

DRAFT ANNUAL BUDGET

OF

NDWEDWE LOCAL MUNICIPALITY

FOR

2026/2027 TO 2028/2029

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

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- **At Ndwedwe main library and mobile library at Bhamshela**
- **At Ndwedwe Thusong centre**
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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

1.1 MAYOR'S REPORT

DRAFT BUDGET FOR 2026/2027 MTREF

Thanks, honourable speaker for the opportunity to present this Draft Budget for 2026/2027 Medium Term Revenue and Expenditure Framework.

Speaker lets me start by saying, I present this draft Budget knowing very well that this is our last draft budget as this Council, however as disciplined and dedicated servant of the community it is our duty that we play our role as the Councillors until our term ends.

Before we came here there was a municipality, and we must ensure that when we leave there is still a municipality that service our communities.

In ensuring that this municipality continue with it operations the process start here by complying with the Municipal Finance Management Act.

Speaker Section 16 (1) of the Municipal Finance Management Act no 56 of 2003 indicates that, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

Subsection (2) of the MFMA further states that for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

As such the Council is presented with the Draft Annual Budget for 2026/2027 MTERF in compliance with Section 16 (1) and (2) of the MFMA and Municipal Budget & Reporting Regulations.

Honourable Speaker and the house I must indicate that the South Africa economy is not doing well, the country is faced with a huge challenge of balancing the revenue and expenditure.

The national budget challenges have resulted for local government to suffer by receiving the reduced grants which affected us as Ndwedwe local municipalities since we are 84% grant depended.

Honourable Speaker the reduction in revenue while the expenditure increase has become a huge problem for the municipality since to balance the budget it means we have to pause some of the existing programmes or projects to find the fixed operational cost.

In balancing a budget under this difficult time, a critical review was undertaken of expenditures on core and 'nice to have' items which resulted to the removal of some programme or projects that were there in the previous financial years.

To address the revenue challenge, 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 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.

- The anticipated high increase in fuel because of war in the middle east which has affected most of the countries that depend on the oil that exported from that side of the world.
- 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-prioritise 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.

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

- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI. The 2026/2027 CPI is sitting at 3.7% as per circular 132 of the MFMA.
- 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.

Honourable Speaker I am happy to report that as much as we have finances challenges, but we have the budget to present today which is credible and funded.

Operational revenue budget for 2026/2027 MTREF

- The anticipated total revenue of the municipality is expected to be R248.9 million for the 2026/2027 financial year. There will be a decrease of R1.7 million when compared to the 2025/2026 adjusted budget of R250.6 million.
- For the two outer years, the operational revenue budget will increase by R3.5 million and R16.4 million respectively, equating to a total revenue increase of R18.1 million over the 2026/2027 MTREF when compared to the 2025/2026 financial year.
- The three main revenue sources for 2026/2027 MTREF will come from the following revenue sources:
  - Transfers and Subsidies (Grant) R206.1 million
  - Property rates R23.3 million
  - Interest to be received from the investment R11.1 million.

Operational expenditure budget for 2026/2027 MTREF

- The total operating expenditure budget for the 2026/2027 financial year is expected to be R248.8 million. There will be a decrease of **R1.8 million** when compared to the 2025/2026 adjusted budget of R250.5 million.
- The operational expenditure is anticipated to increase by R3.4 million and R16.3 million respectively for the two outer years of the 2026/2027 MTREF, equating to a total expenditure increase of R18 million over the 2026/2027 MTREF when compared to the 2025/2026 financial year.
- The allocation of the budget is as follows for 2026/2027 financial year in terms of standard allocations:
  - Employees related cost will be allocated a budget of almost R107 million.
  - Council remuneration will be allocated with a budget of R18.5 million.
  - Inventory will be allocated with a budget of R1.6 million.
  - Debt impairment will be amount to R800 thousand.

- Depreciation and impairment will be R28.6 million.
- Contracted services will be amount to R51.8 million.
- Transfer and subsidies will be amount to R3.4 million.
- Operational cost will be amount to R37.2 million.

This operational budget will be managed by the following departments.

- Corporate services have been allocated with a budget of R65 204 000
- Finance R 64 843 000
- Municipal Managers office R 31 831 000
- Community services R 30 068 000
- Technical Services R 23 800 000
- Executive Council R 21 904 000
- Economic Development and Planning R 11 110 000

Capital expenditure budget for 2026/2027 MTREF.

- 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 construction of community halls and road infrastructure.
- The funding model of the capital project, is as follows:
  - Municipal Infrastructure Grant amount to R31.9 million
  - Internal funding amount to R16.1 million

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 15.

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 as indicated above.

Honourable Speaker the list of the projects to be procured and constructed is attached to the budget document under supporting document for councillors viewing.

Repairs and maintenance

Honourable Speaker the budgeting for repairs and maintenance is vital for the sustainability of the municipality asset. The municipality is supposed to set side 8% of its operational budget towards repairs and maintenance however our financial situation is current does not allow us to comply with that. A budget of R4.9 million which is equivalent to 2% of the total operational budget of R248.8 million has been set aside for repairs and maintenance in 2026/2027 financial year.

The municipality is still needed to improve on this budget to comply with the National Treasury requirement and to be on the safe side in knowing that what has be build will be in existence for a longer period because of good maintenance on them.

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

- This draft budget is presented for discussion purposes.
- It will be presented to the community for their inputs.
- Budget related policies, described in section 2.4 of the item still need to be reviewed 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 16(1) and (2) of the Municipal Finance Management Act, 56 of 2003: -The draft 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 draft Tariff of Charges for the 2026/2027 financial year be considered and adopted.
3. **THAT** Council approves the draft budget related policies with effect from 01 July 2026.

2026/2027 Draft Budget Related Polices

- Property Rates Policy and Property Rate by laws
- Credit Control & Debt Collection Policy and Credit Control & Debt Collection by laws
- Indigent and Pauper policy
- Banking & Investment Policy
- Supply Chain Management Policy
- Contract Management Policy
- Inventory 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

4. **THAT** the following measurable performance indicator for revenue collections be set: Property rates income: the minimum collection rate of 75%
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.

Honourable Speaker the item is presented for discussion and approval by the Council.

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:

7. **THAT** in terms of Section 16(1) and (2) of the Municipal Finance Management Act, 56 of 2003: -The draft 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.
8. **THAT** the draft Tariff of Charges for the 2026/2027 financial year be considered and adopted.
9. **THAT** Council approves the draft budget related policies with effect from 01 July 2026.

