Employee Related Cost (Housing Subsidy	-	-	-	-	-	-
O0001/IE01530/F0041/X050/I	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X050/I	Employee Related Cost (Overtime)	36 925.92	36 925.92	36 925.92	36 925.92	38 144.48	39 365.10
Total Employee Related Cost		**1 513 956.78**	**1 538 174.00**	**1 648 264.11**	**1 648 264.11**	**1 702 656.83**	**1 757 141.85**

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
TOTAL FLEET MANAGEMENT		**9 387 383.58**	**9 712 433.10**	**8 986 523.21**	**8 986 523.21**	**9 283 078.48**	**9 580 136.99**
				-			
LEGAL SERVICES				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X053/	National Revenue Fund (Equitable Share)	- 3 580 385.69	- 3 147 191.32	- 2 897 170.42	- 2 897 170.42	- 2 992 777.05	- 3 056 564.23
Total Transfers and Subsidies		**- 3 580 385.69**	**- 3 147 191.32**	**- 2 897 170.42**	**- 2 897 170.42**	**- 2 992 777.05**	**- 3 056 564.23**
TOTAL REVENUE		**- 3 580 385.69**	**- 3 147 191.32**	**- 2 897 170.42**	**- 2 897 170.42**	**- 2 992 777.05**	**- 3 056 564.23**
				-			
General Expenditure				-			
O0001/IE00008/F0041/X053/I	Legal/ Consulting Fees (Legal/ Consulting	2 200 000.00	1 722 800.00	1 400 000.00	1 400 000.00	1 446 200.00	1 492 478.40
NEW	Local Government Library (for new Cour	-		30 000.00	30 000.00	30 990.00	
O0001/IE00595/F0041/X053/I	Skills Development Levies (Skills Develo	6 729.92	8 166.95	8 166.95	8 166.95	8 436.46	8 706.43
	Disciplinary Board	-	-	-	-	-	-
O0006-10/IE00815/F0041/X0	DB Allowance Fees	200 000.00	200 000.00	200 000.00	200 000.00	206 600.00	213 211.20
O0006-10/IE00144/F0041/X0	DB S & T	25 000.00	25 000.00	25 000.00	25 000.00	25 825.00	26 651.40
O0006-10/IE00677/F0041/X0	DB Catering	15 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X053/I	Subsistence,Travelling & Accommodatio	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00060/F0041/X053/I	Subsistence,Travelling & Accommodatio	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X053/I	Conferences/Training (Registration Fees:S	50 000.00	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O0001/IE00144/F0041/X053/I	Subsistence and Travelling Allowance (O	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE01583/F0041/X053/I	Subsistence,Travelling & Accommodatio	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X053/I	Subsistence,Travelling & Accommodatio	10 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
-	-	**2 551 729.92**	**2 049 966.95**	**1 757 166.95**	**1 757 166.95**	**1 815 153.46**	**1 841 256.69**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X053/I	Employee Related Costs (Salaries and All	693 988.30	720 181.48	752 589.64	752 589.64	777 425.10	802 302.70
O0001/IE00038/F0041/X053/I	Employee Related Cost (Bonus)	57 832.36	59 657.18	62 715.80	62 715.80	64 785.43	66 858.56
O0001/IE00040/F0041/X053/I	Employee Related Cost (Bargaining Cour	143.40	150.60	150.60	150.60	155.57	160.55
O0001/IE00043/F0041/X053/I	Employee Related Cost-Medical Aid	-	30 416.40	30 750.98	30 750.98	31 765.76	32 782.27
O0001/IE00044/F0041/X053/I	Employee Related Cost (Provident Fund a	176 870.58	188 693.28	191 351.01	191 351.01	197 665.59	203 990.89
O0001/IE00045/F0041/X053/I	Employee Related Cost (UIF)	2 125.44	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84

2026/2027 FINAL OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00110/F0041/X053/I	Employee Related Cost (Long Term Servi	-	-	-	-	-	-
O0001/IE00126/F0041/X053/I	Employee Related Cost (Vehicle Allowan	97 695.69	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X053/I	Employee Related Cost (Housing Subsidy	-	-	-	-	-	-
O0001/IE01530/F0041/X053/I	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X053/I	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X053/I	Subsistence,Travelling & Accommodatio	-		-	-	-	-
Total Employee Related Cost		**1 028 655.77**	**1 097 224.37**	**1 140 003.47**	**1 140 003.47**	**1 177 623.59**	**1 215 307.54**
TOTAL LEGAL SERVICES		**3 580 385.69**	**3 147 191.32**	**2 897 170.42**	**2 897 170.42**	**2 992 777.05**	**3 056 564.23**
TOTAL EXPENDITURE CORPORATE SERVICES		**66 770 186.27**	**66 764 945.69**	**65 203 955.30**	**64 970 984.90**	**57 547 027.41**	**69 204 206.61**
(SUPLUS)/DEFICIT		-	-	-		-	-

2026/2027 FINAL OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
LOCAL ECONOMIC DEVELOPMENT							
REVENUE							
D0001/IR02344/F0041/X098/R0106/00	National Revenue Fund (Equitable Share)	- 10 148 857.77	- 10 258 444.15	- 7 358 811.95	- 7 100 961.70	- 7 335 293.43	- 7 570 022.82
Total Transfers and Subsidies		**- 10 148 857.77**	**- 10 258 444.15**	**- 7 358 811.95**	**- 7 100 961.70**	**- 7 335 293.43**	**- 7 570 022.82**
TOTAL REVENUE		**- 10 148 857.77**	**- 10 258 444.15**	**- 7 358 811.95**	**- 7 100 961.70**	**- 7 335 293.43**	**- 7 570 022.82**
				-			
General Expenditure				-			
	Ndwedwe Music Festival			-			
O1354-1/IE00636/F0041/X098/R0106/(	Ndwedwe Music Festival (Grant)	2 200 000.00	2 200 000.00	-	-	-	-
	Cluster Commercial Gardens	-	-	-	-	-	-
O1217-2/IE00754/F0041/X098/R0106/(	Cluster Commercial Gardens (agricultural tool)	150 000.00	145 600.00	145 000.00	135 000.00	139 455.00	143 917.56
O1217-5/IE00663/F0041/X098/R0106/(	Cluster Commercial Gardens (Gardens Fencing	150 000.00	149 997.00	149 000.00	139 000.00	143 587.00	148 181.78
O1217-5/IE00629/F0041/X098/R0106/(	Cluster Commercial Gardens (Water Supply sys	150 000.00	149 800.00	149 000.00	149 000.00	153 917.00	158 842.34
O1217-1/IE00642/F0047/X098/R0106/(	Cluster Commercial Gardens (Support Seeds)	250 000.00	195 400.00	190 000.00	180 000.00	185 940.00	191 890.08
	Cooperatives Development	-	-	-	-	-	-
O1249-4/IE00677/F0041/X098/R0106/(	Cooperatives Development (Catering)	60 000.00	59 750.00	50 000.00	50 000.00	51 650.00	53 302.80
O1249-3/IE00672/F0041/X098/R0106/(	Cooperatives Development (Identification and	100 000.00	100 000.00	100 000.00	100 000.00	103 300.00	106 605.60
O1249-5/IE00703/F0041/X098/R0106/(	Cooperatives Development (Transport)	60 000.00	29 400.00	29 000.00	29 000.00	29 957.00	30 915.62
O1249-3/IE00847/F0041/X098/R0106/(	Cooperatives Development (Support)	200 000.00	368 000.00	200 000.00	190 000.00	196 270.00	202 550.64
	LED	-	-	-	-	-	-
O1217-3/IE00667/F0041/X098/R0106/(	LED (Sound system)	20 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O1217-3/IE00703/F0041/X098/R0106/(	LED (Transport)	40 000.00	18 000.00	18 000.00	18 000.00	18 594.00	19 189.01
O1217-3/IE00677/F0041/X098/R0106/(	LED (Catering Services)	40 000.00	43 000.00	40 000.00	40 000.00	41 320.00	42 642.24
		-	-	-	-	-	-
O1244-1/IE00604/F0041/X098/R0105/(	EDP Uniform and Protective Clothing	30 000.00	29 962.98	29 962.98	24 962.98	25 786.76	26 611.93
O0091/IE00016/F0041/X098/R0106/00	Membership Fee	-	-	-	-	-	-
O0001/IE00595/F0041/X098/R0105/00	Skills Development Levies (Skills Development	46 869.57	40 712.50	40 712.50	42 781.42	44 193.21	45 607.39
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE00060/F0041/X098/R0105/00	Subsistence,Travelling & Accommodation (Tra	15 000.00	13 685.13	13 685.13	13 685.13	14 136.74	14 589.11
O0001/IE00144/F0041/X098/R0105/00	Subsistence and Travelling Allowance (Own Tr	10 000.00	28 200.00	13 200.00	13 200.00	13 635.60	14 071.94
O0001/IE01581/F0041/X098/R0105/00	Subsistence,Travelling & Accommodation (Flig	10 000.00	-	-	-	-	-
O0001/IE00143/F0041/X098/R0105/00	Subsistence,Travelling & Accommodation (Car	10 000.00	-	-	-	-	-
O1232-11/IE00059/F0041/X098/R0106	Conferences/Training (Registration Fees:Semin	10 000.00	-	-	-	-	-
O1232-11/IE00061/F0041/X098/R0106	Subsistence & Travelling Allowance (Daily All	-	-	-	-	-	-
O1232-11/IE01583/F0041/X098/R0106	Subsistence,Travelling & Accommodation (Car	-	-	-	-	-	-
	SMME Development	-	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O1224-2/IE00632/F0041/X098/R0106/(	SMME Development (Catering)	40 000.00	27 000.00	27 000.00	27 000.00	27 891.00	28 783.51
O1303-1/IE00022/F0041/X098/R0106/(	SMME Development (Gaps Identification and	270 000.00	268 500.00	100 000.00	100 000.00	103 300.00	106 605.60
O1305-4/IE00667/F0041/X098/R0106/(	SMME Development (sound system)	20 000.00	9 800.00	9 800.00	9 800.00	10 123.40	10 447.35
O1249-2/IE00697/F0041/X098/R0106/(	SMME Development (Support)	200 000.00	199 500.00	190 000.00	180 000.00	185 940.00	191 890.08
O1305-3/IE00671/F0041/X098/R0106/(	SMME Development (Transport)	40 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1305-3/IE00754/F0041/X098/R0106/(	SMME Equipment /tools	200 000.00	197 800.00	190 000.00	190 000.00	196 270.00	202 550.64
	FARMERS MARKET DAY	-	-	-	-	-	-
O1218-1/IE00571/F0041/X098/R0106/(	Farmers Market Day (Tent/marquee)	100 000.00	87 250.00	-	-	-	-
O1218-1/IE00677/F0041/X098/R0106/(	Farmers Market Day (Catering)	40 000.00	39 850.00	-	-	-	-
O1218-1/IE00703/F0041/X098/R0106/(	Farmers Market Day (Transport)	50 000.00	49 500.00	-	-	-	-
O1218-1/IE00667/F0041/X098/R0106/(	Farmers Market Day (Sound System)	10 000.00	10 000.00	-	-	-	-
	Tourisim development	-	-	-	-	-	-
O1354-2/IE00583/F0041/X098/R0106/(	Tourisim development (Tourism guide(booklet	100 000.00	99 950.00	-	-	-	-
O1354-2/IE00594/F0041/X098/R0106/(	Tourisim development (exhibition stand(tourism	100 000.00	-	-	-	-	-
O1354-2/IE00667/F0041/X098/R0106/(	Tourisim development (Sound system)	10 000.00	10 000.00	-	-	-	-
O1354-2/IE00677/F0041/X098/R0106/(	Tourisim development(Catering)	30 000.00	29 700.00	-	-	-	-
O1354-2/IE00754/F0041/X098/R0106/(	Tourisim development(Tourism awareness (gifts	30 000.00	29 750.00	-	-	-	-
O1354-2/IE00671/F0041/X098/R0106/(	Tourisim development(Transport)	40 000.00	36 000.00	-	-	-	-
O1354-2/IE00847/F0041/X098/R0106/(	Business plans and proposals	120 000.00	118 990.00	-	-	-	-
Total General Expenditure		**4 951 869.57**	**4 825 097.61**	**1 724 360.61**	**1 671 429.53**	**1 726 586.70**	**1 781 837.48**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X098/R0105/00	Employee Related Cost (Salaries and Allowanc	2 834 784.31	2 762 268.96	2 883 871.06	2 883 871.06	2 979 038.81	3 074 368.05
O0001/IE00038/F0041/X098/R0105/00	Employee Related Cost (Bonus)	231 232.03	190 284.56	235 322.59	235 322.59	243 088.23	250 867.06
O0001/IE00040/F0041/X098/R0105/00	Employee Related Cost (Bargaining Council)	1 147.20	1 204.80	1 355.40	1 355.40	1 400.13	1 444.93
O0001/IE00043/F0041/X098/R0105/00	Employee Related Cost (Medical Aid)	201 988.94	205 002.00	207 257.02	207 257.02	214 096.50	220 947.59
O0001/IE00044/F0041/X098/R0105/00	Employee Related Cost (Provident Fund and Pe	585 234.55	601 248.32	611 273.18	611 273.18	631 445.19	651 651.44
O0001/IE00045/F0041/X098/R0105/00	Employee Related Cost(UIF)	14 878.08	14 878.08	17 003.52	17 003.52	17 564.64	18 126.70
O0001/IE00110/F0041/X098/R0105/00	Employee Related Cost (Long Term Service Av	-	-	-	-	-	-
O0001/IE01530/F0041/X098/R0105/00	Employee Related Cost (Leave Pay)	-	28 075.90	-	-	-	-
O0001/IE00126/F0041/X098/R0105/00	Employee Related Cost (Vehicle Allowance)	100 944.00	96 000.00	100 320.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X098/R0105/00	Employee Related Cost(Housing Subsidy)	-	-	-	-	-	-
O0001/IE03969/F0041/X098/R0105/00	Employee Related Cost(Overtime)	93 000.00	93 000.00	93 000.00	93 000.00	96 069.00	99 143.21
O0001/IE06076/F0041/X098/R0105/00	Employee Related Cost Director EDP (Salaries	657 008.53	960 951.80	1 004 194.63	761 057.40	786 172.29	811 329.81
O0001/IE06203/F0041/X098/R0105/00	Employee Related Cost Director EDP (Medical	37 161.27	38 347.20	38 769.02	39 945.60	41 263.80	42 584.25
O0001/IE06109/F0041/X098/R0105/00	Employee Related Cost Director EDP (Perform	-	-	-	-	-	-
O0001/IE06260/F0041/X098/R0105/00	Employee Related Cost Director EDP (UIF)	2 125.44	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE06912/F0041/X098/R0105/00	Employee Related Cost Director EDP (Vehicle	227 483.85	229 959.48	229 959.48	267 000.96	275 811.99	284 637.98
O0001/IE06829/F0041/X098/R0105/00	Employee Related Cost (Director finance Telep	54 000.00	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02

2026/2027 FINAL OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE06076/F0041/X098/R3696/00	Employee Related Cost (Director finance Rural	84 000.00	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06076/F0041/X098/R3707/00	Employee Related Cost (Director finance Medi	72 000.00	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X098/R0105/00	Subsistence,Travelling & Accommodation (Inc	-		-	-	-	-
Total Employee Related Cost		**5 196 988.20**	**5 433 346.54**	**5 634 451.34**	**5 429 532.17**	**5 608 706.73**	**5 788 185.35**
Grand Total Expenditure (LED)		**10 148 857.77**	**10 258 444.15**	**7 358 811.95**	**7 100 961.70**	**7 335 293.43**	**7 570 022.82**
				-			
TOWN PLANNING				-			
				-			
REVENUE				-			
D0001/IR02344/F0041/X101/R0106/00	National Revenue Fund (Equitable Share)	- 3 424 511.96	- 3 439 718.10	- 3 751 006.15	- 3 811 006.15	- 3 936 769.35	- 4 062 745.97
Total Transfers and Subsidies		**- 3 424 511.96**	**- 3 439 718.10**	**- 3 751 006.15**	**- 3 811 006.15**	**- 3 936 769.35**	**- 4 062 745.97**
TOTAL REVENUE		**- 3 424 511.96**	**- 3 439 718.10**	**- 3 751 006.15**	**- 3 811 006.15**	**- 3 936 769.35**	**- 4 062 745.97**
General Expenditure				-			
	Professional Fees			-			
O0025-2/IE00025/F0041/X098/R0105/(	Ndwedwe Town Development (Survey)	600 000.00	-	-	-	-	-
O0025-2/IE00025/F0041/X101/R0105/(	Ndwedwe Town Development (Survey)		518 400.00	650 000.00	650 000.00	671 450.00	692 936.40
	GIS Projects	-	-	-	-	-	-
O0001/IE00792/F0041/X101/R0105/00	ESRISoftware maintenance	40 000.00	69 300.00	69 300.00	69 300.00	71 586.90	73 877.68
O0024-2/IE00672/F0041/X101/R0105/(	Shared Service	-	-	-	60 000.00	61 980.00	63 963.36
O0001/IE00595/F0041/X101/R0105/00	Skills Development Levies (Skills Development	19 261.55	19 990.63	19 990.63	19 990.63	20 650.32	21 311.13
O0025-7/IE00677/F0041/X101/R0106/(	Planning & Housing Catering	50 000.00	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
	Demarcation programme	-	-	-	-	-	-
O0025-8/IE00677/F0041/X101/R0106/(	Demarcation programme Catering	60 000.00	75 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O0025-8/IE00667/F0041/X101/R0106/(	Demarcation programme Sound	-	-	-	-	-	-
O0025-8/IE00571/F0041/X101/R0106/(	Demarcation programme Tent and Decoration	-	-	-	-	-	-
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE01581/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Flig	10 000.00	-	-	-	-	-
O0001/IE00060/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Tra	10 000.00	4 500.00	4 500.00	4 500.00	4 648.50	4 797.25
O0001/IE00059/F0041/X101/R0105/00	Conferences/Training (Registration Fees:Semin	5 000.00	-	-	-	-	-
O0001/IE00144/F0041/X101/R0105/00	Subsistence and Travelling Allowance (Own Tr	5 000.00	93 582.00	40 000.00	40 000.00	41 320.00	42 642.24
O0001/IE01583/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Car	5 000.00	-	-	-	-	-
O0001/IE00143/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Car	7 000.00	7 000.00	7 000.00	7 000.00	7 231.00	7 462.39
TOTAL EXPENDITURE (TOWN PLANNING)		**811 261.55**	**837 772.63**	**900 790.63**	**960 790.63**	**992 496.72**	**1 024 256.62**
				-			
Employee Related Cost				-			

2026/2027 FINAL OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00036/F0041/X101/R0105/00	Employee Related Costs (Salaries and Allowanc	1 780 222.51	1 793 311.80	1 874 010.83	1 874 010.83	1 935 853.19	1 997 800.49
O0001/IE00038/F0041/X101/R0105/00	Employee Related Cost (Bonus)	148 351.88	149 442.65	156 167.57	156 167.57	161 321.10	166 483.37
O0001/IE00040/F0041/X101/R0105/00	Employee Related Cost (Bargaining Council)	430.20	444.60	451.80	451.80	466.71	481.64
O0001/IE00043/F0041/X101/R0105/00	Employee Related Cost-Medical Aid	148 762.43	153 222.90	154 908.35	154 908.35	160 020.33	165 140.98
O0001/IE00044/F0041/X101/R0105/00	Employee Related Cost (Provident Fund and Pe	393 850.51	419 518.92	426 176.59	426 176.59	440 240.42	454 328.11
O0001/IE00045/F0041/X101/R0105/00	Employee Related Cost (UIF)	6 376.32	6 376.32	6 376.32	6 376.32	6 586.74	6 797.51
O0001/IE00110/F0041/X101/R0105/00	Employee Related Cost (Long Term Service Av	-	-	-	-	-	-
O0001/IE00126/F0041/X101/R0105/00	Employee Related Cost (Vehicle Allowance)	94 635.00	37 500.00	188 100.00	188 100.00	194 307.30	200 525.13
O0001/IE01521/F0041/X101/R0105/00	Employee Related Cost (Housing Subsidy)	40 621.57	42 128.28	44 024.05	44 024.05	45 476.85	46 932.11
O0001/IE01530/F0041/X101/R0105/00	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X101/R0105/00	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Inc	-		-	-	-	-
Total Employee Related Cost		**2 613 250.41**	**2 601 945.47**	**2 850 215.52**	**2 850 215.52**	**2 944 272.63**	**3 038 489.36**
GRAND TOTAL EXPENDITURE (TOWN PLANNING)		**3 424 511.96**	**3 439 718.10**	**3 751 006.15**	**3 811 006.15**	**3 936 769.35**	**4 062 745.97**
GRAND TOTAL EXPENDITURE (EDP)		**13 573 369.73**	**13 698 162.25**	**11 109 818.10**	**10 911 967.85**	**11 272 062.79**	**11 632 768.80**
EDP TOTAL EXPENDITURE		-	-	-		-	-