2026/2027 Draft Budget Related Polices

- Property Rates Policy and Property Rate by laws
- Credit Control & Debt Collection Policy and Credit Control & Debt Collection by laws
- Indigent and Pauper policy
- Banking & Investment Policy
- Supply Chain Management Policy
- Contract Management Policy
- Inventory 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

10. **THAT** the following measurable performance indicator for revenue collections be set: Property rates income: the minimum collection rate of 75%
11. **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.

12. **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.

1.3 EXECUTIVE SUMMARY

1.3.1 Background

Section 16 (1) of the Municipal Finance Management Act no 56 of 2003 indicates that, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. Subsection (2) further states that for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

As such the Council is presented with the draft annual budget for 2026/2027 MTERF in compliance with Section 16 (1) and (2) of the MFMA and Municipal Budget & Reporting Regulations.

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 will be 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 draft budget / IDP. The Budget and Medium-Term

Revenue and Expenditure Framework (MTREF) was also prepared by taking cognizance of the contents of the Municipal Finance Management Act No 56 of 2003, circular No. 121 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, however the services providers are on site we hope in two-year time the town will be in operation.
- 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 and tar road to attract investors.
- 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 replacement of 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. Currently the municipality 2026/2027 budget is sitting at 50%, which is 10% above the 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-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 puts more pleasure in meeting the required expenditure demand.

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 draft 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. 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: The Consolidated Operational Budget Overview of the 2026/2027 MTREF.

The 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	248 855	252 378	268 734
Total Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	178 015	248 760	252 198	268 534
Surplus/(Deficit)	**(9 361)**	**(35 142)**	**(36 093)**	**376**	**74**	**74**	**4 755**	**95**	**180**	**199**
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**	**36 723**	**40 554**	**41 763**

The above table indicates that the total operating revenue budget for 2026/2027 is expected to R248.9 million a decrease of R1.7 million when compared to the 2025/2026 adjusted budget. For the two outer years, the operational revenue budget will increase by R3.5 million and R16.4, million respectively, equating to a total revenue increase of R18.1 million over the 2026/2027 MTREF when compared to the 2025/2027 financial year adjustment budget.

The total operating expenditure budget for the 2026/2027 financial year is expected to decrease by R1.8 million to be R248.8 million when compared to the 2025/2026 adjusted budget and increase by R3.4 million and R16.3 million respectively for the two outer years of the 2026/2027 MTREF, equating to a total expenditure increase of R18 million over the 2026/2027 MTREF when it compared to the 2025/2026 financial year adjustment budget.

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

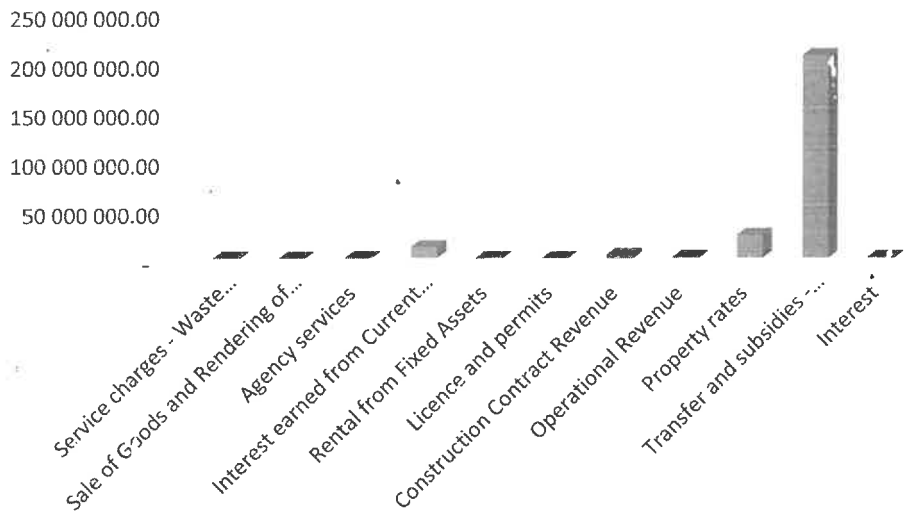
The following table is a summary of the 2026/2027 MTREF (classified by main revenue source):

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

The 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	706	729	753
Sale of Goods and Rendering of Services	217	422	87	245	222	222	104	230	238	246
Agency services	157	185	179	469	469	469	194	487	503	519
Interest earned from Current and Non Current Assets	8 254	9 767	9 208	12 528	11 613	11 613	5 019	11 100	11 466	11 833
Rental from Fixed Assets	682	622	634	757	773	773	558	802	828	855
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	1 361	1 127	1 163
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	1 300	1 343	1 386
Other Gains	-	-	33	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**220 831**	**247 309**	**262 669**	**250 641**	**250 599**	**250 599**	**182 770**	**248 855**	**252 378**	**268 734**

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

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 R1.3 million addition to the municipality and it anticipated to increasing 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 March and April 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 Proposed operating income budget can be summarised as follows.

Exchange Revenue

Service charges - refuse revenue.

- The Service charges - refuse revenue is budgeted to be R706 thousand for 2026/2027 financial year. An increase of R26 thousand when compared to 2025/2026 financial budget of R680. This increase is in line with 3.7 percent CPI projected in budget circular No 132 of the Municipal Finance Management Act.

- **NB**: The service is currently only available to business and government departments.
- The Council to note that the municipality seems to operate at the deficit if the revenue anticipated from this service is compared to the resources deployed to this section as per table A2.
- The municipality has allocated a budget of almost R3 million in these services, but the expected revenue is amount to R706 thousand hence the services is currently offered at a deficit of R2.3 million.

Sale of Goods and Rendering of Services

- Sale of Goods and Rendering of Services is budgeted to be R230 thousand with an increase R8 thousand when compared to the 2025/2026 financial year adjustment budget of R222 thousand.
- This increase is attributed to the 3.7 per cent CPI provided in circular 132 of the MFMA.

Agency services

- Agency services is budgeted to be R487 thousand for the 2026/2027 financial year. The increase of R17 thousand when compared to the 2025/2026 adjustment budget figures is attributed to the normal 3.7 per cent inflation rate applicable as per circular 132 of the MFMA.

Interest earned from Receivables.

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

Interest earned – external investments.

- Interest earned on external investments is expected to decrease by R513 thousand from 2025/2026 adjustment budget of R11.6 million to R11.1 million for 2026/2027 financial year.
- The reduction in the total municipal revenue when compared to the 2025/2026 total revenue and the anticipated internal funding commitment to be deployed to capital projects remain the main reason for this decline as the municipality is anticipating lesser amount to be invested in the new financial year than 2025/2026 financial year.
- The 2025/2026 performance for this line item was also considered in determining this budget.

- However, a close monitoring will be done as the year progress to determine if the adjustment is necessary on not based on the performance.

Rental of Facilities.

- Rent from municipal facilities is expected to increase by R29 thousands from R773 thousand in 2025/2026 adjustment budget to be R802 thousands for 2026/2027 financial year.
- This change is attributed to 3.7% increase in line with 2026/2027 CPI rate as disclosed in the budget circular No 132 of the MFMA.
- This budget might have to be revised during the adjustment budget because of new tenant anticipated to sign the agreement with the municipality soon. The negotiations are still ongoing and there are promising.

Licences and permits.

- Licences and permits budget will increase by R36 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 2025/2026 Consumer Price Index as indicated in the budget circular 132 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.

Operational Revenue

- Operational Revenue has been budgeted to be R1.4 million for 2026/2027 financial year.
- The decrease of R658 thousand when compared to the adjustment budget of R2 million in 2025/2026 financial year is attributed the 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 3.7 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:**

DRAFT BUDGET -PROPERTY RATES 2026/2027									
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	0.01109	698 636.73	- 185 757.50
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	0.02209	16 619 610.31	- 162 582.40
VACANT LAND	3 806 000.00		- 1 900 000.00	- 389 000.00	- 2 289 000.00	1 517 000.00	0.01109	16 823.53	- 25 385.01
PUBLIC BENEFIT ORGANISATION	1 249 000.00					1 249 000.00	0.00277	3 459.73	-
COMMERCIAL	124 310 000.00		- 41 770 000.00		- 41 770 000.00	82 540 000.00	0.04147	3 422 933.80	-1 732 201.90
INDUSTRIAL	4 150 000.00		- 2 900 000.00		- 2 900 000.00	1 250 000.00	0.04147	51 837.50	- 120 263.00
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	0.00277	2 469 274.95	-3 765 767.91
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**	**1 793 347 000.00**		**23 282 576.55**	**-5 991 957.72**

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 R55 thousands for 2026/2027 financial year to be R1.3 million from R1.4 million in 2025/2026 financial year adjustment budget.

- The current year performance has been used as the guid in determining this budget. As of 28 February 2026, this line item shows a negatived variance of R168 thousand meaning the current year budget might be overstated due to improvement on the behaver of the customers in paying their debts.

- As much as there is that improvement but municipality is yet to be able to collect as much as it wants from its outstanding debtors hence the need to budget for the interest on outstanding debtors.

3.4.2 Operating expenditure framework

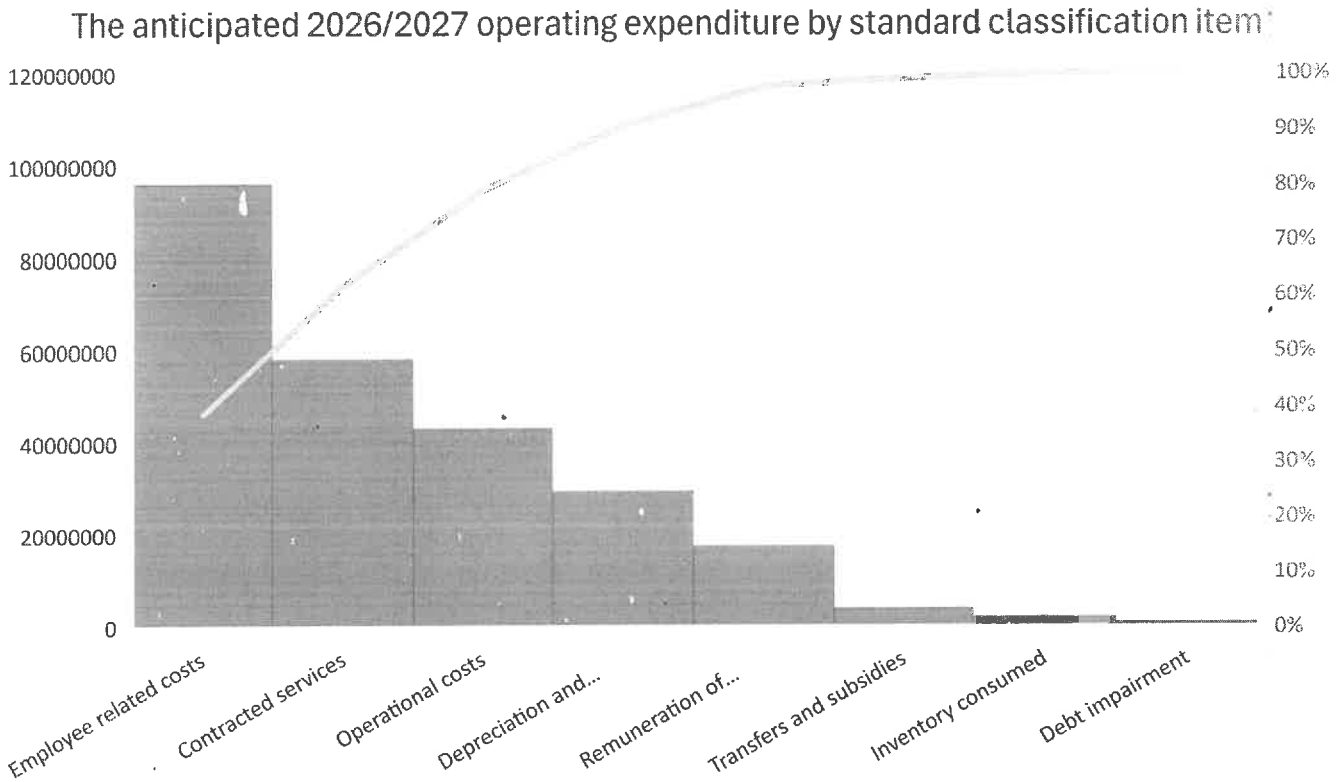
The municipality's expenditure framework for the 2026/2027 MTREF is informed by the following budget principles:

- 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 5: The following table is an indicative of 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	106 990	108 276	111 724
Remuneration of councillors	15 411	15 973	16 276	17 347	17 774	17 774	11 189	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	800	826	853
Depreciation, amortisation and impairment	39 949	57 743	46 940	29 300	29 300	29 300	22 952	28 558	29 500	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	51 801	54 961	65 101
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	37 177	34 426	35 430
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	248 760	252 198	268 535

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



In view of the above table, it can be noted that the total operating expenditure budget for 2026/2027 financial year will be amounts to R248.8 million, a decrease of R1.8 million when compared to 2025/2026 financial year adjusted budget of R250.5 million. For the outer two years 2027/2028 and 2028/2029, the budget is estimated to be R252.2 million and R268.5 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 almost R107 million for 2026/2027 financial year. This expenditure category has increased by R9.3 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 post in 2025/2026 financial year by being removed to other municipal programmes.
- Therefore the 2026/2027 salary budget includes those returning posts with an estimated budge of R3.9 million, the new proposed posts with a budget of R878 thousand, drastically improving 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 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.
- Hence it vital to indicate that the bonus as per supporting schedule SA 1 and SA22 is for permanent employees only as per their appointment letters, there are reflected under Performance Bonus because of how the mSCOA described them on the chat.