2026/2027 FINAL OPERATIONAL BUDGET (EXECUTIVE COUNCIL)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
Transfers and Subsidies							
D0001/IR02344/F0041/X044/R0105/001/EXI	National Revenue Fund (Equitable Share)	- 21 512 399.75	- 22 059 984.01	- 21 904 075.98	- 21 904 075.98	- 22 626 910.48	- 23 350 971.62
Total		**- 21 512 399.75**	**- 22 059 984.01**	**- 21 904 075.98**	**- 21 904 075.98**	**- 22 626 910.48**	**- 23 350 971.62**
TOTAL REVENUE		**- 21 512 399.75**	**- 22 059 984.01**	**- 21 904 075.98**	**- 21 904 075.98**	**- 22 626 910.48**	**- 23 350 971.62**
				-			
GENERAL EXPENDITURE				-			
Operational Cost				-			
O1486-1/IE00636/F0041/X044/R0105/001/E	Strategic Planning (Accommodation)	800 000.00	805 000.00	850 000.00	850 000.00	878 050.00	906 147.60
O1486-1/IE00847/F0041/X044/R0105/001/E	Strategic Planning (Facilitator)	250 000.00	250 000.00	170 000.00	170 000.00	175 610.00	181 229.52
		-	-	-	-	-	-
O0001/IE00595/F0041/X044/R0105/001/EXI	Skills Development Levies	-	160 879.88	174 007.68	174 007.68	179 749.93	185 501.93
	Subsistence and Travelling Allowance	-	-	-	-	-	-
O0001/IE00144/F0041/X044/R0105/001/EXI	Subsistence and Travelling Allowance (Own Transpo	1 440 000.00	1 440 000.00	1 190 000.00	1 190 000.00	1 229 270.00	1 268 606.64
O0001/IE00060/F0041/X044/R0105/001/EXI	Subsistence,Travelling & Accommodation (Travel an	960 000.00	930 000.00	400 000.00	400 000.00	413 200.00	426 422.40
O0001/IE01581/F0041/X044/R0105/001/EXI	Subsistence,Travelling & Accomodation (Travel and	40 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O0001/IE01583/F0041/X044/R0105/001/EXI	Subsistence,Travelling & Accomodation (Travel and	15 000.00	-	5 000.00	5 000.00	5 165.00	5 330.28
O0001/IE00143/F0041/X044/R0105/001/EXI	Subsistence,Travelling & Accomodation (Travel and	290 000.00	390 000.00	200 000.00	200 000.00	206 600.00	213 211.20
		-	-	-	-	-	-
	Council Training	-	-	-	-	-	-
O1223-2/IE00840/F0041/X044/R0105/001/E	Council Training (Service Provider)	370 000.00	280 000.00	400 000.00	400 000.00	413 200.00	426 422.40
Totals General Expenditure		**4 165 000.00**	**4 285 879.88**	**3 419 007.68**	**3 419 007.68**	**3 531 834.93**	**3 644 853.65**
				-			
Remuneration of Councillors				-			
	Speaker			-			
O0001/IE00073/F0041/X044/R0105/001/EXI	Remuneration for councillors(Speaker:Social Contrib	24 336.33	26 755.22	27 825.43	27 825.43	28 743.67	29 663.47
O0001/IE00816/F0041/X044/R0105/001/EXI	Remuneration for councillors(Speaker:Allowances an	709 571.33	724 880.42	753 875.63	753 875.63	778 753.53	803 673.64
O0001/IE00817/F0041/X044/R0105/001/EXI	Remuneration for councillors (Speaker:Allowances ar	42 228.00	42 432.00	44 129.28	44 129.28	45 585.55	47 044.28
O0001/IE00074/F0041/X044/R0105/001/EXI	Remuneration for councillors (Speaker:Allowances ar	106 435.68	108 883.72	113 239.07	113 239.07	116 975.96	120 719.19
	Deputy Mayor	-	-	-	-	-	-
O0001/IE07194/F0041/X044/R0105/001/EXI	Remuneration for councillors(Deputy Executive Mayo	697 334.57	711 223.37	739 672.31	739 672.31	764 081.49	788 532.10
O0001/IE07195/F0041/X044/R0105/001/EXI	Remuneration for councillors(Deputy Executive Mayo	42 228.00	42 432.00	44 129.28	44 129.28	45 585.55	47 044.28
O0001/IE07204/F0041/X044/R0105/001/EXI	Remuneration for councillors(Deputy Executive Mayo	37 909.37	41 335.11	42 988.51	42 988.51	44 407.13	45 828.16
O0001/IE07205/F0041/X044/R0105/001/EXI	Remuneration for councillors (Deputy Executive May	104 600.19	106 835.21	111 108.62	111 108.62	114 775.21	118 448.01
O0001/IE07202/F0041/X044/R0105/001/EXI	Remuneration of Councillors:Deputy Executive Mayo	-		-	-	-	-
	Executive Committee	-	-	-	-	-	-
O0001/IE07206/F0041/X044/R0105/001/EXI	Remuneration for councillors(Executive Committee:A	3 010 843.65	3 088 200.01	3 211 728.01	3 211 728.01	3 317 715.03	3 423 881.91
O0001/IE07207/F0041/X044/R0105/001/EXI	Remuneration for councillors (Executive Committee:A	211 182.40	212 202.61	220 690.71	220 690.71	227 973.51	235 268.66
O0001/IE07217/F0041/X044/R0105/001/EXI	Remuneration for councillors(Executive Committee:S	50 526.18	56 147.66	58 393.57	58 393.57	60 320.56	62 250.81
O0001/IE07216/F0041/X044/R0105/001/EXI	Remuneration for councillors(Executive Committee:A	146 585.65	152 658.26	158 764.59	158 764.59	164 003.82	169 251.94
O0001/IE07214/F0041/X044/R0106/001/EXI	Remuneration of Councillors:Executive Committee/M	-		-	-	-	-
	WHIP	-	-	-	-	-	-
O0001/IE07182/F0041/X044/R0105/001/EXI	Remuneration for councillors(Whip:Allowances and S	381 954.58	390 777.09	406 408.17	406 408.17	419 819.64	433 253.87
O0001/IE07183/F0041/X044/R0105/001/EXI	Remuneration for councillors(Whip:Allowances and S	42 228.00	42 432.00	44 129.28	44 129.28	45 585.55	47 044.28

2026/2027 FINAL OPERATIONAL BUDGET (EXECUTIVE COUNCIL)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE07192/F0041/X044/R0105/001/EXE	Remuneration for councillors(Whip:Allowances and S	-	-	-	-	-	-
O0001/IE07190/F0041/X044/R0105/001/EXE	Remuneration for councillors(Whip:Allowances and S	-	-	-	-	-	-
O0001/IE07193/F0041/X044/R0105/001/EXE	Remuneration for councillors(Whip:Allowances and S	57 293.19	58 695.85	61 043.68	61 043.68	63 058.12	65 075.98
	Executive Mayor	-	-	-	-	-	-
O0001/IE07218/F0041/X044/R0105/001/EXE	Remuneration for councillors(Executive Mayor:Allow	934 547.92	933 871.17	971 226.01	971 226.01	1 003 276.47	1 035 381.32
O0001/IE07219/F0041/X044/R0105/001/EXE	Remuneration for councillors(Executive Mayor:Allow	42 228.00	42 432.00	44 129.28	44 129.28	45 585.55	47 044.28
O0001/IE07228/F0041/X044/R0105/001/EXE	Remuneration for councillors(Executive Mayor:Socia	60 530.09	71 662.69	72 940.59	72 940.59	75 347.63	77 758.76
O0001/IE07229/F0041/X044/R0105/001/EXE	Remuneration for councillors(Executive Mayor:Socia	64 455.73	70 135.19	74 529.20	74 529.20	76 988.66	79 452.30
			-	-	-	-	-
	MPAC Chair Section 79		-	-	-	-	-
O0001/IE07393/F0041/X044/R0105/001/EXE	Remuneration of Councillors:(Section 79 committee c	-	434 276.32	451 647.37	451 647.37	466 551.73	481 481.39
O0001/IE07394/F0041/X044/R0105/001/EXE	Remuneration of Councillors:(Section 79 committee c	-	42 432.00	44 129.28	44 129.28	45 585.55	47 044.28
O0001/IE07397/F0041/X044/R0105/001/EXE	Remuneration of Councillors:(Section 79 committee c	-	-	-	-	-	-
O0001/IE07398/F0041/X044/R0105/001/EXE	Remuneration of Councillors:(Section 79 committee c	-	-	-	-	-	-
			-	-	-	-	-
	Other Councillors and Section 79	-	-	-	-	-	-
O0001/IE07230/F0041/X044/R0105/001/EXE	Remuneration for councillors(Total for All Other Cou	9 090 079.23	8 895 780.09	9 251 611.29	9 251 611.29	9 556 914.46	9 862 735.73
O0001/IE07231/F0041/X044/R0105/001/EXE	Remuneration for councillors(Total for All Other Cou	1 181 493.69	1 145 664.00	1 191 490.56	1 191 490.56	1 230 809.75	1 270 195.66
O0001/IE07235/F0041/X044/R0105/001/EXE	Employee related costs: council (Total for All Other C	79 587.51	82 096.70	85 380.57	85 380.57	88 198.13	91 020.47
O0001/IE07240/F0041/X044/R0105/001/EXE	Employee related costs: council (Total for All Other C	97 951.96	107 908.52	112 224.86	112 224.86	115 928.28	119 637.99
O0001/IE07241/F0041/X044/R0105/001/EXE	Employee related costs: council (Total for All Other C	131 268.48	141 954.93	147 633.13	147 633.13	152 505.03	157 385.19
Total Remuneration of Councillors		**17 347 399.75**	**17 774 104.13**	**18 485 068.30**	**18 485 068.30**	**19 095 075.55**	**19 706 117.97**
GRAND TOTAL EXPENDITURE (EXECUTIVE COUNCIL)		**21 512 399.75**	**22 059 984.01**	**21 904 075.98**	**21 904 075.98**	**22 626 910.48**	**23 350 971.62**
(SUPLUS)/DEFICIT		-	-			-	-

2026/2027 FINAL OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
PUBLIC WORKS/ROADS							
REVENUE							
Transfers and Subsidies							
D0001/IR012106/F09680/X116/R0105/001	Municipal Disaster Response Grant		- 3 385 469.00	-			
D0001/IR02344/F0041/X116/R0106/001/TI	National Revenue Fund (Equitable Share)	- 12 323 360.97	- 11 637 534.73	- 12 901 367.34	- 12 664 626.07	- 13 082 558.73	- 13 252 809.56
Total Transfers and Subsidies		**- 12 323 360.97**	**- 15 023 003.73**	**- 12 901 367.34**	**- 12 664 626.07**	**- 13 082 558.73**	**- 13 252 809.56**
TOTAL REVENUE		**- 12 323 360.97**	**- 15 023 003.73**	**- 12 901 367.34**	**- 12 664 626.07**	**- 13 082 558.73**	**- 13 252 809.56**
General Expenditure				-			
	Unplanned Repairs and Maintenance			-			
O0968-1/IE00649/F0041/X116/R0106/001/	Repairs and Maintenance (unplanned Maintenance)	600 000.00	642 800.00	600 000.00	600 000.00	619 800.00	639 633.60
	Planned Repairs and Maintenance	-	-	-	-	-	-
O0370-1/IE00651/F0041/X116/R0106/001/	Repairs and Maintenance (Road Maintenance)	-	-	-	-	-	-
O3259-20/IE00649/F0041/X116/R3707/001	Gcwensa Hall Renovation Ward 2	580 000.00	483 000.00	-	-	-	-
O1370-9/IE00694/F0041/X116/R0106/001/	Electricity Applications for Facilities	-	-	-	-	-	-
O3259-27/IE00649/F0041/X116/R3709/001	Phambela Hall Renovation Ward 4	-	-	-	-	-	-
O2708-1/IE00649/F0041/X116/R3698/001/	Sonkombo Sport field Renovation Ward 11	-	-	-	-	-	-
O3259-28/IE00649/F0041/X116/R3702/001	Maintenance Tinting, burglar, door and sensor lighting (	-	-	-	-	-	-
			-	-	-	-	
O2774-2/IE00649/F0041/X116/R3702/001/	Technical Services Renovation Building		-	233 000.00	233 000.00	240 689.00	
O3209-3/IE00649/F0041/X116/R3712/001/	Umzamo CDC Renovation Ward 07		-	-	-	-	
O3209-1/IE00649/F0041/X116/R3708/001/	Magwaza CDC Ward 03		-	-	-	-	
O3259-29/IE00649/F0041/X116/R3700/001	Ntaphuka Community Hall Replacement items Ward 13		-	-	-	-	
O3209-2/IE00649/F0041/X116/R3714/001/	Nondabula CDC Renovation Ward 09		-	-	-	-	
O3259-30/IE00649/F0041/X116/R3706/001	Sgedeleni Community Hall Replacement Work Ward 19		-	-	-	-	
O3349-2/IE00649/F0041/X116/R3697/001/	Market Stalls Renovatoons Ward 10		-	-	-	-	
		-	-	-	-	-	-
O0001/IE00584/F0041/X116/R0105/001/TI	Membership Fees (Membership Fees)	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE00060/F0041/X116/R0105/001/TI	Subsistence,Travelling & Accommodation (Travel and S	40 000.00	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O0001/IE00144/F0041/X116/R0105/001/TI	Subsistence and Travelling Allowance (Own Transport)	10 000.00	11 198.81	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01581/F0041/X116/R0105/001/TI	Subsistence,Travelling & Accommodation (Flights)	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00143/F0041/X116/R0105/001/TI	Subsistence,Travelling & Accommodation (Car hire- wit	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X116/R0105/001/TI	Conferences/Training (Registration Fees:Seminars, Conf	10 000.00	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56

2026/2027 FINAL OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE01583/F0041/X116/R0105/001/TE	Subsistence,Travelling & Accommodation (Car hire- wit	5 000.00	-	5 000.00	5 000.00	5 165.00	5 330.28
		-	-	-	-	-	-
O0001/IE00595/F0041/X116/R0105/001/TE	Skills Development Levies (Skills Development levies)	76 537.22	78 893.27	81 018.71	82 740.95	85 471.40	88 206.49
		-	-	-	-	-	-
O1346-1/IE00847/F0041/X116/R0105/001/	Professional Fees (Formalisation of Infrastructure Assets	450 000.00	200 000.00	250 000.00	250 000.00	258 250.00	266 514.00
O0001/IE00792/F0041/X116/R0105/001/TE	Software licence	50 000.00	-	-	-	-	-
O1562-5/IE00650/F0041/X116/R0105/001/	Maintenance of Office Equipment (Small Tools)	30 000.00	28 900.00	28 900.00	28 900.00	29 853.70	30 809.02
O0001/IE00604/F0041/X116/R0105/001/TE	Technical Uniform	170 000.00	151 242.00	100 000.00	100 000.00	103 300.00	106 605.60
O2790-1/IE00650/F0041/X116/R0106/001/	Maintenance of Community Facilities/Equipment (Small	-	-	-	-	-	-
		-	-	-	-	-	-
Total General Expenditure		**2 061 537.22**	**1 686 034.08**	**1 397 918.71**	**1 399 640.95**	**1 445 829.10**	**1 243 704.58**
Employee Related Cost				-			
O0001/IE00036/F0041/X116/R0105/001/TE	Employee Related Cost (Salaries and Allowances)	6 238 648.93	5 848 673.05	6 704 573.38	6 704 573.38	6 925 824.30	7 147 450.67
O0001/IE00038/F0041/X116/R0105/001/TE	Employee Related Cost (Bonus)	476 752.09	465 537.84	553 714.45	553 714.45	571 987.02	590 290.61
O0001/IE00040/F0041/X116/R0105/001/TE	Employee Related Cost (Bargaining Council)	2 848.20	2 841.65	2 999.45	2 999.45	3 098.43	3 197.58
O0001/IE00043/F0041/X116/R0105/001/TE	Employee Related Cost (Medical Aid)	481 220.87	417 928.20	450 833.41	450 833.41	465 710.91	480 613.66
O0001/IE00044/F0041/X116/R0105/001/TE	Employee Related Cost (Provident Fund and Pension - R	1 229 611.82	1 345 088.42	1 522 757.62	1 522 757.62	1 573 008.63	1 623 344.90
O0001/IE00045/F0041/X116/R0105/001/TE	Employee Related Cost (UIF)	40 383.36	36 732.48	40 383.36	40 383.36	41 716.01	43 050.92
O0001/IE00110/F0041/X116/R0105/001/TE	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X116/R0105/001/TE	Employee Related Cost (Vehicle Allowance)	476 060.19	223 500.00	570 570.00	570 570.00	589 398.81	608 259.57
O0001/IE01521/F0041/X116/R0105/001/TE	Employee Related Cost (Housing Subsidy)	41 992.70	42 128.28	44 024.05	44 024.05	45 476.85	46 932.11
O0001/IE01530/F0041/X116/R0105/001/TE	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X116/R0105/001/TE	Employee Related Cost (Overtime)	95 000.00	95 000.00	95 000.00	95 000.00	98 135.00	101 275.32
O0001/IE06112/F0041/X116/R0105/001/TE	Employee Related Cost Director Technical Services (Per	-	-	-	-	-	-
O0001/IE06079/F0041/X116/R0105/001/TE	Employee Related cost Director Technical Services (Sala	678 535.52	972 394.52	1 016 152.27	731 509.20	755 649.00	779 829.77
O0001/IE06194/F0041/X116/R0105/001/TE	Municipal Running Cost/Medical/Equitable Share/Roads	68 587.66	69 493.80	70 258.23	69 493.80	71 787.10	74 084.28
O0001/IE06253/F0041/X116/R0105/001/TE	Employee Related Cost Director Technical Services (UIF	2 125.44	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE06913/F0041/X116/R0105/001/TE	Employee Related Cost Director Technical Services (Vel	220 056.96	220 056.96	220 056.96	267 000.96	275 811.99	284 637.98
O0001/IE06827/F0041/X116/R0105/001/TE	Employee Related Cost (Director finance Telephone Allo	54 000.00	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06079/F0041/X116/R3696/001/TE	Employee Related Cost (Director finance Rural Area All	84 000.00	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06079/F0041/X116/R3707/001/TE	Employee Related Cost (Director finance Medical Aid A	72 000.00	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X116/R0105/001/TE	Accommodation, Travel and Incidental			-	-	-	-
Total Employee Related Cost		**10 261 823.75**	**9 951 500.65**	**11 503 448.63**	**11 264 985.12**	**11 636 729.63**	**12 009 104.98**