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.

Debt impairment

- 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.

- However, the municipality is faced with operational budget challenges hence it has budgeted R800 thousand for this expenditure category, a reduction of R19 thousand when it compared to the 2025/2026 adjustment budget.
- 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 bu lget 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.

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 reduction on the revenue base of the municipality which forced the municipality to cut the budget down to balance the overall budget.

- This will be utilised for the issuing of cleaning materials, stationary, plastic bag for refuse removal and other items related to inventory module.

Contracted services

- This item is budgeted to be R51.8 million for upcoming financial year. The decrease of almost R5.4 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 contract such as security services, lease machine, refuse removal etc that were not affected by this movement since the municipality has the existing contract 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 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.

Operational cost

- The proposed budget allocation for operational cost is amounts to R37.2 million for 2026/2027 financial year. The R4.8 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 6: Breakdown of operational cost for 2026/2027 MTREF

Breakdown of operational cost for 2026/2027 MTREF			
Description	**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	549 499.99	567 083.99
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	1 840 200.00	1 900 926.46	1 961 756.08
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	2 947 520.00	3 044 788.65	3 142 221.89
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	3 634 062.89	3 693 604.88
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	554 574:00	572 874.00	591 205.99
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	370 000.00	382 210.00	362 459.01
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription	1 192 481.00	1 230 182.53	1 267 948.36
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Workshops and Events:National	370 000.00	466 526.45	476 112.64
Expenditure:Operational Cost:Skills Development Fund Levy	983 270.00	1 015 546.30	1 047 879.91
Expenditure:Operational Cost:Toll Gate Fees	80 000.00	82 640.00	85 284.47
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	1 712 482.00	1 768 993.43	1 825 601.14
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	365 979.00	376 076.24	386 190.66
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	400 815.24	413 641.34
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	1 597 789.00	1 650 515.97	1 703 332.32
Expenditure:Operational Cost:Travel and Subsistence:Non-employees	500 000.00	516 499.99	533 027.98
Expenditure:Operational Cost:Uniform and Protective Clothing	1 125 463.00	1 162 603.22	1 199 806.49
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	1 910 937.99	1 972 088.00
Expenditure:Operational Cost:Workmen's Compensation Fund	500 000.00	516 499.99	533 028.00
Total Operational Cost	**37 177 121.00**	**34 425 957.09**	**35 429 831.12**

Draft Surplus/Deficit for 2026/2027 MTREF

Table 7: Surplus/Deficit for 2026/2027 MTREF

The 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	248 855	252 378	268 734
Total Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	178 015	248 760	252 198	268 534
Surplus/(Deficit)	**(9 361)**	**(35 142)**	**(36 093)**	**376**	**74**	**74**	**4 755**	**95**	**180**	**199**
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**	**36 723**	**40 554**	**41 763**

- The municipality has budgeted for a surplus of R95 thousand for 2026/2027 and R180 thousand and R199 thousand for two outer 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 in the position to have more surplus in its budget due to more demand against the available resources.

Table 8: 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	1 531	1 200	2 890	1 279
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**	**4 918**	**6 730**	**4 994**
PPE & Investment Property	482 976	506 126	520 627	604 001	555 329	555 329	574 674	591 194	610 371
R&M as a % of PPE & Investment Property	*1.3%*	*1.4%*	*2.5%*	*0.9%*	*1.1%*	*1.1%*	*0.9%*	*1.1%*	*0.8%*
Total Operating Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	248 760	252 198	268 535
R&M as % Operating Expenditure	*2.7%*	*2.5%*	*4.3%*	*2.2%*	*2.4%*	*2.4%*	*2.0%*	*2.7%*	*1.9%*

- The municipality has set aside 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 norm.

- 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 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 40% of the capital budget to renew/upgrade of the existing assets. The municipality has complied with this good practise since it has set aside 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	17 462	18 038	18 615
Service charges	579	579	579	600	620	640
Other revenue	26 489	29 790	29 790	25 485	31 798	34 506
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	11 100	11 466	11 833
Dividends	–	–	–	–	–	–
Payments						
Suppliers and employees	(229 960)	(229 888)	(229 888)	(228 009)	(230 684)	(247 575)
Finance charges	–	–	–	–	–	–
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**	**65 962**	**70 318**	**72 799**
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**	**10 874**	**17 394**	**15 735**
Cash/cash equivalents at the year begin:	75 162	80 929	80 929	92 717	103 591	120 985
Cash/cash equivalents at the year end:	**83 220**	**92 717**	**92 717**	**103 591**	**120 985**	**136 721**

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

capital budget of R68.8 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 draft 2026/2027 MTREF will be submitted to Provincial and National Treasury immediately after being considered by the Council as required by MFMA.

2.1.2 Budget-related policies

All budget-related policies were considered in developing the draft 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.

2025/2026 financial year as it has a closing balance of R103.6 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 75% 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 R25.5 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 R11.1 million for 2026/2027 financial year. The municipality is anticipating collecting 100% in this line item.

Payments

Suppliers and employees

- The municipality budgeted R231.4 million for the payment to be made to suppliers and employees 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 2025/2026 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

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 draft 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.

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 2026/2027 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 2025/2026 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 service delivery.
- 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 draft MTREF that will be tabled before Council on 31st March 2065 will be presented to the community for consultation.

- An insert will be included in the newspapers highlighting the Tabled 2026/2027 Medium Term Revenue and Expenditure Framework (MTREF) thereby inviting comments from the public and other stakeholders.
- Furthermore, the Executive Committee will approve a schedule of public meetings to be held at various locations to provide an opportunity for the public to comment on the budget.
- A meeting with AmaKhosi and their members of traditional council will also be scheduled to strengthen Council's relationship with traditional leaders.
- The administrative planning process also took into consideration the cluster approach that was used in the previous years' budget public participation. The advantage and benefit for the use of clusters is that it creates a shared sense of belonging amongst the citizens as well as an understanding of the diverse issues and needs amongst the community of the municipality.
- The media platform will also be utilised to ensure that consultation process is achieved, and all relevant stakeholders are 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 draft 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 2025. 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 2026/2027 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 being:

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.

2.4.7 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.

2.4.8 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.

2.4.9 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.

2.4.10 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 to comply with GRAP Standards)

2.4.11 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.

2.4.12 Leave Management Policy

The purpose of this policy is to regulate the taking of leave by employees of Ndwedwe Local Municipality, having regard to the relevant statutory provisions regarding leave and the relevant Collective Agreement insofar as it relates to leave.

2.4.13 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).

2.4.14 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.

2.4.15 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.

2.4.16 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.

2.4.17 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 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 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 to improve service delivery at affordable rates; and

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

2.4.18 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.

2.4.19 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.

2.4.20 Inventory management policy

Inventory management policy 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 and eliminate any potential misuse of inventory and possible theft.

2.4.21 Contract management policy

Contract management policy to develop a uniform and effective contract management system for Ndwedwe Local Municipality. This policy applies to all contracts entered into by Ndwedwe Local Municipality as a result of its supply chain management process. This policy shall apply to all departments within Ndwedwe Local Municipality as well as Municipal Entities and Service Providers. This policy is applicable to contracts that are valued greater than R300 000 and this policy should be read in conjunction with Ndwedwe Local Municipality Supply Chain Management Policy.

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

In the compilation of the 2026/2027 draft 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 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.

The budgeted figure includes the normal anticipated increase of 4.45% 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 norma.

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.									
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
Total Capital Expenditure - Vote	85 942	85 780	78 010	68 805	64 002	64 002	47 903	46 021	49 621
Total Operational Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	248 760	252 198	268 534
Total Municipal Expenditure for 2026/2027 MTREF	**316 134**	**368 231**	**376 772**	**319 069**	**314 528**	**314 528**	**296 663**	**298 219**	**318 155**

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 for Operational Budget

The 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	706	729	753
Sale of Goods and Rendering of Services	217	422	87	245	222	222	104	230	238	246
Agency services	157	185	179	469	469	469	194	487	503	519
Interest earned from Current and Non Current Assets	8 254	9 767	9 208	12 528	11 613	11 613	5 019	11 100	11 466	11 833
Rental from Fixed Assets	682	622	634	757	773	773	558	802	828	855
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	1 361	1 127	1 163
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	1 300	1 343	1 386
Other Gains	-	-	33	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**220 831**	**247 309**	**262 669**	**250 641**	**250 599**	**250 599**	**182 770**	**248 855**	**252 378**	**268 734**

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: The Councillor and board member allowances and employee benefits for 2026/2027 MTREF.

The Councillor and board member allowances and employee benefits for 2026/2027 MTREF.									
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	7 537	7 786	8 035
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	1 376	1 422	1 467
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**728**	**984**	**1 714**	**1 714**	**1 718**	**1 718**	**1 718**	**1 775**	**1 832**
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	**2 789**	**3 996**	**6 676**	**6 662**	**8 973**	**8 973**	**9 255**	**9 561**	**9 867**
Social Contributions									
Medical	105	231	337	355	352	352	355	367	379
Unemployment Insurance	7	8	13	11	13	13	13	13	14
Total Social Contributions	**113**	**240**	**350**	**365**	**365**	**365**	**368**	**380**	**392**
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**	**9 623**	**9 941**	**10 259**
% increase		**46.0%**	**65.9%**	**0.0%**	**32.9%**	**–**	**3.1%**	**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	66 812	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
Travel or Motor Vehicle	1 879	1 833	1 744	3 067	2 507	2 507	3 659	3 780	3 901
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	863	891	919
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	944	975	1 006
Total Service Related Benefits	**2 625**	**3 116**	**2 736**	**2 651**	**2 935**	**2 935**	**4 032**	**4 164**	**4 297**
Total Salaries and Allowances	**53 821**	**60 394**	**64 579**	**72 571**	**71 040**	**71 040**	**79 112**	**79 519**	**82 047**
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	368	379
Total Social Contributions	**11 826**	**13 848**	**15 382**	**16 437**	**17 317**	**17 317**	**18 254**	**18 816**	**19 418**
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**	**97 367**	**98 335**	**101 465**
% increase		**13.1%**	**7.7%**	**11.3%**	**(0.7%)**	**–**	**10.2%**	**1.0%**	**3.2%**
Total Parent Municipality	**83 960**	**94 449**	**103 264**	**113 382**	**115 470**	**115 470**	**125 475**	**127 371**	**131 430**
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	**83 960**	**94 449**	**103 264**	**113 382**	**115 470**	**115 470**	**125 475**	**127 371**	**131 430**
% increase		**12.5%**	**9.3%**	**9.8%**	**1.8%**	**–**	**8.7%**	**1.5%**	**3.2%**
TOTAL MANAGERS AND STAFF	**68 548**	**78 476**	**86 988**	**96 035**	**97 695**	**97 695**	**106 990**	**108 276**	**111 724**

The above is the supporting table that indicates how the salaries and allowances are allocated.

The budget allocation for employee related cost for municipal staff including councillors amounts to R125.5 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 anticipated increment for staff and 4% increase anticipation for councillors' remuneration.