2026/2027 FINAL OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
GRAND TOTAL EXPENDITURE (PUBLIC WORKS)		**12 323 360.97**	**11 637 534.73**	**12 901 367.34**	**12 664 626.07**	**13 082 558.73**	**13 252 809.56**
				-			
ELECTRICAL SERVICES				-			
				-			
Transfers and Subsidies				-			
D0001/IR02344/F0041/X032/R0106/001/TI	National Revenue Fund (Equitable Share)	- 1 200 000.00	- 1 200 000.00	-	-		
D0001/IR06211/F9445/X035/R0106/001/TI	Integrated National Electrification Programme	-		- 3 385 000.00	- 3 385 000.00	- 9 766 000.00	- 10 207 000.00
Total Transfers and Subsidies		**- 1 200 000.00**	**- 1 200 000.00**	**- 3 385 000.00**	**- 3 385 000.00**	**- 9 766 000.00**	**- 10 207 000.00**
TOTAL REVENUE		**- 1 200 000.00**	**- 1 200 000.00**	**- 3 385 000.00**	**- 3 385 000.00**	**- 9 766 000.00**	**- 10 207 000.00**
				-			
General Expenditure				-			
O1370-10/IE00634/F0786/X032/R3710/001	Infills Electrification Ndwedwe Ward 05	-		-			
O1370-12/IE00634/F9445/X035/R0106/001	INEP Projects All Wards	-		2 943 478.26	-	8 492 173.91	8 875 652.17
O1370-13/IE00634/F9445/X035/R3697/001	Infills Electrification Ntabaskop Ward 10				2 513 043.48		
O1370-14/IE00081/F9445/X035/R3702/001	Mayekeni Ward 15 – Pre-Engineering: Budget				430 434.78		
O1370-9/IE00634/F0786/X032/R0105/001/	Expenditure:Contracted Services:Contractors:Electrical	-		-	-		
O1370-11/IE00634/F0041/X032/R0106/001	Completion of Infill Electrification (Ward 6, 7, 8, 11 & 1	1 200 000.00	1 200 000.00	-	-	-	-
Total General Expenditure		**1 200 000.00**	**1 200 000.00**	**2 943 478.26**	**2 943 478.26**	**8 492 173.91**	**8 875 652.17**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X032/R0105/001/TI	Employee Related Costs (Salaries and Allowances)			-		-	-
O0001/IE00038/F0041/X032/R0105/001/TI	Employee Related Cost (Bonus)			-		-	-
O0001/IE00040/F0041/X032/R0105/001/TI	Employee Related Cost (Bargaining Council)			-		-	-
O0001/IE00043/F0041/X032/R0105/001/TI	Employee Related Cost-Medical Aid			-		-	-
O0001/IE00044/F0041/X032/R0105/001/TI	Employee Related Cost (Provident Fund and Pension - RA)			-		-	-
O0001/IE00045/F0041/X032/R0105/001/TI	Employee Related Cost (UIF)			-		-	-
O0001/IE00110/F0041/X032/R0105/001/TI	Employee Related Cost (Long Term Service Awards)			-		-	-
O0001/IE00126/F0041/X032/R0105/001/TI	Employee Related Cost (Vehicle Allowance)			-		-	-
O0001/IE01521/F0041/X032/R0105/001/TI	Employee Related Cost (Housing Subsidy)			-		-	-
O0001/IE01530/F0041/X032/R0105/001/TI	Employee related cost (Leave Pay)			-		-	-
O0001/IE03969/F0041/X032/R0105/001/TI	Employee Related Cost (Overtime)			-		-	-
O0001/IE00119/F0041/X032/R0105/001/TI	Employee related cost (Accommodation, Travel and Inci	-		-		-	-
Total Employee Related Cost				-			
				-			
				-			
GRAND TOTAL EXPENDITURE (ELECTRICAL SERVICES)		**1 200 000.00**	**1 200 000.00**	**2 943 478.26**	**2 943 478.26**	**8 492 173.91**	**8 875 652.17**
				-			

2026/2027 FINAL OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
				-			
STREET CLEANING				-			
				-			
Transfers and Subsidies				-			
D0001/IR02344/F0041/X133/R0106/001/TI	National Revenue Fund (Equitable Share)	- 2 686 862.87	- 2 696 097.55	- 2 784 098.07	- 2 784 098.07	- 5 103 121.31	- 2 968 004.46
D0001/IR02310/F1169/X133/R0106/001/TI	National Government (Expanded Public Works Program	- 2 320 000.00	- 2 320 000.00	- 2 156 000.00	- 2 156 000.00		
Total Transfers and Subsidies		**- 5 006 862.87**	**- 5 016 097.55**	**- 4 940 098.07**	**- 4 940 098.07**	**- 5 103 121.31**	**- 2 968 004.46**
TOTAL REVENUE		**- 5 006 862.87**	**- 5 016 097.55**	**- 4 940 098.07**	**- 4 940 098.07**	**- 5 103 121.31**	**- 2 968 004.46**
				-			
General Expenditure				-			
	EPWP			-			
O0001/IE00607/F0041/X133/R0106/001/TI	EPWP Fuel	56 000.00	86 000.00	86 000.00	86 000.00	88 838.00	91 680.82
O0001/IE00595/F0041/X133/R0105/001/TI	Skills Development Levies	4 390.64	4 788.95	4 788.95	4 788.95	4 946.99	5 105.29
O0001/IE00604/F0041/X133/R0106/001/TI	EPWP Uniform and Protective Clothing	310 000.00	260 500.00	260 500.00	260 500.00	269 096.50	277 707.59
O0001/IE00840/F0041/X133/R0106/001/TI	Accredited Training for EPWP beneficiaries	200 000.00	200 000.00	100 000.00	100 000.00	103 300.00	106 605.60
Total General Expenditure		**570 390.64**	**551 288.95**	**451 288.95**	**451 288.95**	**466 181.49**	**481 099.29**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X133/R0105/001/TI	EPWP Staff (Salaries and Allowances) Internal Funding	1 500 000.00	1 500 000.00	1 664 000.00	1 664 000.00	1 718 912.00	1 773 917.18
O0001/IE00036/F1169/X133/R0105/001/TI	EPWP Staff (Salaries and Allowances) Grant	2 320 000.00	2 280 868.44	2 116 868.44	2 116 868.44	2 186 725.10	
O0001/IE00045/F1169/X133/R0105/001/TI	EPWP Staff (UIF)	-	39 131.56	39 131.56	39 131.56	40 422.90	
O0001/IE00036/F0041/X133/R3696/001/TI	Employee Related Costs (Salaries and Allowances)	431 882.75	449 971.12	470 219.82	470 219.82	485 737.07	501 280.66
O0001/IE00038/F0041/X133/R0105/001/TI	Employee Related Cost (Bonus)	35 990.23	37 497.59	39 184.98	39 184.98	40 478.09	41 773.39
O0001/IE00040/F0041/X133/R0105/001/TI	Employee Related Cost (Bargaining Council)	143.40	150.60	150.60	150.60	155.57	160.55
O0001/IE00043/F0041/X133/R0105/001/TI	Employee Related Cost-Medical Aid	36 260.35	37 314.00	37 724.45	37 724.45	38 969.36	40 216.38
O0001/IE00044/F0041/X133/R0105/001/TI	Employee Related Cost (Provident Fund and Pension - R	110 070.07	117 749.85	119 403.83	119 403.83	123 344.15	127 291.16
O0001/IE00045/F0041/X133/R0105/001/TI	Employee Related Cost (UIF)	2 125.44	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE00110/F0041/X133/R0105/001/TI	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X133/R0105/001/TI	Employee Related Cost (Vehicle Allowance)	-	-	-	-	-	-
O0001/IE01521/F0041/X133/R0105/001/TI	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-
O0001/IE01530/F0041/X133/R0105/001/TI	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X133/R0105/001/TI	Employee Related Cost (Overtime)		-	-	-	-	-
O0001/IE00119/F0041/X133/R0105/001/TI	Employee Related Cost (Accommodation, Travel and In	-		-	-	-	-
Total Employee Related Cost		**4 436 472.23**	**4 464 808.60**	**4 488 809.12**	**4 488 809.12**	**4 636 939.83**	**2 486 905.16**

2026/2027 FINAL OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	Final Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
GRAND TOTAL EXPENDITURE (STREET CLEANING)		**5 006 862.87**	**5 016 097.55**	**4 940 098.07**	**4 940 098.07**	**5 103 121.31**	**2 968 004.46**
				-			
				-			
PROJECT MANAGEMENT UNIT				-			
				-			
REVENUE				-			
Transfers and Subsidies				-			
D0001/IR02344/F0041/X099/R0106/001/TI	National Revenue Fund (Equitable Share)	- 2 894 066.49	- 2 410 560.16	- 3 015 178.80	- 3 015 178.80	- 3 114 679.70	- 3 214 349.45
D0001/IR010615/F09787/X099/R3702/001	Infrastructure - Sport and Recreation Infrastructure	- 6 560 000.00	-	-	-	-	-
D0001/IR01671/F0791/X099/R0105/001/TI	National Government (Municipal Infrastructure Grant)	- 46 208 000.00	- 46 208 000.00	- 36 628 000.00	- 36 628 000.00	- 40 374 000.00	- 41 564 000.00
Total Transfers and Subsidies		**- 55 662 066.49**	**- 48 618 560.16**	**- 39 643 178.80**	**- 39 643 178.80**	**- 43 488 679.70**	**- 44 778 349.45**
TOTAL REVENUE		**- 55 662 066.49**	**- 48 618 560.16**	**- 39 643 178.80**	**- 39 643 178.80**	**- 43 488 679.70**	**- 44 778 349.45**
				-			
General Expenditure				-			
O0001/IE00595/F0041/X099/R0105/001/TI	Skills Development Levies	19 608.54	19 375.64	19 434.19	19 434.19	20 075.52	20 717.93
		-	-	-	-	-	-
O1348-1/IE00080/F0041/X099/R0105/001/	Business Plan Development	100 000.00	-	-	-	-	-
	Subsistence and Travelling Allowance	-	-	-	-	-	-
O0001/IE00144/F0041/X099/R0105/001/TI	Subsistence and Travelling Allowance (Own Transport)	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE01581/F0041/X099/R0105/001/TI	Subsistence,Travelling & Accommodation (Flights)	10 000.00	13 979.07	13 979.07	13 979.07	14 440.38	14 902.47
O0001/IE00060/F0041/X099/R0105/001/TI	Subsistence,Travelling & Accommodation (Travel and S	30 000.00	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O0001/IE00143/F0041/X099/R0105/001/TI	Subsistence,Travelling & Accommodation (Car hire- wit	10 000.00	8 600.00	8 600.00	8 600.00	8 883.80	9 168.08
O0001/IE01583/F0041/X099/R0105/001/TI	Subsistence,Travelling & Accommodation (Car hire- wit	5 000.00	-	-	-	-	-
O0001/IE00059/F0041/X099/R0105/001/TI	Conferences/Training (Registration Fees:Seminars, Conf	20 000.00	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
Totals General Expenditure		**214 608.54**	**111 954.71**	**112 013.26**	**112 013.26**	**115 709.70**	**119 412.41**
				-			
Employee Related Cost				-			
O0001/IE00036/F0041/X099/R0105/001/TI	Employee Related Costs (Salaries and Allowances)	1 920 146.79	1 717 998.12	2 053 184.57	2 053 184.57	2 120 939.66	2 188 809.73
O0001/IE00038/F0041/X099/R0105/001/TI	Employee Related Cost (Bonus)	42 488.88	45 956.97	84 381.55	84 381.55	87 166.14	89 955.46
O0001/IE00040/F0041/X099/R0105/001/TI	Employee Related Cost (Bargaining Council)	573.60	527.10	602.40	602.40	622.28	642.19
O0001/IE00043/F0041/X099/R0105/001/TI	Employee Related Cost-Medical Aid	42 964.29	44 211.60	73 005.93	73 005.93	75 415.12	77 828.41
O0001/IE00044/F0041/X099/R0105/001/TI	Employee Related Cost (Provident Fund and Pension - R	250 574.00	224 899.30	276 370.74	276 370.74	285 490.97	294 626.68
O0001/IE00045/F0041/X099/R0105/001/TI	Employee Related Cost (UIF)	8 501.76	8 501.76	8 501.76	8 501.76	8 782.32	9 063.35
O0001/IE00110/F0041/X099/R0105/001/TI	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-	-
O0001/IE00126/F0041/X099/R0105/001/TI	Employee Related Cost (Vehicle Allowance)	414 208.63	256 518.60	407 118.60	407 118.60	420 553.51	434 011.23
O0001/IE01521/F0041/X099/R0105/001/TI	Employee Related Cost (Housing Subsidy)	-	-	-	-	-	-

2026/2027 FINAL OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**Final Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE01530/F0041/X099/R0105/001/TI	Employee related cost (Leave Pay)	-	-	-	-	-	-
O0001/IE03969/F0041/X099/R0105/001/TI	Employee Related Cost (Overtime)	-	-	-	-	-	-
O0001/IE00119/F0041/X099/R0105/001/TI	Employee Related Cost (Accommodation, Travel and Inc	-		-	-	-	-
Total General Expenditure		**2 679 457.95**	**2 298 605.45**	**2 903 165.54**	**2 903 165.54**	**2 998 970.00**	**3 094 937.04**
GRAND TOTAL EXPENDITURE (PMU)		**2 894 066.49**	**2 410 560.16**	**3 015 178.80**	**3 015 178.80**	**3 114 679.70**	**3 214 349.45**
TOTAL EXPENDITURE (TECHNICAL SERVICES)		**21 424 290.33**	**20 264 192.45**	**23 800 122.47**	**23 563 381.21**	**29 792 533.66**	**28 310 815.64**
(SUPLUS)/DEFICIT		**- 52 768 000.00**	**- 49 593 469.00**	**- 37 069 521.74**	**- 37 069 521.74**	**- 41 647 826.09**	**- 42 895 347.83**



Final Capital budget for 2026/2027 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.

2026-2027 FINAL CAPITAL BUDGET										
AccountNumber	Project Name	2026/2027 Draft Budget VAT Inclusive	2026/2027 Draft Budget VAT	2026/2027 Draft Budget VAT exclusive	2026/2027 Final Budget VAT inclusive	2026/2027 Final Budget VAT exclusive	2027/2028 Outer Year One VAT Inclusive	2027/2028 Outer Year One Exclusive	2028/2029 Outer Year Two VAT Inclusive	2028/2029 Outer Year Two Exclusive
Community Services										
C0003-9/IA06173/F0002/X006/R0106	Computer Equipment	300 000.00	39 130.43	260 869.57	300 000.00	260 869.57	250 000.00	217 391.30	200 000.00	173 913.04
C0004-7/IA06233/F0002/X006/R0106	Furniture and Office Equipment	550 000.00	71 739.13	478 260.87	550 000.00	478 260.87	300 000.00	260 869.57	350 000.00	304 347.83
C0004-17/IA06233/F0002/X006/R010	Community Development Centre Chairs	550 000.00	71 739.13	478 260.87	550 000.00	478 260.87	500 000.00	434 782.61	500 000.00	434 782.61
Total Expenditure Community Services		**1 400 000.00**	**182 608.70**	**1 217 391.30**	**1 400 000.00**	**1 217 391.30**	**1 050 000.00**	**913 043.48**	**1 050 000.00**	**913 043.48**
Corporate Services										
C0004-8/IA06233/F0002/X066/R0106	Furniture and Office Equipment	300 000.00	39 130.43	260 869.57	300 000.00	260 869.57	250 000.00	217 391.30	200 000.00	173 913.04
C0003-7/IA06173/F0002/X066/R0106	Computer Equipment	220 000.00	28 695.65	191 304.35	220 000.00	191 304.35	250 000.00	217 391.30	200 000.00	173 913.04
C0007-7/IA01327/F0002/X046/R0105	Municipal Fleet	2 000 000.00	260 869.57	1 739 130.43	2 000 000.00	1 739 130.43	3 000 000.00	2 608 695.65	5 000 000.00	4 347 826.09
C0265-1/IA11586/F0002/X046/R0105	Refurbishment of municipal parking	200 000.00	26 086.96	173 913.04	200 000.00	173 913.04		-		-
C0075-3/IA06193/F0002/X052/R0105	Server upgrade	2 400 000.00	313 043.48	2 086 956.52	2 400 000.00	2 086 956.52	1 600 000.00	1 391 304.35		-
C0306-3/IA11586/F0002/X046/R0106	Refurbishment of Reception and rest rooms	400 000.00	52 173.91	347 826.09	400 000.00	347 826.09		-		-
C0084-1/IA02885/F0002/X046/R0105	Design and Supply Mayoral Chain	70 000.00	9 130.43	60 869.57	70 000.00	60 869.57		-		-
C0003-12/IA06173/F0002/X052/R010	Biometrics	100 000.00	13 043.48	86 956.52	100 000.00	86 956.52		-		-
C0003-13/IA06173/F0002/X052/R010	CCTV	200 000.00	26 086.96	173 913.04	200 000.00	173 913.04	100 000.00	86 956.52	50 000.00	43 478.26
C0261-9/IA01952/F0002/X046/R0106	construction of 14 Guard Room	600 000.00	78 260.87	521 739.13	600 000.00	521 739.13		-		-
C0257-2/IA07020/F0002/X046/R3702	Solar Flood Lights	200 000.00	26 086.96	173 913.04	200 000.00	173 913.04	200 000.00	173 913.04	100 000.00	86 956.52
Total Expenditure Corporate Services		**6 690 000.00**	**872 608.70**	**5 817 391.30**	**6 690 000.00**	**5 817 391.30**	**5 400 000.00**	**4 695 652.17**	**5 550 000.00**	**4 826 086.96**
Economic Development Plan						-				
C0003-4/IA06173/F0002/X098/R3710	Computer Equipment	120 000.00	15 652.17	104 347.83	120 000.00	104 347.83	200 000.00	173 913.04	250 000.00	217 391.30
C0004-3/IA06233/F0002/X098/R0106	Furniture and Office Equipment	100 000.00	13 043.48	86 956.52	100 000.00	86 956.52	200 000.00	173 913.04	250 000.00	217 391.30
C0237-0/IA00052/F0002/X098/R3702	Stand steal billboard signage for Town Development	300 000.00	39 130.43	260 869.57	300 000.00	260 869.57		-		-
Total Expenditure Economic Development Plan		**520 000.00**	**67 826.09**	**452 173.91**	**520 000.00**	**452 173.91**	**400 000.00**	**347 826.09**	**500 000.00**	**434 782.61**
Executive & Council										
C0007-7/IA01327/F0002/X044/R0105	Motor Vehicles For Mayor, Deputy Mayor and Speaker	3 500 000.00	456 521.74	3 043 478.26	3 500 000.00	3 043 478.26		-	3 500 000.00	3 043 478.26
Total Executive and Council		**3 500 000.00**	**456 521.74**	**3 043 478.26**	**3 500 000.00**	**3 043 478.26**	**-**	**-**	**3 500 000.00**	**3 043 478.26**
Finance										
C0003-6/IA06173/F0002/X049/R0105	Computer Equipment	150 000.00	19 565.22	130 434.78	150 000.00	130 434.78	300 000.00	260 869.57	350 000.00	304 347.83
C0004-9/IA06253/F0002/X049/R0105	Furniture and Office Equipment	350 000.00	45 652.17	304 347.83	350 000.00	304 347.83	400 000.00	347 826.09	350 000.00	304 347.83
Total Expenditure Finance		**500 000.00**	**65 217.39**	**434 782.61**	**500 000.00**	**434 782.61**	**700 000.00**	**608 695.65**	**700 000.00**	**608 695.65**
Municipal Manager's Office										
C0003-8/IA06173/F0002/X045/R0105	Computer Equipment	150 000.00	19 565.22	130 434.78	150 000.00	130 434.78	250 000.00	217 391.30	300 000.00	260 869.57
C0004-10/IA06233/F0002/X045/R010	Furniture and Office Equipment	150 000.00	19 565.22	130 434.78	150 000.00	130 434.78	250 000.00	217 391.30	300 000.00	260 869.57
Total Expenditure Municipal Manager's Office		**300 000.00**	**39 130.43**	**260 869.57**	**300 000.00**	**260 869.57**	**500 000.00**	**434 782.61**	**600 000.00**	**521 739.13**
Technical Services										
C0261-9/IA11603/F0002/X099/R0105	Ndwedwe Municipal Offices Phase 2	400 000.00	52 173.91	347 826.09	400 000.00	347 826.09		-		-
C0003-2/IA06173/F0002/X116/R0106	Computer Equipment	200 000.00	26 086.96	173 913.04	200 000.00	173 913.04	250 000.00	217 391.30	300 000.00	260 869.57
C0004-2/IA06233/F0002/X116/R0106	Furniture and Office Equipment	200 000.00	26 086.96	173 913.04	200 000.00	173 913.04	250 000.00	217 391.30	300 000.00	260 869.57
C0006-10/IA06282/F0002/X116/R010	Machinery and Equipment (Office Equipment/EPWP Equipment)	200 000.00	26 086.96	173 913.04	200 000.00	173 913.04		-		-
C0225-35/IA01952/F0791/X099/R370	Construction of Meyane Multipurpose Centre Ward 16	10 058 930.87	1 312 034.46	8 746 896.41	10 058 930.87	8 746 896.41		-		-
C0177-16/IA01952/F0791/X099/R371	Upgrading Of Isikhotho Access Road Ward 05	7 381 456.69	962 798.70	6 418 657.99	7 381 456.69	6 418 657.99	20 187 000.00	17 553 913.04	20 782 000.00	18 071 304.35
C0177-17/IA01952/F0791/X099/R370	Upgrading Of Siyathuthuka - Emthebeni Access Road Ward 14	6 351 765.93	828 491.21	5 523 274.72	6 351 765.93	5 523 274.72	20 187 000.00	17 553 913.04	20 782 000.00	18 071 304.35