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

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

Monthly targets for revenue, expenditure for 2026/2027 MTREF															
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	59	59	59	59	59	59	59	59	59	59	59	59	706	729	753
Sale of Goods and Rendering of Services	19	19	19	19	19	19	19	19	19	19	19	19	230	238	246
Agency services	41	41	41	41	41	41	41	41	41	41	41	41	487	503	519
Interest earned from Current and Non Current Assets	925	925	925	925	925	925	925	925	925	925	925	925	11 100	11 466	11 833
Rental from Fixed Assets	67	67	67	67	67	67	67	67	67	67	67	67	802	828	855
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	1 361	1 127	1 163
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	108	108	108	108	108	108	108	108	108	108	108	108	1 300	1 343	1 386
Total Revenue (excluding capital transfers and contribu	20 738	20 738	20 738	20 738	20 738	20 738	20 738	20 738	20 738	20 738	20 738	20 738	248 855	252 378	268 734
Expenditure															
Employee related costs	8 916	8 916	8 916	8 916	8 916	8 916	8 916	8 916	8 916	8 916	8 916	8 916	106 990	110 503	114 023
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	67	67	67	67	67	67	67	67	67	67	67	67	800	826	853
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	29 500	30 444
Contracted services	4 317	4 317	4 317	4 317	4 317	4 317	4 317	4 317	4 317	4 317	4 317	4 317	51 801	52 719	52 786
Transfers and subsidies	280	280	280	280	280	280	280	280	280	280	280	280	3 357	3 468	3 579
Operational costs	3 098	3 098	3 098	3 098	3 098	3 098	3 098	3 098	3 098	3 098	3 098	3 098	37 177	34 441	35 446
Total Expenditure	20 730	20 730	20 730	20 730	20 730	20 730	20 730	20 730	20 730	20 730	20 730	20 730	248 760	252 198	268 535
Surplus/(Deficit)	8	8	8	8	8	8	8	8	8	8	8	8	95	180	199
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
Surplus/(Deficit) for the year	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	36 723	40 554	41 763

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

Budgeted 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
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
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

Monthly targets for 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	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	17 462	18 038	18 615
Service charges - refuse revenue	50	50	50	50	50	50	50	50	50	50	50	50	600	620	640
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	67	67	67	67	67	67	67	67	67	67	67	67	802	828	856
Interest earned - external investments	925	925	925	925	925	925	925	925	925	925	925	925	11 100	11 466	11 833
Licences and permits	12	12	12	12	12	12	12	12	12	12	12	12	149	154	159
Agency services	41	41	41	41	41	41	41	41	41	41	41	41	487	503	519
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	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	24 048	30 314	32 974
Cash Receipts by Source	21 725	21 725	21 725	21 725	21 725	21 725	21 725	21 725	21 725	21 725	21 725	21 725	260 700	264 096	282 389
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	24 777	24 777	24 777	24 777	24 777	24 777	24 777	24 777	24 777	24 777	24 777	24 777	297 328	304 470	323 953
Cash Payments by Type															
Employee related costs	8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998	107 973	109 292	112 772
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
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	153	153	153	153	153	153	153	153	153	153	153	153	1 831	1 892	1 952
Acquisition inventory - water and other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 964	4 964	4 964	4 964	4 964	4 964	4 964	4 964	4 964	4 964	4 964	4 964	59 571	63 205	74 866
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	280	280	280	280	280	280	280	280	280	280	280	280	3 357	3 468	3 579
Other expenditure	3 346	3 346	3 346	3 346	3 346	3 346	3 346	3 346	3 346	3 346	3 346	3 346	40 149	37 199	38 278
Cash Payments by Type	19 281	19 281	19 281	19 281	19 281	19 281	19 281	19 281	19 281	19 281	19 281	19 281	231 366	234 151	251 153
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	23 871	23 871	23 871	23 871	23 871	23 871	23 871	23 871	23 871	23 871	23 871	23 871	286 454	287 075	308 217
NET INCREASE/(DECREASE) IN CASH HELD	906	906	906	906	906	906	906	906	906	906	906	906	10 874	17 394	15 735
Cash/cash equivalents at the month/year begin:	92 717	93 623	94 529	95 435	96 342	97 248	98 154	99 060	99 966	100 872	101 778	102 684	92 717	103 591	120 985
Cash/cash equivalents at the month/year end:	93 623	94 529	95 435	96 342	97 248	98 154	99 060	99 966	100 872	101 778	102 684	103 591	103 591	120 985	136 721

- 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 for 2026/2027 MTREF

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 review process is currently underway. All comments made by the community and key stakeholders are considered in reviewing the 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 on monthly basis.

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.

Risk Management Committee

Risk Management Committee has been established and is fully functional.

Disciplinary board

Disciplinary board has been established and is fully functional.

Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalized after the approval of the 2026/2027 MTREF in May 2026 to be directly aligned and informed by the 2026/2027 MTREF.

Annual Report

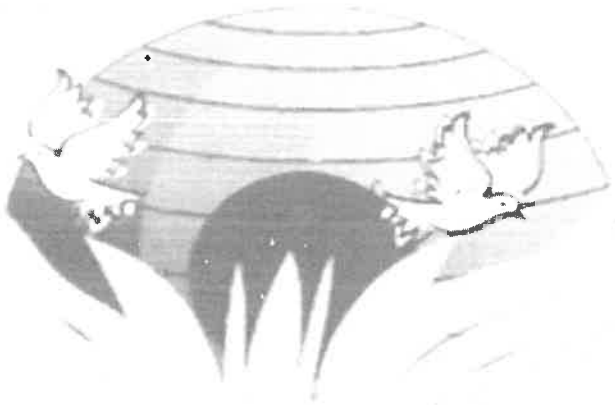
Annual report is compiled in terms of the MFMA and National Treasury requirements.

MFMA Training

The MFMA training module in electronic format is presented at the Municipality and training is ongoing.

Using the MFMA circular as a guide in preparing the 2026/2027 draft budget

The municipality used circular 132 of the MFMA in preparing the 2026/2027 draft budget. The circular 134 came later while the budget process was finalized hence it will be used in preparation for final budget.



2.14 OTHER SUPPORTING DOCUMENTS

- Draft Budget A Schedule
- Draft Operational Expenditure Budget
- Draft Capital Expenditure Budget
- Draft Budget tariff of charges
- Draft Service Level Standard
- Contract register for operational.
- Valuation roll