2026-2027 FINAL CAPITAL BUDGET										
AccountNumber	Project Name	2026/2027 Draft Budget VAT Inclusive	2026/2027 Draft Budget VAT	2026/2027 Draft Budget VAT exclusive	2026/2027 Final Budget VAT inclusive	2026/2027 Final Budget VAT exclusive	2027/2028 Outer Year One VAT Inclusive	2027/2028 Outer Year One Exclusive	2028/2029 Outer Year Two VAT Inclusive	2028/2029 Outer Year Two Exclusive
C0040-80/IA01952/F0791/X099/R369	Construction Of Gumede Access Road Ward 12	6 283 898.97	819 639.00	5 464 259.97	6 283 898.97	5 464 259.97		-		-
C0177-19/IA01952/F0791/X099/R370	Upgrading Of Febe Access Road Ward 02	6 551 947.55	854 601.85	5 697 345.70	6 551 947.55	5 697 345.70		-		-
C0240-2/IA01952/F0002/X099/R3711	Construction of Bhamshela Taxi Rank Ward 06	4 000 000.00	521 739.13	3 478 260.87	4 000 000.00	3 478 260.87	4 000 000.00	3 478 260.87	3 000 000.00	2 608 695.65
C0225-37/IA06353/F0002/X099/R371	Bhamshela Thusong Centre Water Back up system (Upgrade of Borehole, Jojo Tank)	400 000.00	52 173.91	347 826.09	400 000.00	347 826.09		-		-
C0006-21/IA06282/F0002/X116/R010	Heavy Duty Equipment	150 000.00	19 565.22	130 434.78	150 000.00	130 434.78		-		-
Total Expenditure Technical Services		**42 178 000.01**	**5 501 478.26**	**36 676 521.75**	**42 178 000.01**	**36 676 521.75**	**44 874 000.00**	**39 020 869.57**	**45 164 000.00**	**39 273 043.48**
CAPITAL EXPENDITURE GRAND TOTAL		**55 088 000.01**	**7 185 391.31**	**47 902 608.70**	**55 088 000.01**	**47 902 608.70**	**52 924 000.00**	**46 020 869.57**	**57 064 000.00**	**49 620 869.57**



Final Tariffs of Charges for 2026/2027 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.

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the ... May 2026 which tariffs shall come into operation on the 1st of July 2026.

SDG Khuzwayo
Municipal Manager

N D W E D W E
LOCAL MUNICIPALITY

FINAL TARIFFS OF CHARGES

All vatable tariffs shown hereunder are inclusive of Value Added Tax.
Unless otherwise indicated, these tariffs shall apply to all areas in Ndwedwe Local Municipality jurisdiction.

1. **MUNICIPAL PROPRTY RATES**

The rate randage with regards to properties within the boundaries of the municipality will be as follows:

Residential properties	0.01109 cents in a rand
Place of Worship	0.cents in rand
Public Service Purposes	0.02209 cents in rand
Public Benefit Organisation	0.00277 cents in rand
Vacant Land	0.01109 cents in rand
Business and Commercial	0.04147 cents in rand
Industrial	0.04147cents in rand
Agricultural	0.00277 cents in rand
Public Service Infrastructure	0 cents in rand

A. Rebates, Exclusions and Exemptions

- The first R15 000 of residential property will be exempted.
- All properties with a market value of R60 000, and below will be exempt from property rates.Public Service Purposes is excluded from this exemption.
- Agricultural will get rebates of 50%.

B. Phasing of properties: the last period for phasing-in rates was.

Newly rateable properties will be phased in over a period of three (3) years according to the following percentages:

- 75% discount for the First financial year
- 50% discount for the Second financial year
- 25% discount for the Third financial year

Interest on outstanding rates is charged at 7% p.a, it is accrued on a monthly basis

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the ... May 2026 which tariffs shall come into operation on the 1st of July 2026.

2. **HIRE OF PUBLIC HALLS(MULTI-FUNCTIONAL HALL), LIBRARY SEMINAR ROOM**

The hours of use for the above will be 07H00-24H00 (or part thereof) and a session will be three hours or part thereof. Per function. Tariffs applicable to CDC's & Halls

(i) For personal gain (including weddings, political meetings).....R 3000.00
(ii) Not for personal gain.....R 1000.00
(iii) Rehearsals e.g. choirs and stage plays per session .....R 1000.00
(iv) Public meetings (including workshops, memorial services, sacred concerts).....R 3000.00
(v) Youth development and entertainment (including beauty concerts, movies).....R 3000.00
(vii) Hire of halls and facilities by non-residents.....R normal rate + 20%

	FEES APPLICABLE TO CIVIC CENTRE NDWEDWE MAIN OFFICES	2025/2026
2.1	General functions including weddings, concerts, contest, dances, exhibitions, tournaments and concerts –***refundable deposit of R5000***	R 5000.00
2.2	Rehearsals e.g. choirs and stage plays per session	R 2500.00
2.3	Public meetings. ***refundable deposit of R5000.00***	R 2500.00
2.4	Hire of halls and facilities by non residents. ***refundable deposit of R5000.00***	R5000.00+20%
2.5	Religious Services. ***refundable deposit of R5000.00***	R 2000.00
2.6	Government departments.. ***refundable deposit of R5000.00***	R 5000.00

A. DEPOSITS

Deposits to be paid in advance in cash or direct deposit into municipal primary bank account. Temporary bookings will be accepted subject to 50% of the required deposit being paid in advance and the balance payable 24hours prior to the event.

B. Deposit Charges

(i) Refundable Deposit Charge R5000. 00
(ii) Hire by non-residents.....R5000.00

(iii) The charges for the hire of public hall shall be payable by the hirer to the municipality or primary bank account at the time of making the reservation.

(iv) The hirer shall be responsible for all damages, breakages, or losses in respect of the Council's property during the hire of the public hall and may be required to lodge deposit at the discretion of the Municipal Manager

(v) The Council shall not be responsible for the property of the hirer, spectator, or any other person, and the hirer shall make all the necessary arrangements for the safety of the property within the public hall.

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the ... May 2026 which tariffs shall come into operation on the 1st of July 2026.

LIBRARY SEMINAR ROOM

a. For personal gain (incl. private business, government department).....R500.00
Not for personal gain (NGO, CBO etc).....R300.00
Seminar room only available during weekdays from 8H00 to 16H30 and Saturdays from 8H00 to 12H00. This availability excludes public holidays and other non working days as they may be prescribed from time to time.

Late return of books, magazines, CD.....R5.00 per week
Late return of DVD.....R5.00 per week
Lost book, CD, DVD, magazine or any other borrowed item is replaced at value as reflected on the Library card
Lost of BIC card R2
0.00

COST PHOTOCOPIES AT LIBRARY

(i) A4 black and white.....R1.00
(ii) A4 colour.....R2.00
(iii) A3 (single) black and white.....R2.50
(iv) A3 (double) black and white.....R5.00
(v) A3 (single) colour.....R3.50
(vi) A3 (double) colour.....R6.50
(vii) Printing of document.....R2.00
(viii) Laminating A4.....R7.00

C. REBATES

Any welfare, school or other non-profit organization may apply for a rebate, to the municipality, on any of the above tariffs related to Hire of Halls

3. Issue of rates clearance certificate.....R 500.00
4. Rates Assessment Fee.....R 100.00

5. Hire of Plant and Equipment
Digger/Loader per hour.....R 500.00

D DOCUMENTS

1. Quotation documents R200.00
2. BID documents.....R1000.00

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the ... May 2026 which tariffs shall come into operation on the 1st of July 2026.

1. BUILDING PLAN FEES:

No Plan will be deemed lodged unless the appropriate fee has been paid and the application form properly completed.

No.		Including VAT
1.1	**Prelimenary plans submitted for srutiny and comment**	**R150.00**
1.2	**Total floor area of building or buildings depicted on the plan of a new building is 20 square metres or less**	**R200.00**
1.2.1	**Thereafter per 20 sq.m (including additions)**	**R80.00**
1.3	**Retaining boundary wall**	**R200.00**
1.4	**Tennis Court/Swimming pools**	**R200.00**

2. TOWN PLANNING

2.1. REZONING / AMENDEMENT OF SCHEME

No.		Including VAT
2.1.1	LESS THAN 5000m²	**R1000.00**
2.1.2	5000m²- 5ha	**R1500.00**
2.1.3	➢ 5ha- 10ha	**R2000.00**
2.1.4	➢ 10ha	**R3000.00**

2.2 SUBDIVISIONS

No.		Including VAT
2.2.1	Basic fee + per new subdivision	**R1000 + R200**
2.2.2	Amendment of existing subdivision	**R1000.00**
2.2.3	Consolidation of land per application	**R1000.00**

2.3 SPECIAL CONSENT

No.		Including VAT
2.3.1	All sites less than 300m² within councils' jurisdiction	**R2000.00**
2.3.2	All other special consent land uses as indicated in all schemes /site development plans	**R2000.00**
2.3.3	Home business	**R1000.00**

2.4. RELAXATION

No.		Including VAT
2.4.1	All sites less than 300m²within councils' jurisdiction	**R1000.00**

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the … May 2026 which tariffs shall come into operation on the 1st of July 2026.

2.4.2	Residential sites **more than 300m²**	**R1500.00**
2.4.3	Non - residential sites	**R2500.00**

2.5 REMOVAL OF RESTRICTIVE CONDITIONS

No.		**Including VAT**
2.5.1	All sites less than 300m²within councils' jurisdiction	**R1000.00**
2.5.2	All other special consent land uses as indicated in all schemes	**R1500.00**

2.6 DEVELOPMENT SITUATED OUTSIDE THE SCHEME AREA

No.		**Including VAT**
2.6.1	LESS THAN 5000m²	**R1000.00**
2.6.2	5000m²- 5ha	**R2000.00**
2.6.3	➢ 5ha- 10ha	**R2500.00**
2.6.4	➢ 10ha	**R3000.00**

2.7 PERMAMANENT CLOSURE OF PUBLIC PLACES AND ROADS

No.		**Including VAT**
2.7.1	Closure of roads and open spaces	**R1000.00**

2.8 ZONING CERTIFICATES

No.		**Including VAT**
2.8.1	Basic Fee	**R50.00**

2.9 ENFORCEMENT

No.		**Including VAT**
2.9.1	Confirmation of Contravention	**R2000.00**
2.9.2	Continued operation per day until the matter is settled	**R150.00**

3. GIS

No.			**Including VAT**
3.1	Search Fee		**R20.00**
3.2	Copies of Documents per sheet	A4	**R2.00**
3.3	Copies of Documents per sheet	A3	**R3.00**

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the … May 2026 which tariffs shall come into operation on the 1st of July 2026.

3.4	A3 Colour print paper	**R30.00**
3.5	A1 Colour print paper	**R60.00**
3.6	A0 Colour Print paper	**R150.00**

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the … May 2026 which tariffs shall come into operation on the 1st of July 2026.

4.REFUSE REMOVAL

	2025/2026
	Charges (inclusive of VAT)
REFUSE REMOVAL SERVICE	
(1) Business Refuse: per skip bin	R8500.00
(2) Wheel bin	R220.00
All areas in Ndwedwe	
(i) Where refuse is accumulated for collection in approved receptacles -	
per bag.....R	35.00
per bin/receptacle.....R	50.00
per drum.....R	125.00
per load.....R	Volume of waste collected to be equated to number of bags and the rate per bag shall be applied as determined by the Council

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the ... May 2026 which tariffs shall come into operation on the 1st of July 2026.

(ii) Where refuse is otherwise accumulated for collection - per load or part	
thereof.....R	Same as above
(iii) Hospitals, schools and other government and non-government institutions:	R 8500.00
(i) per bag, per collection .....R	70.00
(ii) per bin/receptacle, per collection.....R	90.00
(iv) other-	Volume of waste collected to be equated to number of bags and the rate per bag shall be applied as determined by the Council
(2) Garden or other bulky refuse from other than trade and manufacturing	
premises	
(i) per load of 7 cubic meters or part thereof.....R	R3200.00

6. MARKET STALLS

(i) Market stalls.....R1000.00



Final Service Delivery Standards for 2026/2027 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.

Province: Municipality(KZN293) - Schedule of Service Delivery Standards Table A10 Final 2026/2027	
Description	
Standard	**Service Level**
Solid Waste Removal	
Premise based removal (Residential Frequency)	N/A
Premise based removal (Business Frequency)	Yes
Bulk Removal (Frequency)	twice a week
Removal Bags provided(Yes/No)	No
Garden refuse removal Included (Yes/No)	Yes
Street Cleaning Frequency in CBD	Yes
Street Cleaning Frequency in areas excluding CBD	Yes
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	48hours
Recycling or environmentally friendly practices(Yes/No)	Yes
Licenced landfill site(Yes/No)	No
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	N/A
Is free water available to all? (All/only to the indigent consumers)	N/A
Frequency of meter reading? (per month, per year)	N/A
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	N/A
One service connection affected (number of hours)	N/A
Up to 5 service connection affected (number of hours)	N/A
Up to 20 service connection affected (number of hours)	N/A
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
How long does it take to replace faulty water meters? (days)	N/A
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	N/A
	N/A
Electricity Service	N/A
What is your electricity availability percentage on average per month?	N/A
Do your municipality have a ripple control in place that is operational? (Yes/No)	N/A
How much do you estimate is the cost saving in utilizing the ripple control system?	N/A
What is the frequency of meters being read? (per month, per year)	N/A
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	N/A
Are accounts normally calculated on actual readings? (Yes/no)	N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
How long does it take to replace faulty meters? (days)	N/A
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	N/A
How effective is the action plan in curbing line losses? (Good/Bad)	N/A
How soon does the municipality provide a quotation to a customer upon a written request? (days)	N/A
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	N/A
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	N/A
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	N/A

Province: Municipality(KZN293) - Schedule of Service Delivery Standards Table A10 Final 2026/2027	
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	N/A
To what extend do you subsidize your indigent consumers?	N/A
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	N/A
Sewer blocked pipes: Large pipes? (Hours)	N/A
Sewer blocked pipes: Small pipes? (Hours)	N/A
Spillage clean-up? (hours)	N/A
Replacement of manhole covers? (Hours)	N/A
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	Days
Time taken to repair a single pothole on a minor road? (Hours)	Days
Time taken to repair a road following an open trench service crossing? (Hours)	Hours
Time taken to repair walkways? (Hours)	N/A
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	N/A
Do you have any special rating properties? (Yes/No)	N/A
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsources? (Yes/No)	Yes
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 Days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	workind Days
Time to respond to a verbal customer enquiry or request? (working days)	Working Days
Time to respond to a written customer enquiry or request? (working days)	Working Days
Time to resolve a customer enquiry or request? (working days)	Working Days
What percentage of calls are not answered? (5%,10% or more)	> 5%
How long does it take to respond to voice mails? (hours)	N/A
Does the municipality have control over locked enquiries? (Yes/No)	N/A
Is there a reduction in the number of complaints or not? (Yes/No)	Yes
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	None
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	
Community safety and licensing services	To start operating from April 2022
How long does it take to register a vehicle? (minutes)	N/A
How long does it take to renew a vehicle license? (minutes)	N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	N/A
What is the average reaction time of the fire service to an incident? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	

Province: Municipality(KZN293) - Schedule of Service Delivery Standards Table A10 Final 2026/2027	
How many economic development projects does the municipality drive?	22
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	5
What percentage of the projects have created sustainable job security?	yes
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	no
Does the municipality have training or information sessions to inform the community? (Yes/No)	yes
Are customers treated in a professional and humanly manner? (Yes/No)	yes



Provincial Treasury 2026/2027 draft budget feedback

LEGEND

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D. Items: Confidential matters considered and resolved by Exco under delegated powers.

KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: MUNICIPAL FINANCE MANAGEMENT

P. O. Box 3613, Pietermaritzburg, 3200
Treasury House,145 Chief Albert Luthuli Street, Pietermaritzburg, 3201
Tel: 033 897 4541 Fax: 033 342 4662
Website: www.kzntreasury.gov.za
E-mail address: farhad.cassimjee@kzntreasury.gov.za

Our Ref: 11/6/13/1(KZN293)-2026
Enquiries: Mr. M. Ndumo
Date: 15 May 2026

THE MUNICIPAL MANAGER
NDWEDWE LOCAL MUNICIPALITY
PRIVATE BAG X503
NDWEDWE
4342

Email: disco.khuzwayo@ndwedwe.gov.za

Dear Mr. D. S. G. Khuzwayo

ASSESSMENT OF THE 2026/27 ANNUAL BUDGET TABLED IN TERMS OF SECTION 16(2) OF THE MUNICIPAL FINANCE MANAGEMENT ACT, ACT NO. 56 OF 2003 (MFMA)

1. Reference is made to your 2026/27 Tabled Budget that was submitted to Provincial Treasury in accordance with Section 22 of the MFMA which states that *immediately after an Annual Budget is tabled in a municipal Council, the Accounting Officer of a municipality must submit the Annual Budget in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury.*
2. Section 23(1)(b) of the MFMA states that *the municipal Council must consider any views of the National Treasury, the relevant Provincial Treasury and any provincial or national organs of state or municipalities which made submissions on the budget.* Section 24(1) of the MFMA further states that *the municipal Council must at least 30 days before the start of the financial year consider approval of the Annual Budget.*
3. An assessment was conducted on the information submitted by your municipality in the Schedule A as extracted from your financial system, the 2026/27 Tabled Budget data string (TABB) uploaded by the municipality to the National Treasury GoMuni Upload Portal and downloaded by Provincial Treasury from the portal on 10 April 2026 and other related budget documents. Please find the attached the key budget indicators, detailed findings and recommendations emanating from the assessment undertaken by Provincial Treasury in Annexures A and B: *Tabled Budget Feedback* for your consideration in terms of Section 23(1)(b) of the MFMA. During the engagement held on 07 May 2026, the municipality noted the issues raised by Provincial Treasury and committed to attend to them prior to the 2026/27 Annual Budget being considered in Council for approval in terms of Section 24(1) of the MFMA. Furthermore, differences between the Schedule A submitted to Provincial Treasury and the data strings uploaded to the National Treasury GoMuni Upload Portal have been highlighted per line item in Annexure B.