A



Draft 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	706	729	753
Investment revenue	8 254	9 767	9 208	12 528	11 613	11 613	5 019	11 100	11 466	11 833
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	7 714	13 958	14 533
Total Revenue (excluding capital transfers and contributions)	220 831	247 309	262 669	250 641	250 599	250 599	182 770	248 855	252 378	268 734
Employee costs	68 548	78 476	86 988	96 035	97 695	97 695	65 833	106 990	108 276	111 724
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	29 500	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	89 778	90 214	101 384
Total Expenditure	230 192	282 451	298 762	250 264	250 526	250 526	178 015	248 760	252 198	268 535
Surplus/(Deficit)	(9 361)	(35 142)	(36 093)	376	74	74	4 755	95	180	199
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	36 723	40 554	41 763
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	36 723	40 554	41 763
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	111 706	107 086	132 157	156 111	178 698
Total non current assets	482 976	506 126	520 627	604 001	555 329	555 329	539 761	574 674	591 194	610 371
Total current liabilities	26 879	27 237	28 039	34 457	29 838	29 838	13 236	27 500	27 500	27 500
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	547 471	566 194	574 221	674 250	636 067	636 067	759 930	675 200	715 676	757 439
Cash flows										
Net cash from (used) operating	1 368 434	1 733 638	499 482	86 584	85 390	85 390	870 252	65 962	70 318	72 799
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	570 873	83 220	92 717	92 717	941 649	103 591	120 985	136 721
Cash backing/surplus reconciliation										
Cash and investments available	1 471 738	1 836 942	570 879	83 220	92 717	92 717	941 649	103 591	120 985	136 721
Application of cash and investments	18 993	19 768	19 757	22 352	19 149	19 149	5 113	(24 342)	(43 001)	(58 602)
Balance - surplus (shortfall)	1 452 745	1 817 174	551 122	60 868	73 568	73 568	936 535	127 933	163 987	195 322
Asset management										
Asset register summary (WDV)	482 976	506 893	520 627	604 001	555 329	555 329		574 674	591 194	610 371
Depreciation	29 957	35 020	33 360	29 300	29 300	29 300		28 558	29 500	30 444
Renewal and Upgrading of Existing Assets	24 468	25 764	14 899	23 965	18 170	18 170		20 074	1 391	–
Repairs and Maintenance	6 328	7 134	12 875	5 620	5 962	5 962		4 918	6 730	4 994
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–		–	–	–
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
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	171 610	178 401	180 106	180 106	178 548	174 058	189 731
Executive and council		–	–	36 225	38 201	39 399	39 399	38 327	39 592	40 859
Finance and administration		215 022	231 110	129 589	134 558	134 391	134 391	133 854	127 889	142 084
Internal audit		–	–	5 796	5 643	6 317	6 317	6 367	6 577	6 787
Community and public safety		2 006	5 005	29 602	29 052	28 330	28 330	27 104	27 998	28 894
Community and social services		2 006	5 005	21 425	21 213	21 597	21 597	19 736	20 387	21 040
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	67 831	74 256	74 580
Planning and development		42 627	32 654	54 645	73 630	66 764	66 764	54 813	59 159	60 950
Road transport		2 277	10 455	41 707	12 323	15 101	15 101	13 018	15 097	13 629
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		580	12 442	21 603	10 002	9 892	9 892	12 001	16 439	17 093
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	8 616	6 673	6 886
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**262 511**	**291 665**	**319 166**	**303 409**	**300 193**	**300 193**	**285 483**	**292 752**	**310 298**
Expenditure - Functional										
Governance and administration		162 994	185 215	207 633	178 710	180 718	180 718	179 722	176 007	191 745
Executive and council		51 034	53 002	37 258	38 201	39 399	39 399	38 327	39 592	40 859
Finance and administration		111 960	132 213	164 578	134 867	135 003	135 003	135 028	129 838	144 099
Internal audit		–	–	5 797	5 643	6 317	6 317	6 367	6 577	6 787
Community and public safety		22 250	24 450	25 851	29 047	28 403	28 403	27 099	27 993	28 889
Community and social services		17 983	20 793	20 216	21 208	21 592	21 592	19 731	20 382	21 034
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	55 227	44 524	33 186	32 193	32 193	31 086	33 762	32 891
Planning and development		23 805	18 684	20 051	20 862	20 556	20 556	18 185	18 785	19 386
Road transport		15 975	36 543	24 473	12 323	11 638	11 638	12 901	14 977	13 505
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		5 167	17 559	20 755	9 321	9 211	9 211	10 853	14 436	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	5 944	6 134
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**230 192**	**282 451**	**298 763**	**250 264**	**250 526**	**250 526**	**248 760**	**252 198**	**268 534**
Surplus/(Deficit) for the year		**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**36 723**	**40 554**	**41 763**