4. It should be noted that the funding position for your 2026/27 Tabled Budget was determined based on the information reflected in the audited 2024/25 Annual Financial Statements (AFS), the 2025/26 Adjustments Budget data string (ADJB) and the 2026/27 Tabled Budget data string (TABB) that were uploaded to the National Treasury GoMuni Upload Portal together with your 2026/27 Tabled Budget which reflect the figures that the municipality has on your financial system. The assessment of your 2026/27 Tabled Budget considered the cash flow impact of the budgeted Operating revenue and expenditure (Tables A4/B4), the budgeted Capital expenditure (Tables A5/B5) and all other relevant budget tables as reflected in the 2025/26 ADJB and 2026/27 TABB data strings.

5. Based on a recalculation of the Cash/Cash equivalents at the year-end as per Table A7: *Budgeted cash flows* and the Surplus/(shortfall) as per Table A8: *Cash backed reserves/accumulated surplus reconciliation* of your 2026/27 Tabled Budget in line with the National Treasury Budget funding assessment framework, your municipality's 2026/27 Tabled Budget appears to be **funded** in terms of Section 18 of the MFMA read together with MFMA Circular No. 55.

   The following findings, amongst others, are noted in the assessment of your 2026/27 Tabled Budget and are highlighted for your municipality to address in your 2026/27 Final Budget to be approved in Council (as indicated above, please refer to Annexure B for the detailed assessment of your 2026/27 Tabled Budget):

   - The municipality budgeted *Repairs and maintenance* of R4.9 million constitute 0.6 percent of the *Property, Plant* and *Equipment* carrying value. This percentage is significantly lower than the 8 percent as per the guidelines of MFMA Circular No. 55. The municipality should ensure that it has sufficiently budgeted for *Repairs and maintenance* to ensure that the municipality's assets are in an acceptable working condition. The municipality should take into cognisance the consequences of under-spending on *Repairs and maintenance,* which might shorten the useful life of the assets;

   - The *Other working capital requirements* projection does not appear to be reasonable emanating from the municipality overstating the *Gross Consumer Debtors,* as well as the *Trade and other payables*. The recalculated *Other working capital requirements,* as per the Treasury calculations, indicates a cash outflow of R10.3 million, as opposed to a cash inflow of R17.6 million, as reflected in the budget Table A8 of the TABB Schedule A; and

   - The municipality's budgeted *Surplus* of R122.6 million, as reflected in Table A8 of the TABB Schedule A, appears to be significantly overstated when compared to Treasury's recalculated *Surplus* of R91.3 million. The municipality is required to review Tables A4, A5, A7 and A8 and rectify all identified discrepancies prior to the adoption of the 2026/27 Annual Budget, in order to ensure that the budget reflects a realistic, credible and sustainable surplus position.

6. Provincial Treasury Circular PT/MF 07 of 2025/26 dated 09 February 2026 required all municipalities to prepare their 2026/27 Medium Term Revenue and Expenditure Framework (MTREF) budgets in their financial systems as per the guidance provided in MFMA Circular No. 132 dated 05 December 2025 and extract the Schedule A directly from their financial systems to eliminate the possibility of any differences and/or misalignments. In this regard, Provincial Treasury noted that majority of the figures reflected in the 2026/27 Schedule A tabled in Council are aligned to the figures reflected in the Tabled Budget data string (TABB). **Your municipality is still required to address the remaining discrepancies to ensure that the 2026/27 Schedule A to be approved in Council and the 2026/27 Original Budget data string (ORGB) are fully aligned by generating both documents directly from your financial system.**

7. Section 24(3) of the MFMA, read together with Regulation 20(1) of the Municipal Budget and Reporting Regulations (MBRR), requires that the approved Annual Budget be submitted to both National Treasury and the relevant Provincial Treasury within ten working days after the Council has approved the Annual Budget. However, as per MFMA Circular No. 126 given that the

municipalities are generating their Annual Budgets directly from their financial systems as required by the Municipal Standard Chart of Accounts (mSCOA) Regulations and that the budgets must be verified before it is locked on the system, municipalities are required to upload the Original Budget data string (ORGB) to the National Treasury GoMuni Upload Portal and submit their 2026/27 Approved Budgets to the National and Provincial Treasuries **immediately after approval by the municipal Council**. Therefore, as an example, if the Annual Budget is tabled to Council on 29 May 2026, then the final date for submission is 01 June 2026. Municipalities must further ensure full compliance of their budget submission, data strings and supporting documentation incorporating all the components reflected in the attached Annexure C: MBRR Schedule A – Annual Budget.

8. The municipality is requested to table in Council this correspondence and the attached Annexures that provide Provincial Treasury's comments and recommendations on the 2026/27 Tabled Budget. This correspondence and attached Annexures must be tabled together with the municipality's responses to the Provincial Treasury's findings on the 2026/27 Tabled Budget when tabling the 2026/27 Final Budget to Council for approval. A copy of the Council resolution and the corresponding minutes must be included in the 2026/27 Approved Budget documentation to be submitted to the National and Provincial Treasuries, and must:

    - make reference to Provincial Treasury's comments on the 2026/27 Tabled Budget being presented and noted by Council; and
    - clearly stipulate the commitment that the municipality will spend within the 2026/27 Approved Budget across all votes and expenditure items.

    Any expenditure incurred in the 2026/27 financial year over and above the 2026/27 Approved Budget will result in unauthorized expenditure in terms of Section 15 of the MFMA. Such transgression will invalidate the basis upon which the municipality's 2026/27 Annual Budget would have been assessed by Provincial Treasury as funded, rendering that conclusion incorrect.

9. The municipality is reminded that it is the responsibility of the Accounting Officer to ensure that Provincial Treasury's comments and responses to the Provincial Treasury's findings (as mentioned above) are tabled in Council and that Provincial Treasury's recommendations are addressed by the municipality.

Yours faithfully

Mr. F. Cassimjee
Chief Director: Municipal Finance Management

CC Mayor
Speaker
Deputy Mayor
Chief Financial Officer
Ms. C. Coetzee – KwaZulu-Natal (KZN) Provincial Treasury
Mr. J. Hattingh – National Treasury

treasury
Department:
Treasury
PROVINCE OF KWAZULU-NATAL

ANNEXURE A - KEY BUDGET INDICATORS

Municipality: Ndwedwe Local Municipality

Audit opinion: 2024/25 Financially unqualified with findings

Budget year: 2026/27 Funded

Intervention: N/A

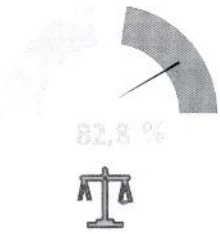
Budget funding plan: N/A

Operating Position

R thousands	2025/26 Adjusted Budget	2026/27 Tabled Budget	% Increase/ (Decrease)
Total Operating revenue	**250 599**	**248 855**	**(0,7)%**
Transfer and subsidies - operational	210 524	206 053	(2,1)%
Own sources of revenue	40 075	42 802	6,8%
Total Operating expenditure	**250 526**	**248 760**	**(0,7)%**
Total Operating expenditure excl non-cash items*	220 406	219 402	(0,5)%
Depreciation, amortisation and impairment	29 300	28 558	(2,5)%
Irrecoverable debts written off	-	-	-
Debt impairment	819	800	(2,3)%
Operating Surplus(Deficit)	**74**	**95**	

*Depreciation, amortisation and impairment, Debt impairment and Irrecoverable debts written off

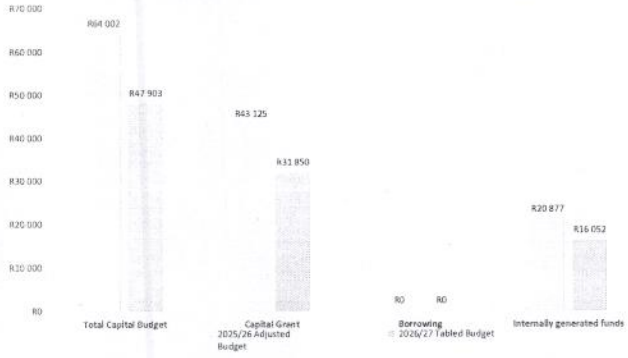
Operating Grant Dependency (2026/27 Tabled Budget)



Capital Grant Dependency (2026/27 Tabled Budget)



Capital budget: 2026/27 vs. 2025/26 (R thousand)



Remuneration Ratio*

2025/26	2026/27
	50,4%

*MFMA Circular 71: Norm 25% to 40%

Repairs and Maintenance*

2025/26	2026/27

* 8 percent of prior period audited PPE values

Funding Position

R thousands	2026/27 Tabled Budget (Municipality)	2026/27 Tabled Budget (Treasury)
Cash/cash equivalents at the year begin:	**92 717**	**95 627**
Net increase/(decrease) in cash held	10 874	13 450
Cash/cash equivalents at the year end:	**103 591**	**109 077**
Total Application of cash and investments:	(19 007)	17 811
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt Relief Benefits	122 598	91 266
Creditors transferred to Debt Relief - Non-Current portion	-	-
Surplus(shortfall) - Incl Non-Current Creditors Trf to Debt Relief Benefits	**122 598**	**91 266**

Contract Service Ratio*

2025/26	2026/27
	20,8%

*MFMA Circular 71: Norm 2% to 5%

Renewal and Upgrading of existing assets*

2025/26	2026/27

* 60 percent of total Capital expenditure

Note: The Key Budget Indicators were calculated from the figures in the municipality's 2025/26 Adjustments Budget and the 2026/27 Tabled (Draft) Budget.

General Compliance and Other Matters - Tabled Budget

Municipality:	Ndwedwe Local Municipality
Budget Year:	2026/27

Annexure B: Tabled (Draft) Budget Feedback

General Compliance - Tabled (Draft) Budget

No.	Key Focus Areas Note: Prior years Audited AFS: 2022/23, 2023/24 and 2024/25. Current year: 2025/26. Budget year: 2026/27.	Yes/No/ N/A	Comments (If required)
Compliance with MBRR			
1	Has the municipality prepared the Tabled (Draft) Budget as per the prescribed format and content as stipulated in the MBRR? - Schedule A of MBRR	Yes	
	Part 1 – Annual Budget		
	- Table of contents	Yes	
	- Mayors report	Yes	
	- Resolutions	Yes	
	- Executive summary	Yes	
	- Annual Budget tables	Yes	
	Part 2 – Supporting Documentation		
	- Overview of Annual Budget process	Yes	
	- Overview of alignment of the Annual Budget with Integrated Development Plan (IDP)	Yes	
	- Measurable performance objectives and indicators	Yes	
	- Overview of budget related policies	Yes	
	- Overview of budget assumptions	Yes	
	- Overview of budget funding	Yes	
	- Expenditure on allocations and grant programmes	Yes	
	- Allocations and grants made by the municipality	Yes	
	- Councillor and board member allowances and employee benefits	Yes	
	- Monthly targets for revenue, expenditure and cash flow	Yes	
	- Annual Budgets and Service Delivery and Budget Implementation Plans (SDBIP) - internal departments	Yes	
	- Annual Budgets and SDBIPs - municipal entities and other external mechanisms	N/A	
	- Contracts having future budgetary implications	Yes	
	- Capital expenditure details	Yes	
	- Legislation compliance status	Yes	
	- Other supporting documents	Yes	
	- Annual Budgets of municipal entities attached to the municipality's Annual Budget	N/A	
	- Municipal Manager's quality certification	Yes	
Format, Content, mSCOA compliance and Submission			
2	Did the municipality upload the following data strings to the National Treasury GoMuni Upload Portal?	Yes	
	2.1. The Tabled Budget data string (TABB)?	Yes	
	2.2. The IDP Project Detail data string (PRTA)?	Yes	
	2.3. The Non Financial Information data string (A1D)?	Yes	
3	Did the municipality submit the following additional information?		
	3.1 Signed Council resolution for the tabling of the 2026/27 Annual Budget	Yes	
	3.2 2026/27 Draft SDBIP	Yes	
	3.3 Budget related policies	Yes	
	3.4 Supporting documentation (e.g. Bank statement, Bank reconciliation, Investments register, Grants register, Signed prepayment arrangements, Calculation for rates, Calculation for service charges, etc.)	Yes	The majority of documents were received from the municipality except for calculations/working documents for Service charges and Property rates.
	3.5. National Treasury tariff tool (in excel format)	Yes	
	3.6. Municipal revenue assessment tool (in excel format)	Yes	
	3.7. Fixed asset register (in a PDF file)	Yes	
4	Was the Annual Budget submitted to Provincial Treasury extracted directly from the municipal financial system (confirmation to be obtained from the municipality)?	Yes	
5	Did the Annual Budget tabled in Council reflect the same figures as those uploaded via the data string (figures on the municipal financial system)?	Yes	There were minor differences noted in budget Table A8, which have been highlighted in the feedback section.
6	Was the Annual Budget tabled in Council using Version 7.1 of the mSCOA Chart for the 2026/27 MTREF (MFMA Circular No. 132 and 134)?	Yes	
	6.1 Are all the tables completed?	Yes	The municipality has completed all the main tables in Schedule A mSCOA Version 7.1, with the exception of Table A10. The municipality was urged to ensure that this table is fully populated in the 2026/27 Approved Budget.
	6.2 Do the audited outcome figures in the budget tables agree to figures in the audited Annual Financial Statements (AFS)?	Yes	However, there were minor discrepancies noted.
	6.3 Do the current year's Original Budget (2025/26) figures in the budget tables agree to the Original Budget figures as per the Schedule A that was tabled to Council?	Yes	However, there were minor discrepancies noted.
	6.4 Do the current year's Adjusted Budget (2025/26) figures in the budget tables agree to the Adjustments Budget figures as per the Schedule B that was tabled to Council?	Yes	However, there were minor discrepancies noted.

No.	Key Focus Areas Note: Prior years Audited AFS: 2022/23, 2023/24 and 2024/25. Current year: 2025/26. Budget year: 2026/27.	Yes/No/ N/A	Comments (If required)
7	If the municipality has a municipal entity, was a consolidated Council budget prepared and submitted?	N/A	
8	Did the municipality submit the reconciliation of the Valuation roll to the financial system as per MFMA Circular No. 132?	Yes	
9	Were there any discrepancies noted between the Valuation roll and the financial system?	Yes	
Cash funding position of the budget			
Tables A7 :Budget Cash Flow			
10	Is Table A7 of the Schedule A that was tabled to Council correctly and fully completed?	Yes	Budget Table A7 was fully populated however, in terms of correctness, Provincial Treasury has performed an assessment to determine the reasonableness of the figures populated. Findings are provided under the Budgeted Cash flow feedback.
11	Is the Cash/cash equivalents at year-end as per Table A7 of the Schedule A that was tabled to Council positive for the budget year?	Yes	
Tables A8: Cash backed reserves/accumulated surplus reconciliation.			
12	Is Table A8 of the Schedule A that was tabled to Council correctly and fully completed?	Yes	However, it must be noted that the Council approved Schedule A and TABB Table A8 are not fully aligned, as the Other working capital requirements line item does not reconcile. Findings have been provided in the feedback on Table A8.
13	Does the Table A8 of the Schedule A that was tabled to Council reflect a Surplus for the budget year?	Yes	
Tabled Budget Funding Position			
14	Is the 2026/27 Tabled (Draft) Budgeted funded according to Section 18 of the MFMA based on Provincial Treasury's assessment?	Yes	
15	For a municipality whose Annual Budget was assessed as Unfunded by Provincial Treasury in the prior budget year, has the municipality submitted an updated/amended credible Budget funding plan that was tabled to Council together with their 2026/27 Tabled (Draft) Budget?	N/A	
Service level standard			
16	Have the Service Level Standards been tabled together with the budget as required by MFMA Circular No. 75?	Yes	
17	Have the Service Level Standards been incorporated into the budget or submitted together with budget documents?	Yes	
Cost containment measures			
18	Has the municipality demonstrated that the Cost containment policy that was approved by Council has been considered in the Tabled (Draft) Budget?	Yes	
Alignment of Council Schedule A Annual Budget to IDP strategic objectives			
19	a) Does the 'Total Revenue' budget for the IDP strategic objectives in Table SA4 reconcile to the 'Total Operating Revenue' budget in Table A4?	Yes	
	b) Does the 'Total Operating expenditure' budget for the IDP strategic objectives in Table SA5 reconcile to the 'Total operating expenditure' budget in Table A4?	Yes	
	c) Does the 'Total Capital expenditure' budget for the IDP strategic objectives in Table SA6 reconcile to the 'Total capital expenditure' budget in Table A5?	Yes	
20	Are the IDP strategic objectives of the municipality aligned to the national and provincial priorities?	Yes	
Other matters			
21	Have all allocations as per 2026 DoRB and Provincial allocations in Gazette No. 2892 been included in the 2026/27 Tabled (Draft) Budget?	Yes	The municipality reflected Transfers and grants incorrectly on Table SA18 of the TABB however, it was also noted that the Provincialisation of libraries and Community library services were combined instead of being reported separately in Table SA18 of the TABB, under the line item Capacity building and other. This discrepancy must be corrected by the municipality, to ensure that the budget reflects the correct description of allocated amounts, as well as all the grants, as they appear in the gazettes.
22	Is the highest level of Free basic services provided for (Table A10 of the Schedule A that was tabled in Council) in line with the Indigent policy?	No	The municipality did not populate the highest level of free basic services provided in Table A10 of the non-financial data strings (A1D), as well as the Council approved A Schedule. During the engagement, the municipality expressed the challenges they had faced regarding the upload and processing of the non-financial data strings however, they will work towards ensuring that the non-financial data strings for the 2026/27 Approved Budget are correctly uploaded.

No.	Key Focus Areas Note: Prior years Audited AFS: 2022/23, 2023/24 and 2024/25. Current year: 2025/26. Budget year: 2026/27.	Yes/No/ N/A	Comments (If required)
23	Does the Capital budget reflect consistent efforts to address the backlogs in basic services?	Yes	
24	Does the Capital budget reflect consistent efforts to address the renewal of infrastructure for the existing services?	Yes	
25	Is the Budget Steering Committee (BSC) functional ?	Yes	
26	Did the municipal departments submit budget bids and were they evaluated by the Budget and Treasury Office (BTO) ?	Yes	
27	Did the municipality plan to conduct or has already conducted meaningful public participation prior to the approval of the budget ?	Yes	The municipality indicated in the budget narration report under Section 2.1.9 Community Consultation, where they have outlined the public participation programme scheduled for all stakeholders.

[____]

Municipality: Ndwedwe Local Municipality

Table A4 - Budgeted Financial Performance (Operating Revenue) - PT Assessment

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB) / (A1D)		
Revenue									
Exchange Revenue									
Service charges - electricity	–	–	–	–	-	–	–	–	–
Service charges - water	–	–	–	–	-	–	–	–	–
Service charges - waste water management	–	–	–	–	-	–	–	–	–
Service charges - waste management	651	681	681	515	687	706	706	729	753
% Growth Rate (Nominal)		4,5%	0,0%				3,7%	3,3%	3,2%
Increase/(Decrease) in households receiving the Minimum Service Level and Above sub-total			-			-	-	-	-
Surplus/(Deficit) per Table A2		681	681				(0)	(0)	

PT Comments:

Service charges – Waste management revenue increased by 3.7 percent from R681 000 in the 2025/26 Adjusted Budget to R706 000 in the 2026/27 Tabled Budget, which is in line with the recommended growth rates in MFMA Circular No. 132 of 3.7 percent.

On page 19 of the Budget narrative report, the municipality stated that the service is currently only available to business and government departments. The municipality also indicated that they note that the service seems to operate at a deficit if the revenue anticipated from this service is compared to the resources deployed to this section as per Table A2. The municipality further explained that they have allocated a budget of R3 million in this department for expenditure, but the expected revenue is amount to R706 000, hence the department is currently operating at a deficit of R2.3 million.

The affordability of tariff increases to be imposed on consumers should also be considered before the increases are implemented, taking into account the economic conditions currently faced by communities. Furthermore, MFMA Circular No. 132 (page 14) has made reference to the setting of cost reflective tariffs, as well as proper indigent management, to ensure accuracy in their revenue management and billing of consumers. Moreover, municipalities are reminded of MFMA Circulars No. 93 paragraph 3.1 and No. 98 paragraph 4.1, where the emphasis was on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected and generated. MFMA Circular No. 132, paragraph 4.3 on page 14, further indicates that municipalities should undertake an assessment to determine if the intended / implemented tariffs are cost reflective, whether all critical components were considered in the tariff calculations, using the National Treasury Cost Reflective Tariff Tool.

As per Table A2, the trend reflected that Total revenue - Waste management of R7.9 million is equivalent to the Total expenditure - Waste management of R7.9 million, resulting in a break even position, as the same results apply to entire MTREF period. The municipality was encouraged to maintain tariff increases at a level that reflects an appropriate balance between the affordability of indigent households and other customers, while ensuring the financial sustainability of the municipality. It is also important for the municipality to consider cash backed reserves to cover future costs of rehabilitating the landfill site.

Sale of goods and rendering of services	87	245	222	111	148	230	230	238	246
% Growth Rate (Nominal)		183,3%	-9,4%				3,7%	3,3%	3,2%

PT Comments:

Sale of goods and rendering of services increased by 3.7 percent from R222 000 in the 2025/26 Adjusted Budget to R230 000 in the 2026/27 Tabled Budget, which is in line with the recommended growth rates in MFMA Circular No. 132 of 3.7 percent.

However, the audited 2024/25 AFS data strings reflected revenue generated of R87 000 and as at the end of March 2026 (Month 09), the Year to date actual amount reported amounted to R111 000, with the full year projection of R148 000, which is significantly below the Adjusted Budget and the 2026/27 Tabled Budget figures. The municipality was requested to review the budget allocated for this revenue line item taking into account the current year and prior year's performance, as well as the expected level of collection for billed revenue.

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB) / (A1D)		
Agency services	179	469	469	230	307	487	487	503	519
% Growth Rate (Nominal)		161,6%	0,0%				3,7%	3,3%	3,2%

PT Comments:

Agency services increased by 3.7 percent from R469 000 in the 2025/26 Adjusted Budget to R487 000 in the 2026/27 Tabled Budget, which is in line with the recommended growth rates in MFMA Circular No. 132 of 3.7 percent.

The municipality generated R179 000 as per 2024/25 Audited AFS data string and projects to generate R307 000 by the end of 2025/26 financial year, based on MFMA Section 71 report for March 2026 or Month 09. The budget of R487 000 for the 2026/27 financial year appears to be significantly overstated when compared to past audited result and the current year projected revenue. Prior to finalising the 2026/27 Annual budget, the municipality should ensure that the projected revenue is reviewed to reflect realistically anticipated revenue to be generated and collected taking into account current and prior years actual performance.

Interest - deemed interest	–	–	–	–	-	–	–	–	–
Interest earned from receivables	–	–	–	–	-	–	–	–	–
Interest earned from current and non-current assets	9 208	12 528	11 613	5 332	7 109	11 100	11 100	11 466	11 833
% Growth Rate (Nominal)		36,1%	-7,3%				-4,4%	3,3%	3,2%

PT Comments:

As per the amounts reflected in the municipality's budget tables, Interest earned from Current and Non-current Assets revenue line item has reflected a decrease of 4.4 percent from the 2025/26 Adjusted Budget to the 2026/27 Tabled Budget, which is not in line with the benchmark of 3.7 percent or 3.4 percent increase (which is the Consumer Price Index inflation, as per MFMA Circular Nos. 132 and 134).

The Budget narration report has substantiated the budgeted amount as follows on page 20: The reduction in the total municipal revenue when compared to the 2025/26 total revenue and the anticipated internal funding commitment to be deployed to capital projects, remains the main reason for this decline, as the municipality is anticipating to invest at a lower rate in the new financial year.

The municipality was advised to ensure that the projected revenue is aligned to the inflationary increase as per the MFMA Circular No. 134, and reflects realistically anticipated revenue to be generated and collected taking into account current and historical actual performance trends as well as the anticipated level of Investments. The municipality is also advised to ensure that Supporting Tables SA15 and SA16 are fully completed in the Approved Budget.

Dividends	–	–	–	–	-	–	–	–	–
Rent on land	–	–	–	–	-	–	–	–	–
Rental from fixed assets	634	757	773	562	749	802	802	828	855
% Growth Rate (Nominal)		19,4%	2,1%				3,7%	3,3%	3,2%

PT Comments:

Rental of fixed assets increased by 3.7 percent from R773 000 in the 2025/26 Adjusted Budget to R802 000 in the 2026/27 Tabled Budget, which is in line with the recommended growth rates in MFMA Circular No. 132 of 3.7 percent.

The municipality substantiated in the Budget narration report (page 21) as follows: This change is attributed to the 3.7 percent increase in line with 2026/27 CPI rate, as disclosed in the budget MFMA Circular No. 132. The budget amount might have to be revised during the Adjustments Budget due to a new tenant who is anticipated to sign an agreement with the municipality in the near future, once negotiations have been finalised.

It should be emphasised that the Rental from fixed assets should be based on a contract that exists between the municipality and the rentee, as it should represent fixed monthly income, which should be derived from the agreements.

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB) / (A1D)		
Licences or permits	54	31	109	126	167	149	149	154	159
% Growth Rate (Nominal)		-42,1%	249,0%				36,2%	3,3%	3,2%

PT Comments:

As per the amounts reflected in the municipality's budget tables, Licenses and permits revenue line item has reflected a budget amount of R149 000 in the Council Tabled Budget Schedule A and in the TABB data strings submitted by the municipality, which reflects an increase of 36.2 percent, which is not in line with the recommended growth rates in MFMA Circular No. 132 and 134, of 3.7 percent and 3.4 percent respectively.

The Budget narration report has indicated that this increase is attributed to the normal increase on the prices that are in line with the 2026/27 Consumer Price Index, as indicated in the MFMA Budget Circular No. 132 and the introduction of new services in the testing centre, where a minimal budget has been set aside and will be monitored to assess the customers' response and the municipality will adjust the budget if necessary, during th · Adjustments Budget period.

Special rating levies	–	–	–	–	-	–	–	–	–
Construction contract revenue	12 917	–	–	–	-	3 385	3 385	9 766	10 207
% Growth Rate (Nominal)		-	-				-	188,5%	4,5%

PT Comments:

The budget for Construction contract revenue for the 2026/27 budget year is R3.4 million, which represents a new line item which has been introduced with the Version 7.1 mSCOA chart, as this revenue was previously included under Sale of goods and rendering of services.

In the Tabled budget narration report, the municipality did not substantiate the amounts allocated for this revenue line item. The municipality must ensure that an explanation is included in the Approved Budget narration report. During the engagement, the municipality agreed to provide a detailed narration in the Approved Budget submission.

Development charges	–	–	–	–	-	–	–	–	–
Operational revenue	1 814	1 031	2 019	2 122	2 829	1 361	1 361	1 127	1 163
% Growth Rate (Nominal)		-43,2%	95,9%				-32,6%	-17,2%	3,2%

PT Comments:

Provincial Treasury noted that the amounts reflected in the municipality's budget tables for Operational revenue have decreased from R2 million in the 2025/26 Adjusted Budget to R1.4 million in the 2026/27 Tabled Budget, resulting in a decrease of 32.6 percent, which is not in line with the recommended growth rates in MFMA Circular No. 132 and 134, of 3.7 percent and 3.4 percent respectively.

The municipality motivated the decrease in the Tabled Budget narration report (page 21) as follows: The decrease of R658 000, when compared to the budget of R2 million in 2025/26 financial year, is attributed to the once off Skills development levy which was allocated to the municipality to fund the Learnership programme during the 2025/26 financial year.

Non-Exchange Revenue

Property rates	22 011	22 832	22 832	16 450	21 933	23 283	23 283	24 051	24 821
% Growth Rate (Nominal)		3,7%	0,0%				2,0%	3,3%	3,2%
Increase/(decrease) in the No. of properties			-			-	-	-	-
Increase/(decrease) in the Value of properties (R'm)			-			-	-	-	-

PT Comments:

The municipality has increased the Property rates revenue budget by 2 percent from R22.8 million in the 2025/26 Adjusted Budget to R23.2 million in the 2026/27 Tabled Budget. The increase is not aligned to the inflation rate of 3.7 percent and 3.4 percent, as stipulated in MFMA Circular No. 132 and 134 respectively. It was noted that the Tabled Budget narrative report (page 22) indicated that the minimal increase is part of the municipality's efforts of ensuring the services of the municipality are more affordable to the rate payers, which is also a strategy to attract new investors and customers in the Ndwedwe area.

Provincial Treasury was unable to establish whether the municipality exempted 80 percent of Property rates in terms of the phasing out of the Public Service Infrastructure as per the provisions of Section 93A of the Municipal Property Rates Amendment Act, 2014 (MPRA) on Transitional arrangement: Public service infrastructure, as published in the Government Gazette No. 38259 dated 28 November 2014, due to the municipality not submitting the non-financial information relating to number of households and the increase thereof, in the budget tables Schedule A1D.

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB) / (A1D)		
Surcharges and taxes	–	–	–	–	-	–	–	–	–
Fines, penalties and forfeits	2 450	–	–	–	-	–	–	–	–
Licences or permits	–	–	–	–	-	–	–	–	–
Transfers and subsidies - operational	211 327	210 710	210 524	210 171	280 227	206 053	206 053	202 173	216 794
% Growth Rate (Nominal)		-0,3%	-0,1%				-2,1%	-1,9%	7,3%

PT Comments:

The budget for Transfers and subsidies reconciles to the 2026 Division of Revenue Bill (DoRB) and Provincial allocations.

However, it was also noted that the Provincialisation of libraries and Community library services were combined instead of being reported separately in the supporting Table SA18 TABB under the line item Capacity building and other. These discrepancies must be corrected by the municipality in the Approved Budget, to ensure that the budget reflects the correct description of allocated amounts, as they appear in the gazettes.

Interest receivables	1 302	1 355	1 355	853	1 137	1 300	1 300	1 343	1 386
% Growth Rate (Nominal)		4,1%	0,0%				-4,1%	3,3%	3,2%

PT Comments:

The municipality has budgeted an amount of R1.3 million for the 2026/27 financial year for Interest from non-exchange revenue, which is a 4.1 percent decrease from the 2025/26 Adjusted Budget. The decrease is not in line with the proposed CPI Inflation of 3.7 percent and 3.4 percent, as per the MFMA Circular No. 132 and 134 respectively. The municipality substantiated the decrease as follows in the Budget narration report: The municipality is yet to be able to collect as much as it would envisage from outstanding debtors hence, a budget for Interest on outstanding debtors must be provided for in the budget.

The municipality was advised to review the budget for this item inline with past performance and also consider the macro-economic forecasts over the 2026/27 MTREF as per MFMA Circular No. 134 in the Final Budget.

Fuel levy	–	–	–	–	-	–	–	–	–
Operational revenue	–	–	–	–	-	–	–	–	–
Gains on disposal of fixed and intangible assets	–	–	–	–	-	–	–	–	–
Other gains	33	–	–	–	-	–	–	–	–
Discontinued operations	–	–	–	–	-	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**262 669**	**250 641**	**250 599**	236 471		248 855	**248 855**	**252 378**	**268 734**

Table A4 - Budgeted Financial Performance (Operating Expenditure) - PT Assessment

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB) / (A1D)		
Expenditure By Type									
Employee related costs	86 988	96 035	97 695	73 502	98 003	106 990	106 990	108 276	111 724
% Growth Rate (Nominal)		10,4%	1,7%				9,5%	1,2%	3,2%
Increase/(decrease) in No. of Positions		-				10	10		

PT Comments:

The Employee related costs budget has increased by 9.5 percent from R97.7 million in the 2025/26 Adjusted Budget to R107 million in the 2026/27 Tabled budget. As per the MFMA Circular No. 132 (Page 23; Section 5.2), the Salary and Wage Collective Agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five - year agreement effective from 1 July 2024 to 30 June 2029. In respect of the 2026/27 financial year, all employees covered by this agreement shall receive with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 percent. Municipalities should reflect these negotiated salary increases in the budget submissions.

The justification provided by the municipality in the Tabled Budget narration report indicated that the 2026/27 salary budget includes critical posts which have been returned and included in the budget, with an estimated budget of R3.9 million whereas, the new proposed posts have a budget of R878 000. The municipality further improved the budget for Long term service awards, resulting in a total budget of R877 000. The municipality fully budgeted for the Travel allowance for field workers of R1 million. The 4.75 percent salary increase has been projected, as per SALGA agreement on the existing posts.

The municipality was encouraged to continue to not budget for performance bonuses, especially for Section 57 managers, as this could increase the expenditure load which should be decreased to ensure that the budget remains funded. Furthermore, municipalities are urged to perform an annual head count and payroll verification process by under-taking an annual manual salary disbursement, to root out ghost employees.

Remuneration of councillors	16 276	17 347	17 774	12 540	16 720	18 485	18 485	19 095	19 706
% Growth Rate (Nominal)		6,6%	2,5%				4,0%	3,3%	3,2%
Remuneration Ratio	34,6%	45,3%	46,1%				50,4%	50,5%	49,9%

PT Comments:

The municipality has increased the Remuneration of councillors by 4 percent for the 2026/27 financial year. The recommendation of MFMA Circular No. 132 (page 24) suggested that the municipality should budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of the different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Any overpayment to councillors contrary to the upper limits as published the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councillor(s) concerned.

On page 26 of the municipality's Budget narration report, the municipality indicated that the budget is aligned with the consideration of determination of upper limits for councillors and office bearers as indicated on MFMA Circular No. 132, which states that municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act.

Employee related costs and Remuneration of councillors constitutes 50.4 percent of the total Operating expenditure budget, which exceeds the range of between 25 and 40 percent as stipulated in MFMA Circular No. 71, which is above 40 percent benchmark by 10.4 percent. This ratio raises concerns as it suggests that the municipality must exercise prudence to ensure the ratio is not exceeded in the Approved Budget, by prioritising and redirecting expenditure towards essential and core service delivery activities.

Bulk purchases - electricity	–	–	–	–	-	–	–	–	–
Inventory consumed	1 594	1 820	1 788	1 405	1 873	1 593	1 593	1 645	1 698
% Growth Rate (Nominal)		14,1%	-1,8%				-10,9%	3,3%	3,2%

PT Comments:

The municipality projected for a decrease of 10.9 percent in the 2026/27 budget for Inventory consumed expenditure, which is below the inflation rate guideline of 3.7 percent and 3.4 percent, as per MFMA Circular No.132 and 134 respectively. When comparing the audited actual for the 2024/25 financial year of R1.6 million, the reported Year to date actual amount of R1.4 million at the end of March 2026 (Month 09) and the Full year projection for the current year of R1.9 million, the budgeted amount of R1.6 million appears understated.

The municipality has substantiated on page 27 of the Tabled Budget narration report, where the municipality stated that the decrease of R195 000 from 2026/27 financial budget of R1.8 million, is attributed to the reduction on the revenue base of the municipality, which has forced the municipality to cut expenditure to ensure the overall budget is funded accordingly.

The municipality was advised to ensure that all factors affecting this expenditure are included in the municipal working papers and calculations.

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB) / (A1D)		
Debt impairment	425	900	819	2 144	2 859	800	800	826	853
% Growth Rate (Nominal)		111,8%	-9,0%				-2,3%	3,3%	3,2%

PT Comments:

Debt impairment budgeted by the municipality reflected a decrease of 2.3 percent, when compared to the 2025/26 Adjustments budget of R819 000. It was also noted that the reported Year to date Actual amount, as at 31 March 2026, was R2.1 million, reflecting that the Adjusted Budget has already been exceeded, with approximately 3 months left of the financial year. Municipalities have been advised in the past, to comply with GRAP standards by ensuring that Debt impairment is calculated on a monthly basis. Furthermore, municipalities are encouraged to perform a data cleansing exercise to ensure that the customers being billed or with large amounts owing to the municipality are not indigents, as well as try by all means to recover the amounts outstanding from those who do not qualified as indigents, as per MFMA Circular No. 126 (page 10).

The Tabled Budget narration report (page 26) of the municipality indicated that the debtors balance of the municipality is not reducing instead it is increasing every year which means the level of collection is not improving due to various reasons, such as incorrect billing where due to wrong contact details information, which will be sorted once the data cleansing project has been finalised during the 2026/27 financial year, as well as the decline in the economy countrywide, which affects the affordability of the debtors.

It was noted that the Trade and other receivables from exchange transactions (debtors) appear to be reflecting an increase on Supporting Table SA3 from the 2025/26 Adjustments Budget to the 2026/27 Budget, therefore the related Debt impairment provision should be aligned to a realistic and reasonable debt collection expectations, which is a reflection that the Trade and other receivables from exchange transactions (debtors) are increasing. The municipality has indicated that the collection rate for Service charges is estimated to be 85 percent therefore, provision for the revenue that may not be collected must be allocated appropriately.

The municipality should take into account the full year projection for the current year, anticipated collection rate and projected Debtors balance, to assist in assessing the reasonableness of the budget year amount. The municipality must also ensure the amount for this line item is realistically provided for across the 2026/27 MTREF, prior to adopting the 2026/27 Annual Budget.

Depreciation, amortisation and impairment	46 940	29 300	29 300	25 864	34 486	28 558	28 558	29 500	30 444
% Growth Rate (Nominal)		-37,6%	0,0%				-2,5%	3,3%	3,2%

PT Comments:

Ndwedwe Local Municipality has decreased the budget for Depreciation and amortisation by 2.5 percent in the 2026/27 budget year, which is not aligned to the inflation rate guideline, as per MFMA Circular No.132 and 134, of 3.7 percent and 3.4 percent. The Budget narration report (page 27) of the municipality has provided the following explanation: The allocated budget might be insufficient in comparison to the current financial year expenditure trend but it is based on the affordability of the municipality for the 2026/27 financial year, with efforts of reducing the overall operational expenditure budget of the municipality.

Depreciation and asset impairment expressed as a percentage of PPE (R593.4 million) is 3 percent in the 2026/27 budget year. The municipality needs to ensure that the provision for Depreciation and asset impairment is in line with their Fixed Asset Management Policy or Property, Plant and Equipment Policy. Furthermore, MFMA Circular No. 123 emphasised the funding of Depreciation (page 9, Section 5.2), where there is reference to MFMA Circular No. 115, which states that Depreciation should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service, failing which, the Depreciation will not be cash backed on Table A7 (Cash flow Budget). This recommendation must still be considered as a guide when prior to the Adoption of the Annual Budget.

Interest, dividends and rent on land	452	–	–	–	-	–	–	–	–

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB) / (A1D)		
Contracted services	73 855	58 022	57 184	44 683	59 578	51 801	51 801	54 961	65 101
% Growth Rate (Nominal)		-21,4%	-1,4%				-9,4%	6,1%	18,4%
Contracted services Ratio	24,7%	23,2%	22,8%				20,8%	21,8%	24,2%

PT Comments:

It was noted that the municipality decreased the budget for Contracted services by 9.4 percent, from R57.2 million in the 2025/26 Adjusted Budget to R51.8 million in the 2026/27 Tabled Budget, which is not aligned to the CPI inflation increase of 3.7 percent and 3.4 percent recommended in MFMA Circular No. 132 and 134 respectively. The Contracted services budget ratio reflects that the municipality has allocated 20.8 percent of the Total operating expenditure to this line item, whereas as MFMA Circular No. 71 indicated that the norm should be between 2 percent and 5 percent, although the ratio is currently being reviewed by National Treasury after the mSCOA reforms and adjustments, the ratio is evidently still significantly exceeding the current norm of between 2 percent and 5 percent.

In the Budget Narration Report (page 28), the municipality stated that the decrease of almost R5.4 million, when compared to the adjusted budget of R57.2 million, is attributable to the overall decline in municipal revenue. This decline necessitated the reduction or elimination of certain programmes in order to maintain a balanced budget. Furthermore, the municipality indicated that contracted services are categorised into two distinct groups. The first category comprises services governed by existing signed contracts such as security services, leased equipment, and refuse removal which remain unaffected by these budgetary adjustments due to the municipality's binding agreements with service providers. The second category includes items classified as contracted services in accordance with the mSCOA chart, such as catering, consultancy services providing professional support to the municipality, and other related items as defined within the mSCOA chart.

The municipality is still encouraged to consider the provision and recommendations of MFMA Circular No. 82, relating to Cost containment measures when reviewing the estimated amount for Contracted services in finalising their budget, with a view of reinforcing further operational efficiencies and cost reduction strategies. Furthermore, MFMA Circular No. 126 (page 13) emphasises that municipalities should limit expenditure according to the anticipated revenue projections, in order for municipalities to adopt and maintain a funded budget.

Transfers and subsidies	4 455	3 700	3 946	3 740	4 987	3 357	3 357	3 468	3 579
% Growth Rate (Nominal)		-17,0%	6,6%				-14,9%	3,3%	3,2%

PT Comments:

At a minimum, Transfers and subsidies should reflect the Cost of free basic services offered to indigents. Provincial Treasury noted that the budget provision has decreased by 14.9 percent, from the 2025/26 Adjusted Budget to the 2026/27 Tabled Budget, which is not aligned to the CPI inflation increase of 3.7 percent and 3.4 percent, as recommended in MFMA Circular No. 132 and 134 respectively.

Furthermore, Table A10 A1D data strings were not provided as there was no amount reflected under the Cost of Free basic services budget, as a result the Transfers and subsidies estimated budget could not be assessed by Provincial Treasury, in order to verify whether the Cost of Free Basic services provided to indigents by the municipality is reasonable and adequate. The municipality is advised to ensure that Table A10 is fully completed to support the Approved Budget projections.

As per the Budget narrative report on page 25, it was stated that the decrease of R1.1 million when compared to the 2024/25 adjusted budget, is attributable to the reduction of the budget for disaster management (emergency relief), indigent support and external study support due to financial constraints faced by the municipality, as the budgeted revenue has reduced.

Irrecoverable debts written off	10 182	–	–	–	-	–	–	–	–
Operational cost and other cost	41 326	43 139	42 019	32 936	43 915	37 177	37 177	34 426	35 430
% Growth Rate (Nominal)		4,4%	-2,6%				-11,5%	-7,4%	2,9%

PT Comments:

It was noted that the municipality has decreased the budget for Operational cost and other cost from R42 million in the 2025/26 Adjusted Budget to R37.2 million in the 2026/27 Tabled Budget, which is a significant decrease of 11.5 percent. The decrease noted is below the target band of 3.7 percent and 3.4 percent increase (which is the Consumer Price Index inflation, as per MFMA Circular No. 132 and 134, respectively). The decrease has been justified in the 2026/27 Tabled Budget narration report as follows (page 29): The R4.8 million decrease when compared to 2025/26 financial year, is attributed to the discontinuing of some programmes in line with cost containment measures that will be applied by the municipality to ensure there is reduction in the overall operational expenditure budget.

In Supporting Table SA1, the municipality provided a breakdown of Operational costs, which was distributed accordingly per line items affected.

Furthermore, the municipality is encouraged to continue to eliminate non-priority expenditure items, to ensure that the Cash flow of the municipality is not strained, as high expenditure deteriorates the Cash flow immensely.

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026	based on Actual Perf. (100%)	Council Tabled Budget	Data String (TABB) / (A1D)		
Disposal of fixed and intangible assets	16 269	–	–	–	-	–	–	–	–
Other losses	–	–	–	–	-	–	–	–	–
Total Expenditure	298 762	250 264	250 526	196 815		248 760	248 760	252 198	268 535
Table A4 - Budgeted Financial Performance (Surplus/Deficit) - PT Assessment									
Total Operating Revenue	262 669	250 641	250 599	236 471		248 855	248 855	252 378	268 734
Total Operating Expenditure	298 762	250 264	250 526	196 815		248 760	248 760	252 198	268 535
Operating Surplus/ (Deficit)	(36 093)	376	74	39 655		95	95	180	199
% Growth Rate (Nominal)		-101,0%	-80,4%				29,5%	88,7%	10,6%

PT Comments:

The municipality has budgeted for an Operating surplus of R95 000 in the 2026/27 budget year and the entire MTREF period has been budgeted for at an Operating surplus. This is in line with MFMA Circular No. 72 which encouraged municipalities to adopt a surplus position in their budgets, as these surpluses can also be used to supplement capital programmes.

MFMA Circular No. 75 requires that all municipalities adopt a surplus position on the statement of financial performance for the MTREF budget. Through the in year reporting framework, it has been observed that a direct correlation exists between municipalities that adopt a deficit position on the statement of financial performance and those which have cash and liquidity challenges. In addition, municipalities are increasingly becoming dependent on grants to fund their budgets, as no surpluses are generated to supplement the future capital programmes. Over and above, MFMA Circular No. 126 has also emphasised on page 13, that the adoption of a credible budget starts with the preparation of a surplus budget. With effect from 1 July 2024, all municipal Councils are advised not to approve a deficit budget, as such Mayors who table budgets to Council must be aware of the implications of a deficit budget.

It further states that Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing Section 171 of the MFMA to both the Accounting Officer and the Chief Financial Officer. The municipality must take heed of this guideline and recommendation made by National Treasury and ensure that the 2026/27 Approved Budget reflects an Operating surplus through interventions of reducing non-priority expenditure and implementing strict Cost containment measures.

Municipality: Ndwedwe Local Municipality

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Table A5 - Budgeted Capital Expenditure by funding

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projection for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB)		
Budgeted Capital Expenditure Funded by:									
National government	49 053	40 181	43 125	38 054	50 739	31 850	31 850	35 108	36 143
% Growth Rate (Nominal)		-18,1%	7,3%				-26,1%	10,2%	2,9%
PT Comments:									
Provincial government	–	5 704	–	–	-	–	–	–	–
District municipality	–	–	–	–	-	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	-	–	–	–	–
Transfers recogn.- capital	**49 053**	**45 885**	**43 125**	**38 054**	**50 739**	31 850	**31 850**	**35 108**	**36 143**
Borrowing	–	–	–	–	-	–	–	–	–
Internally generated funds	28 957	22 920	20 877	6 902	9 202	16 052	16 052	10 913	13 478
% Growth Rate (Nominal)		-20,8%	-8,9%				-23,1%	-32,0%	23,5%
PT Comments:									
Total Capital Funding	**78 010**	**68 805**	**64 002**	**44 956**	**59 941**	47 903	**47 903**	**46 021**	**49 621**

The gazetted amounts for Transfers recognised - capital reflected in the DoRB reconcile to the National Government transfers noted in budget Table A5, as well as the TABB submitted on supporting budget Table SA18.

Transfers recognised - capital, as a source of funding for Capital expenditure constitutes 66.5 percent of the 2026/27 Total Capital budget funding, which suggests that the municipality is predominantly grant reliant for the execution of Capital projects. The municipality is encouraged to continue generating and increasing its operating surpluses, in order to utilise them to supplement Capital expenditure in future.

The municipality plans to contribute R16.1 million or 33.5 percent of the Total Capital funding from Internally generated funds. There is a noticeable decrease from the 2025/26 Adjusted Budget to the 2026/27 Tabled Budget, amounting to 23.1 percent. In the Budget narration document on page 8, the municipality substantiated for the Capital revenue budget as follows: The majority of the budget will be directed to the construction of a Sports field, Community halls and Road infrastructure. The funding model of the planned Capital projects, is as follows: The Council will recall that the municipality has invested a large amount towards the construction of the Testing centre in Bhamshela, new municipal offices in ward 15 and co-funding of the town development in ward 15. This project has drastically affected the finances of the municipality, hence a minimum budget of R16.1 million has been made available for the 2026/27 financial year, in trying to manage the financial sustainability of the municipality.

As per MFMA Section 19, a municipality may only spend money on Capital projects, if the sources of funding have been considered, are available and have not been committed for other purposes. In view of the above, the municipality should assess their readiness to implement Capital projects funded through Internally generated funds and should consider whether the budgeted amount for 2026/27 is realistic, prior to the adoption of the Annual Budget.

Municipality: Ndwedwe Local Municipality

Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB)		
Capital Expenditure - Functional									
Municipal governance and administration	**3 324**	**7 668**	**8 902**	**843**	**1 124**	**9 557**	**9 557**	**5 739**	**9 000**
Executive and council	384	3 104	2 365	95	127	3 304	3 304	435	3 565
Finance and administration	2 940	4 563	6 537	748	997	6 252	6 252	5 304	5 435
Internal audit	–	–	–	–	-	–	–	–	–
Community and public safety	**3 356**	**2 330**	**2 330**	**270**	**361**	**1 217**	**1 217**	**913**	**913**
Community and social	3 356	2 330	2 330	270	361	1 217	1 217	913	913
Sport and recreation	–	–	–	–	-	–	–	–	–
Public safety	–	–	–	–	-	–	–	–	–
Housing	–	–	–	–	-	–	–	–	–
Health	–	–	–	–	-	–	–	–	–
Economic and environmental services	**71 329**	**58 807**	**52 769**	**43 842**	**58 456**	**37 129**	**37 129**	**39 369**	**39 708**
Planning and development	38 396	49 737	45 392	37 408	49 877	36 477	36 477	38 934	39 186
Road transport	32 933	9 070	7 377	6 434	8 579	652	652	435	522
Environmental protection	–	–	–	–	-	–	–	–	–
Trading services	**–**	**–**	**–**	**–**	**-**	**–**	**–**	**–**	**–**
Energy sources	–	–	–	–	-	–	–	–	–
Water management	–	–	–	–	-	–	–	–	–
Waste water management	–	–	–	–	-	–	–	–	–
Waste managernent	–	–	–	–	-	–	–	–	–
Other	**–**	**–**	**–**	**–**	**-**	**–**	**–**	**–**	**–**
Total Capital Expenditure Functional	**78 010**	**68 805**	**64 002**	**44 956**	**59 941**	**47 903**	**47 903**	**46 021**	**49 621**
% Growth Rate (Nominal)		-11,8%	-7,0%				-25,2%	-3,9%	7,8%

PT Comments:

Capital expenditure decreased by 25.2 percent in the 2026/27 Tabled Budget, when compared to the 2025/26 Adjustments Budget.

In the Budget narration report (Table 2, page 15), it was indicated that the municipality is planning to invest R47.9 million in the 2026/27 financial year towards the construction and purchasing of municipal assets. The majority of this budget will be directed towards the construction of community halls and road infrastructure. The municipality did not provide the budget projection for Internal audit, Sports and recreation, and Waste management sub-functions.

The municipality was requested to review their budget and ensure that the majority of their Capital budget is injected in the Infrastructural projects, to sustain tne municipal services and assets.

Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2026/27		Budget Year +1 2027/28	Budget Year +2 2028/29
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2026		Council Tabled Budget	Data String (TABB)		
Repairs and maintenance (Table A9)	12 875	5 620	5 962			4 918	4 918	6 730	4 994
% Growth Rate (Nominal)		-56,3%	6,1%				-17,5%	36,9%	-25,8%
Repairs and maintenance as a % of PPE Values							0,6%		

PT Comments:

The Repairs and maintenance budget for the 2026/27 budget year amounted to R4.9 million, which is a decrease of 17.5 percent from the 2025/26 Adjusted Budget of R6 million.

As per the Budget narration report (Table 8, page 30), the municipality substantiated as follows: The municipality has set aside R4.9 million in cash for the 2026/27 financial year, which amounts to only 0.9 percent against the Property plant and equipment (PPE) value and it is only 2 percent against the total Operating expenditure, which is below the required percentage of 8 percent. It must be noted that this provision is not sufficient to deal with all the maintenance required, due to financial constraints the municipality is faced with. The municipality will continue to try and increase this provision to secure the ongoing health of the municipal infrastructure.

The municipality has budgeted for Repairs and maintenance amounting to 0.6 percent of the PPE balance for the 2026/27 financial year reflected in Table A6. This percentage is significantly below the suggested 8 percent of the municipality's PPE carrying value amount that the municipality should allocate, as per MFMA Circular No. 55. The municipality is encouraged to improve on its efforts to meet the prescribed norm of 8 percent for budgeting on Repairs and maintenance, in order to maintain assets at the optimal level to extend the useful life of the assets. The explanation provided by the municipality is noted, however it does not provide details on whether the municipality's assets are adequately maintained in line with the municipality's Asset management plan.

Renewals of existing assets (Table A9)	1 682	3 043	5 112			348	348	–	–
Upgrading of existing assets (Table A9)	13 217	20 922	13 058			19 726	19 726	1 391	–
Total Renewals and Upgrading of existing assets	14 899	23 965	18 170			20 074	20 074	1 391	–
% Growth Rate (Nominal)		60,9%	-24,2%				10,5%	-93,1%	-100,0%
Renewals and Upgrades as a % of capital expenditure		34,8%	28,4%				41,9%	3,0%	0,0%

PT Comments:

The municipality budgeted for Renewals and Upgrading of existing assets of R20.1 million in the 2026/27 Tabled Budget, which is a 10.5 percent increase when compared to the 2025/26 Adjustments Budget. It was noted that the Renewals and Upgrading of existing assets budget decreases significantly in the outer years of the MTREF.

Renewals and Upgrading of existing assets as a percentage of the budgeted Capital expenditure is 41.9 percent, which represents a significant improvement from prior years and the current year. The 2025/26 percentage is lower than the suggested 60 percent, as per MFMA Circular No. 130.

Furthermore, page 19 of MFMA Circular No. 130 further states the following: Given the current challenges of aging and dilapidated infrastructure faced by municipalities, which contributes to a high level of losses, municipalities are advised to allocate at least 60 percent of the capital expenditure to renewal / upgrading of the existing assets while 40 percent should acquire new assets. This is paramount in maintaining and enhancing the ongoing health of the municipality's infrastructure. It is advisable that the municipality should continue striving towards the recommended percentage and ensure the budget allocation for this Capital expenditure does not decrease in the outer years of the MTREF.

As per the Budget narration report (page 31), the municipality substantiated as follows: Asset management's best practice requires the Council to allocate 40 percent of the Capital budget to renewing and upgrading of the existing assets. The municipality has complied with this good practise since it has set aside 42 percent of the capital budget towards renewal and upgrading of the existing assets.

Municipality: Ndwedwe Local Municipality

Table A7 - Budgeted Cash Flows - PT Assessment

Description	Budget Year 2026/27				
R thousand	Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5

It should be noted that the funding position for your 2026/27 Tabled (Draft) Budget was determined based on the information reflected in the audited 2024/25 AFS, the 2025/26 ADJB and the 2026/27 TABB data strings that were submitted to the National Treasury GoMuni Upload Portal which reflect the figures that the municipality has on the financial system. The assessment of your 2026/27 Tabled (Draft) Budget considered the cash flow impact of the budgeted Operating revenue and expenditure (Tables B4/A4) as well as the Capital expenditure (Tables B5/A5) as reflected in the 2025/26 ADJB and 2026/27 TABB data strings.

The amounts reflected in the Treasury Calculation column were based on the submitted mSCOA data strings and certain assumptions applied through the Treasury Budget Funding Assessment Tool. Should the submitted mSCOA data strings contain material errors, those would also affect the Treasury calculated figures and will need to be addressed by the municipality in the submission of the Approved (Final) Budget data string (ORGB). The assessment below contains brief explanations for significant variances between the municipality's 2026/27 Tabled (Draft) Budget tables and the Treasury calculated figures, where applicable.

Considering that the assessment of the 2026/27 Approved (Final) Budget will also be determined using the 2025/26 ADJB and the 2026/27 ORGB, the municipality is requested to ensure that the 2025/26 ADJB data string is fully aligned to the latest Adjustments Budget as approved by Council which includes all adjustments made for changes to grant allocations and/or Section 29 of the MFMA and that the 2026/27 ORGB data string reflects figures that are accurate and that the errors and omissions noted in the 2026/27 TABB data string are corrected.

CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	23 283	17 462	17 462	75,0%	16 832
Collection rate- Property rates (AFS)					70.9%
Service charges	706	600	600	85,0%	611
Service charges - electricity revenue (SA30)	–	–	–	-	
Collection rate- electricity revenue (AFS)					–
Service charges - water revenue (SA30)	–	–	–	-	
Collection rate- water revenue (AFS)					–
Service charges - sanitation revenue (SA30)	–	–	–	-	
Collection rate- sanitation revenue (AFS)					–
Service charges - refuse revenue (SA30)	706	600	600	85,0%	
Collection rate- refuse revenue (AFS)					86.6%

PT Comments:

The municipality has provided the collection rates for Property rates in the 2026/27 Tabled Budget narration report, where the municipality mentioned that the collection rate applied to annual billings is 75 percent of the Property rates.

It is evident in the figures provided by the municipality under the Cash flow budget that the municipality applied an average collection rate of 75 percent for the billed Property rates in budget Table A1, as per the budget narration report however, this collection rate applied is higher than the recalculated estimated average collection rate based on the 2024/25 audited AFS of 70.9 percent, which overstates the cash receipts of the municipality.

The municipality is advised to ensure that the municipal council strictly adheres to their approved Credit control and debt collection policy implementation in order to curb increased outstanding debt. Furthermore, the municipality should ensure the budget is based on realistic and attainable collection rates, prior to adopting the final budget, in order to avoid overstating cash receipts, due to the incorrect collection rates applied.

Furthermore, as per MFMA Circular No. 126 (page 13) particularly Section 5.2, it states that the emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable, as this is the fundamental reason for municipalities not attaining their desired collection rates.

Description	Budget Year 2026/27				
R thousand	Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5

PT Comments:

The municipality indicated in the Budget assumptions of the narration report that the rate of revenue collection is currently expressed as a percentage of 85 percent of annual billings, which the municipality appears to have applied for their Cash flow budget on the billable revenue reflected in budget Table A4 for Service charges - refuse revenue. It must be noted that the recalculated estimated average collection rate based on the audited AFS, resulted in a percentage of 86.6 percent, which appears reasonable when compared to the collection rate stated and applied by the municipality in the Budget narration report.

Furthermore, as per MFMA Circular No. 126 (page 13) particularly Section 5.2, it states that the emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is the fundamental reason for municipalities not attaining their desired collection rates.

The municipality should ensure this budget is based on a realistic collection rate, prior to adopting the Annual budget, in order to avoid overstating the cash inflow, due to incorrect collection rates applied.

Other revenue	6 414	25 485	25 485	397,3%	27 313
Rental of facilities and equipment (Table SA30)	802	802	802	100,0%	425,8%
Fines, penalties and forfeits (Table SA30)	–	–	–	-	
Collection rate - Fines, penalties and forfeits					25,0%
Licenses and permits (Table SA30)	149	149	149	100,0%	
Agency services (Table SA30)	487	487	487	100,0%	
Other revenue (Table SA30)	4 977	24 048	24 048	483,2%	
Vat Control (receipts) (Table SA30)		–	–		

PT Comments:

Provincial Treasury noted that the municipality applied 100 percent collection rate and above, on most Other operational revenue receipts resulting in an average collection rate applied of 397.3 percent, in comparison to the budgeted revenue amounts reflected in budget Table A4. The municipality is once again reminded to project, as accurately as possible, for the Cash receipts to be received in the budget year.

The municipality is reminded that MFMA Circular No. 128, stipulated clearly on page 14, that municipalities must verify the credibility and accuracy of the Tabled budget (TABB) and project file (PRTA) data strings, as these data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded and the credibility is therefore of utmost importance.

The Cash flow budget for Other revenue was slightly understated in the municipality's budget tables, as the Treasury calculations have resulted in R27.3 million for Other revenue, due to the inclusion of VAT Collected on debtors payments, as well as VAT receipt and taxation amounts, which the municipality must correct in the 2026/27 Approved Budget.

The municipality was advised to ensure the Cash flow budget is correct and credible in order for the end result to be precise and not distorted.

Transfers and subsidies - operational	206 053	206 053	206 053	100,0%	206 053

PT Comments:

Transfers and subsidies - operational have been correctly reflected in the Cash flow budget of the municipality in both the Council tabled Schedule A and the TABB data strings, as the figures reflected are in line with the DoRB.

Description R thousand	Budget Year 2026/27				
	Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5
Transfers and subsidies - capital	31 850	36 628	36 628	115,0%	36 628

PT Comments:

Transfers and subsidies - capital have been correctly reflected in the Cash flow budget of the municipality in both the Council tabled Schedule A and the TABB data strings, as the figures reflected are in line with the DoRB.

Interest	12 400	11 100	11 100	89,5%	11 100
Interest earned - external investments (SA30)	11 100	11 100	11 100	100,0%	
Interest earned - outstanding debtors (SA30)	1 300	–	–	-	

PT Comments:

Interest has been budgeted for correctly in the Cash flow budget tables, as the municipality has applied a collection rate of 89.5 percent or R11.1 million, which exclude Interest earned - outstanding debtors.

Municipalities are always encouraged to be prudent and apply a conservative approach by not including the budget for Interest earned - outstanding debtors, which the municipality projected accordingly.

Dividends	–	–	–	-	
Payments					
Suppliers and employees	216 045	(228 009)	(228 009)	105,5%	(233 829)
Employee related costs (SA30)	106 990	107 973	(107 973)	100,9%	
Remuneration of councillors (SA30)	18 485	18 485	(18 485)	100,0%	
Bulk purchases - electricity (SA30)	–	–	–	-	
Acquisition inventory - water and other inventory (SA30)	1 593	–	(1 831)	115,0%	
Contracted services (SA30)	51 801	59 571	(59 571)	115,0%	
Other expenditure (SA30)	37 177	40 149	(40 149)	108,0%	
Other cash flows/payments (SA30)		–	–	-	

PT Comments:

The municipality has projected for a cash outflow budget of R228 million for Suppliers and employees. The projected cash outflow represents 105.5 percent of the expenditure anticipated to be incurred as per Table A4 of R216 million. The municipality budgeted for a cash outflow that exceeds the projected expenditure to be incurred in Table A4 under the following items: Employee related costs, Acquisition inventory and Contracted services. The municipality is advised to review the Supporting Table and ensure that these expenditure items are accurately recorded.

As part of the Treasury calculations of R233.8 million is based on the assumption that expenditure incurred will be paid accordingly as well as the impact of accruals. The recalculated Suppliers and Employees cash payments also included the VAT to be paid to suppliers in respect of Operating expenditure and Capital expenditure.

Description R thousand	Budget Year 2026/27				
	Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5
Finance charges	–	–	–	-	–
Transfers and subsidies	3 357	(3 357)	(3 357)	100,0%	(3 357)

PT Comments:

Transfers and grants payments have been correctly reflected, as per budget Table A4.

NET CASH FROM/(USED) OPERATING ACTIVITIES		65 962	65 962		61 352
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE		–	–		–
Decrease (increase) in non-current receivables		–	–		–
Decrease (increase) in non-current investments		–	–		–
Insurance refund - capital		–	–		–
Interest on short term investment (greater than 90 days) and long term investments		–	–		–
Payments					
Capital assets	47 903	(55 088)	(55 088)	115,0%	(47 903)

PT Comments:

The municipality has budgeted for Capital payments that are inclusive of VAT for Capital expenditure.

Retention (capital)		–	–	-	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(55 088)	(55 088)		(47 903)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans		–	–		–
Borrowing long term/refinancing	–	–	–	-	–
Increase (decrease) in consumer deposits		–	–		–

Description	Budget Year 2026/27				
R thousand	Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5
Payments					
Repayment of borrowing		–	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–		
NET INCREASE/ (DECREASE) IN CASH HELD		10 874	10 874		13 450
Cash/cash equivalents at the year begin:		92 717	92 717		95 627

PT Comments:

The 2025/26 Adjusted Budget figure has been incorrectly reflected, which has distorted the Cash / cash equivalents at the year end. The municipality must ensure the correct Adjusted Budget figures are utilised for the 2026/27 Adopted Budget.

As per the MFMA Circular No. 128, it was stipulated clearly on page 14, that municipalities must verify the credibility and accuracy of the Tabled budget (TABB) and project file (PRTA) data strings, as these data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded and the credibility is therefore of utmost importance.

Cash/cash equivalents at the year end:		103 591	103 591		109 077

PT Comments:

Provincial Treasury would like to emphasise that based on all the issues identified in the Cash flow budget and Operating budget, the final cash position may be negatively affected. The municipality's projections must be reviewed as per the feedback provided, to eliminate the discrepancies and errors noted. As per the Treasury calculations, the Cash/cash equivalents at the year end should amount to R109.1 million and not R103.6 million, as per the TABB data string.

Furthermore, the municipality was reminded to ensure that Cost containment measures mentioned in MFMA Circulars No. 70, 72 and 79, as well as the Municipal Cost Containment Regulations are considered in the 2026/27 Approved Budget. Therefore, the municipality must eliminate non-priority expenditure.

Municipality: Ndwedwe Local Municipality

Table A8 - Cash backed reserves/accumulated surplus reconciliation- PT Assessment

Description R thousand	Table A8 Council Tabled Budget	Table A8 Data string (TABB)	Treasury Calculation	PT Comments:
Cash and investments available				
Cash/cash equivalents at the year end	103 591	103 591	109 077	As a result of the recalculations, inconsistencies and errors noted, the Cash/cash equivalents at the year end appear to not be a true reflection of the Cash flow status of the municipality. The municipality is required to address all the issues raised by Provincial Treasury prior to the adoption of the Annual budget in May 2026. Furthermore, it was noted that the 2025/26 Adjusted Budget figure has been incorrectly reflected, which has slightly distorted the Cash / cash equivalents at the year end. The municipality must ensure the correct Adjusted Budget figures are utilised for the 2026/27 Approved Budget. With the recalculations provided by Treasury, the Cash/cash equivalents at the year end is based on the recalculated Cash flow budget closing balance which is R109.1 million, which is an indication that when compared to the municipality's year end amount of R103.6 million in the data strings, there are minor discrepancies which must be corrected to reduce the difference - however, the municipality's closing balance is relatively close to the Treasury recalculation.
Other current investments > 90 days	–	–	–	
Non current assets - Investments	–	–	–	
Cash and investments available:	**103 591**	**103 591**	**109 077**	
Application of cash and investments				
Unspent conditional transfers	1 463	1 463	8 175	Unspent conditional grants in budget Table A8 of the data strings reflected an amount of R1.5 million, whilst the Treasury recalculated amount is R8.2 million, based on the 2024/25 audited AFS and Approved Rollover grants. The municipality did not substantiate the amount provided in the Tabled Budget narration report nor did they provide calculations to support the figure which appears in the budget Table A8 reflected in the TABB data strings. The municipality must correct this amount prior to the adoption of the 2026/27 Annual budget.
Unspent borrowing	–	–	–	
Statutory requirements	(3 403)	(3 403)	(1 092)	Statutory requirements in budget Table A8 of the data strings reflected a cash inflow of R3.4 million, whilst the Treasury recalculated amount is reflecting a cash inflow of R1 million, based on the 2024/25 audited AFS, 2025/26 ADJB and 2026/27 TABB. The municipality did not substantiate the amount provided in the Tabled Budget narration report or provide calculations to support the figure which appears in the budget Table A8 reflected in the TABB data strings.
Other working capital requirements	(22 886)	(17 551)	10 245	Other working capital requirements reflected by the municipality in the Tabled Budget, do not appear to be reasonable due to the following: - Gross consumer debtors for the 2026/27 financial year (R48.4 million) in the budget Table A6 TABB data strings and Supporting Table SA3 appear to be overstated in relation to the Gross consumer debtors as per the audited 2024/25 AFS (R29.8 million), and in comparison to the billed revenue and receipts as per the 2025/26 Adjustments Budget and the 2026/27 Tabled Budget. -The municipality must ensure that the provision for Debt impairment is not understated in relation to the billed revenue and receipts which are deemed as uncollectible. It must be noted that as per the guidance from National Treasury, billed revenue that has not been collected should be added to the Provision for debt impairment. - Trade and other payables appears to be slightly overstated as per budget Table A6 TABB data strings (R25.2 million) for the 2026/27 budget year, in relation to Trade and other payables, as per the 2024/25 audited AFS (R24.6 million). -The recalculated Other working capital requirements, as per the Treasury calculations, indicated an outflow of R10.3 million, as opposed to the Other working capital requirements inflow of R17.6 million, as reflected in budget Table A8 of the 2026/27 Tabled Budget TABB data strings. The municipality was advised to review the above budget allocations per line item according to improve on the credibility of figures used to calculate Other working capital requirements. It must be noted that the data strings, as well as the Council Tabled Schedule A figures must reconcile for each line item however, it was noted that Other working capital requirements reported figures differ.

Municipality: Ndwedwe Local Municipality

Table A8 - Cash backed reserves/accumulated surplus reconciliation- PT Assessment

Description R thousand	Table A8 Council Tabled Budget	Table A8 Data string (TABB)	Treasury Calculation	PT Comments:
Other provisions	483	483	483	The municipality projected an estimated cash outflow for Other provisions in budget Table A8 of the TABB data strings, amounting to R483 000, which is aligned to the 2024/25 Annual Financial Statements reflected under Current provisions.
Long term investments committed	–	–	–	
Reserves to be backed by cash/investments	–	–	–	
Total Application of cash and investments:	**(24 342)**	**(19 007)**	**17 811**	
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt Relief Benefits	**127 933**	**122 598**	**91 266**	
Creditors transferred to debt relief - non-current portion not written off to date	–	–	–	
Surplus(shortfall) - Incl Non-Current Creditors Trf to Debt Relief Benefits	**127 933**	**122 598**	**91 266**	It must therefore be noted that budget Table A8 TABB data strings resulted in a surplus of R122.6 million, based on errors and incorrect figures provided in the Cash flow budget, which may result in a different amount once the errors and recommendations of Provincial Treasury are considered in the final budget. Based on the Treasury calculations, the municipality reflected a surplus of R91.3 million for th 2026/27 budget year, which implies that the municipality's Cash flow is in a healthy state. based on the surplus. Taking into consideration the discrepancies noted above, the 2026/27 Tabled Budget of the municipality appears to be funded. The municipality is required to review Tables A4, A5, A7 and A8 and ensure that all errors indicated are rectified, while recommendations are consider in the finalisation of the budget.



Operational Contract register for Final budget for 2026/2027 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 OPERATIONAL CONTRACT REGISTER 2026/2027

APPOINTED BIDDER	MUNICIPALITY VOTE/DEPARTMENT	DESCRIPTION OF GOODS/SERVICES/PROJECTS	CONTRACT VALUE AS PER CONTRACT	CONTRACT START DATE	CONTRACT END DATE
BARRICADE PROTECTION AGENCY	CORPORATE SERVICES	PROVISION FOR SECURITY SERVICES	R 23 316 701.63	2023/08/01	2026/07/31
GIJIMA KM SECURITY (PTY) LTD	CORPORATE SERVICES	PROVISION FOR SECURITY SERVICES	R 26 377 388.98	2023/08/01	2026/07/31
PANEL	FINANCE	PANEL OF TRAVEL MANAGEMENT AGENCIES FOR A PERIOD OF 3 YEARS	R -	2024/09/02	2027/08/31
MILLS FITCHET NATAL	FINANCE	GENERAL EVALUATION OF A VALUATION ROLL FOR IMPLEMENTATION AND PREPARATION AND UPDATING OF THE VALUATION ROLL	R 1 190 584.00	2024/07/01	2029/06/30
LK CENTRIX SOLUTIONS (PTY) LTD	FINANCE	PROVISION OF DATA VERIFICATION AND ENRICHMENT OF MUNICIPAL DATA	R -	2025/08/01	2028/07/31
CCG SYSTEMS (PTY) LTD	FINANCE	PROVISION FOR ACCOUNTING SERVICES	R 9 027 978.43	2024/11/01	2027/10/31
NEDBANK LIMITED	FINANCE	PROVISION OF BANKING SERVICES FOR 60 MONTHS	R -	2025/07/01	2030/06/30
BELL EQUIPMENT SALES SA LIMITED	TECHNICAL SERVICES	PANEL FOR REPAIRS AND SERVICING OF MUNICIPAL CONSTRUCTION PLANT FOR A PERIOD OF 36 MONTHS	R -	2024/08/15	2027/08/14
D.S GOVENDER T/A DOLPHIN COAST TOWING & REPAIRS	TECHNICAL SERVICES	PANEL FOR REPAIRS AND SERVICING OF MUNICIPAL CONSTRUCTION PLANT FOR A PERIOD OF 36 MONTHS	R -	2024/08/15	2027/08/14
METROFILE (PTY) LTD	CORPORATE SERVICES	PROVISION OF RECORDS STORAGE AND ELECTRONIC RECORDS MANAGEMENT SYSTEM FOR 36 MONTHS	R 167 189.94	2025/10/15	2028/09/15
MBD CONSULTING	FINANCE	VAT REVIEW / RECOVERY SERVICES	R -	2023/01/26	2026/03/31
C-TRACK FLEET MANAGEMENT SOLUTIONS	CORPORATE SERVICES	SUPPLY AND INSTALLATION OF VEHICLE TRACKING MONITORING AND RECOVERY SYSTEM FOR A PERIOD OF 36 MONTHS	R 286 591.50	2024/07/01	2027/06/30
LIANA CONSULTING (PTY) LTD	COMMUNITY & SOCIAL SERV	PROVISION FOR REMOVAL AND COLLECTION OF WASTE	R 4 242 000.00	2023/08/15	2026/07/28
SERENITY FINANCIAL SERVICES	FINANCE	PROVISION FOR MUNICIPAL INSURANCE SERVICES	R -	2024/10/01	2027/09/30
ITHEMBALOMVULA (PTY) LTD	CORPORATE SERVICES	PROVISION OF HYGIENE SERVICES FOR A PERIOD OF 3 YEARS	R 2 990 230.00	2024/07/15	2027/06/30
SAMBULOSENKOSI GROUP (PTY) LTD	CORPORATE SERVICES	PROVISION OF HYGIENE SERVICES FOR A PERIOD OF 36 MONTHS	R 2 558 800.00	2024/07/15	2027/06/30
HOSPANOE CC	CORPORATE SERVICES	PROVISION OF OFFICE AUTOMATION SOLUTION FOR 36 MONTHS	R 952 926.48	2024/07/15	2027/06/30
YURETEK BUSINESS MACHINES	CORPORATE SERVICES	PROVISION OF OFFICE AUTOMATION SOLUTION	R 3 904 951.09	2024/07/15	2027/06/30
PANEL	COMMUNITY & SOCIAL SERV	PANEL OF DISASTER EMERGENCY RELIEF MATERIAL	R -	2024/05/10	2027/04/30
PANEL	FINANCE	PANEL OF DAILY NEWSPAPER, OFFICE REFRESHMENTS AND CLEANING MATERIAL	R -	2024/05/10	2027/04/30
PANEL	TECHNICAL SERVICES	PANEL OF CONTRACTORS FOR GRASS CUTTING, CLEARING, DISPOSAL WITHIN VARIOUS SETTLEMENTS	R -	2023/11/01	2026/10/31
PANEL	COMMUNITY & SOCIAL SERV	PANEL OF SERVICE PROVIDERS FOR COMPREHENSIVE MUNICIPAL MEDIA SERVICES	R -	2024/11/01	2027/10/31
PANEL	MUNICIPAL MANAGER	PANEL FOR THE PROVISION OF EVENTS MANAGEMENT SERVICES	R -	2024/03/18	2027/02/28
PANEL	COMMUNITY SERVICES	TO UNDERTAKE INDIGENT BURIAL SERVICES FOR A PERIOD OF THREE YEARS	R -	2024/02/15	2027/01/31
ION CONSULTING (PTY) LTD	CORPORATE SERVICES	MICROSOFT OFFICE 365	R 2 172 374.15	2025/05/02	2028/04/30
INDAYI COMMUNICATIONS	CORPORATE SERVICES	PROVISION OF ADVERTISING AGENT	R -	2023/08/15	2026/07/30
PANEL	CORPORATE SERVICES	A PANEL OF LEGAL SERVICES	R -	2025/11/20	2028/11/20
UMNOTHO BUSINESS CONSULTING	MUNICIPAL MANAGER	A PROFESSIONAL SERVICE PROVIDERS TO PROVIDE INTERNAL AUDIT SERVICES FOR A PERIOD OF 18 MONTHS	R -	2026/01/02	2027/06/30
PANEL	FINANCE	A PANELOF SERVICE PROVIDERS FOR THE PROVISION OF FINANCIAL SERVICES FOR A PERIOD OF 36 MONTHS	R -	2026/03/09	2029/02/28
PANEL	TECHNICAL SERVICES	PANEL OF PLANT HIRE FOR A PERIOD OF 3 YEARS	R -	2023/11/01	2026/10/31



Valuation roll for Final budget for 2026/2027 financial year.

LEGEND

A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
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D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Ndwedwe Municipality

Amended Roll Summary

Fixed Date of Valuation: 02 July 2023

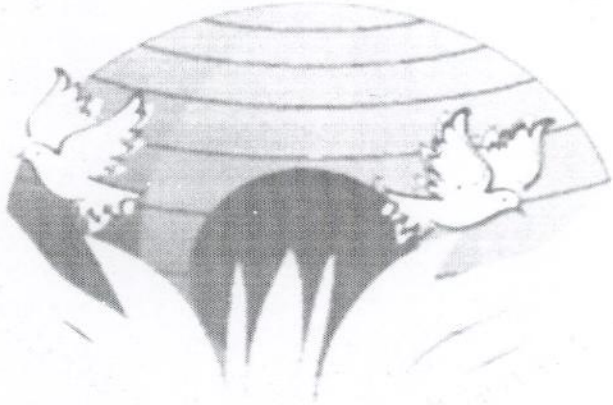
Date of Compilation: 17 March 2025

Category	No. of Properties	Total Value
AGRICULTURAL	477	R 2,250,918,000
BUSINESS & COMMERCIAL	22	R 124,310,000
INDUSTRIAL	2	R 4,150,000
MULTI PURPOSE	20	R
PUBLIC BENEFIT ORGANISATION	1	R 1,249,000
PLACE OF PUBLIC WORSHIP	5	R 3,083,000
PUBLIC SERVICE INFRASTRUCTURE	5	R 764,000
PUBLIC SERVICE PURPOSES	170	R 759,719,000
RESIDENTIAL	360	R 81,532,000
VACANT LAND	31	R 3,806,000
OVERALL TOTAL	**1,093**	**R 3,229,531,000**

Prepared By: _____

MillsFitchet
We Value Our Land

2.15 MUNICIPAL MANAGERS QUALITY CERTIFICATION



MUNICIPAL MANAGERS QUALITY CERTIFICATION



2026/2027 ORIGINAL ANNUAL BUDGET QUALITY CERTIFICATE

I, SDG, Khuzwayo the Municipal Manager of Ndwedwe local Municipality, hereby certify that the 2026/2027 Financial Year Original Annual 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

The Municipal Manager of Ndwedwe Municipality (KZN 293)

Signature .....

Date 21/05/2026