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	171 610	178 401	180 106	180 106	178 548	174 058	189 731
Executive and council		–	–	36 225	38 201	39 399	39 399	38 327	39 592	40 859
Mayor and Council		–	–	19 758	21 512	22 0. 0	22 060	21 904	22 627	23 351
Municipal Manager, Town Secretary and Chief Executive		–	–	16 467	16 688	17 339	17 339	16 423	16 965	17 508
Finance and administration		215 022	231 110	129 589	134 558	134 391	134 391	133 854	127 889	142 084
Administrative and Corporate Support		–	–	35 082	33 550	33 282	33 282	34 173	29 128	40 280
Asset Management		–	–	–	–	–	–	–	–	–
Finance		215 022	231 110	60 549	63 116	62 364	62 364	63 669	65 562	67 574
Fleet Management		–	–	7 181	9 387	9 712	9 712	8 987	7 283	7 516
Human Resources		–	–	14 546	13 486	13 797	13 797	12 396	12 805	13 215
Information Technology		–	–	5 508	6 767	6 827	6 827	6 751	5 974	6 165
Legal Services		–	–	2 656	3 580	3 147	3 147	2 897	1 993	2 025
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	6 367	6 577	6 787
Governance Function		–	–	5 796	5 643	6 317	6 317	6 367	6 577	6 787
Community and public safety		2 006	5 005	29 602	29 052	28 330	28 330	27 104	27 998	28 894
Community and social services		2 006	5 005	21 425	21 213	21 597	21 597	19 736	20 387	21 040
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 3'9	9 359	7 867	8 126	8 386
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	3 361	3 469
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 Stac ums		–	–	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	67 831	74 256	74 580
Planning and development		42 627	32 654	54 645	73 630	66 764	66 764	54 813	59 159	60 950
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	4 728	4 395	4 447	4 447	4 060	4 194	4 328
Central City Improvemen: District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		1 000	–	9 784	10 149	10 258	10 258	7 359	7 602	7 845
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		–	–	3 917	3 425	3 440	3 440	3 751	3 875	3 999
Project Management Unit		41 627	32 654	36 215	55 662	48 6'9	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	13 018	15 097	13 629
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	78	78	116	120	124
Roads		2 277	10 455	41 707	12 323	15 023	15 023	12 901	14 977	13 505
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	12 001	16 439	17 093
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	8 616	6 673	6 886
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		580	598	3 876	3 795	3 675	3 675	3 675	3 797	3 918
Street Cleaning		–	–	4 809	5 007	5 016	5 016	4 940	2 876	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**	**285 483**	**292 752**	**310 298**
Expenditure - Functional										
Municipal governance and administration		**162 994**	**185 215**	**207 633**	**178 710**	**180 718**	**180 718**	**179 722**	**176 007**	**191 745**
Executive and council		51 034	53 002	37 258	38 201	39 399	39 399	38 327	39 592	40 859
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	16 423	16 965	17 508
Finance and administration		111 960	132 213	164 578	134 867	135 003	135 003	135 028	129 838	144 099
Administrative and Corporate Support		27 103	29 751	36 445	33 550	33 282	33 282	34 173	29 128	40 280
Asset Management		7 141	10 712	23 519	–	–	–	–	–	–
Finance		56 255	65 129	71 634	63 425	62 976	62 976	58 326	60 778	62 641
Fleet Management		–	–	6 529	9 387	9 712	9 712	8 987	7 283	7 516
Human Resources		18 816	23 577	12 469	13 486	13 797	13 797	12 398	12 805	13 215
Information Technology		2 645	3 043	5 320	6 767	6 827	6 827	6 751	5 974	6 165
Legal Services		–	–	2 915	3 580	3 147	3 147	2 897	1 993	2 025
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		–	–	–	–	–	–	6 517	6 732	6 948
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	5 797	5 643	6 317	6 317	6 367	6 577	6 787
Governance Function		–	–	5 797	5 643	6 317	6 317	6 367	6 577	6 787
Community and public safety		**22 250**	**24 450**	**25 851**	**29 047**	**28 403**	**28 403**	**27 099**	**27 993**	**28 889**
Community and social services		**17 983**	**20 793**	**20 216**	**21 208**	**21 592**	**21 592**	**19 731**	**20 382**	**21 034**
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	7 867	8 126	8 386
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, Gambli. g, 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 Contrl		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**39 781**	**55 227**	**44 524**	**33 186**	**32 193**	**32 193**	**31 086**	**33 762**	**32 891**
Planning and development		**23 805**	**18 684**	**20 051**	**20 862**	**20 556**	**20 556**	**18 185**	**18 785**	**19 386**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		3 871	4 516	5 071	4 395	4 447	4 447	4 060	4 194	4 328
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		12 470	11 447	9 147	10 749	10 258	10 258	7 359	7 602	7 845
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		7 233	2 514	3 372	2 825	3 440	3 440	3 751	3 875	3 999
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**	**36 543**	**24 473**	**12 323**	**11 638**	**11 638**	**12 901**	**14 977**	**13 505**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		15 975	36 543	24 473	12 323	11 638	11 638	12 901	14 977	13 505
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**	**14 436**	**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**	**5 944**	**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	2 876	2 968
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**230 192**	**282 451**	**298 763**	**250 264**	**250 526**	**250 526**	**248 760**	**252 198**	**268 534**
Surplus/(Deficit) for the year		**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**36 723**	**40 554**	**41 763**

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	63 669	65 562	67 574
Vote 2 - Municipal Manager's Office		–	–	31 057	31 397	33 364	33 364	31 831	32 881	33 933
Vote 3 - Community and Social Services		2 586	5 603	33 478	32 847	32 084	32 084	30 896	31 915	32 937
Vote 4 - Corporate services		–	–	64 973	66 770	66 765	66 765	65 204	57 182	69 201
Vote 5 - Economic Development and Planning		1 000	–	13 701	13 573	13 698	13 698	11 110	11 476	11 844
Vote 6 - Technical Services		43 904	54 953	95 649	74 192	69 858	69 858	60 870	71 108	71 459
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**	**285 483**	**292 752**	**310 298**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Finance		63 396	75 841	95 152	63 425	62 976	62 976	64 843	67 510	69 588
Vote 2 - Municipal Manager's Office		36 917	37 538	33 051	31 397	33 364	33 364	31 831	32 881	33 933
Vote 3 - Community and Social Services		23 690	26 165	28 432	32 161	31 398	31 398	30 068	31 061	32 054
Vote 4 - Corporate services		48 564	56 372	63 678	66 770	66 765	66 765	65 204	57 182	69 201
Vote 5 - Economic Development and Planning		19 703	13 961	12 519	13 573	13 698	13 698	11 110	11 476	11 844
Vote 6 - Technical Services		19 934	52 595	45 109	21 424	20 264	20 264	23 800	29 460	28 563
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**	**248 760**	**252 198**	**268 534**
Surplus/(Deficit) for the year	2	**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**36 723**	**40 554**	**41 763**

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**	**63 669**	**65 562**	**67 574**
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	63 669	65 562	67 574
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**	**31 831**	**32 881**	**33 933**
2.1 - Municipal Manager, Town Secretary and Chief Execut		–	–	16 467	16 688	17 339	17 339	16 423	16 965	17 508
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	4 728	4 395	4 447	4 447	4 060	4 194	4 328
2.3 - Governance Function		–	–	5 796	5 643	6 317	6 317	6 367	6 577	6 787
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**	**30 896**	**31 915**	**32 937**
3.1 - Community Halls and Facilities		–	3 000	9 324	8 779	9 359	9 359	7 867	8 126	8 386
3.2 - Libraries and Archives		2 006	2 005	3 014	3 215	3 343	3 343	3 254	3 361	3 469
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	3 675	3 797	3 918
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**	**65 204**	**57 182**	**69 201**
4.1 - Administrative and Corporate Support		–	–	35 082	33 550	33 282	33 282	34 173	29 128	40 280
4.2 - Property Services		–	–	–	–	–	–	–	–	–
4.3 - Human Resources		–	–	14 546	13 486	13 797	13 797	12 393	12 805	13 215
4.4 - Information Technology		–	–	5 508	6 767	6 827	6 827	6 751	5 974	6 165
4.5 - Legal Services		–	–	2 656	3 580	3 147	3 147	2 897	1 993	2 025
4.6 - Fleet Management		–	–	7 181	9 387	9 712	9 712	8 987	7 283	7 516
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**	**11 110**	**11 476**	**11 844**
5.1 - Economic Development/Planning		1 000	–	9 784	10 149	10 258	10 258	7 359	7 602	7 845
5.2 - Town Planning, Building Regulations and Enforcemen		–	–	3 917	3 425	3 440	3 440	3 751	3 875	3 999
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**	**60 870**	**71 108**	**71 459**
6.1 - Roads		2 277	10 455	41 707	12 323	15 023	15 023	12 901	14 977	13 505
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	2 876	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]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**262 511**	**291 665**	**319 166**	**303 409**	**300 193**	**300 193**	**285 483**	**292 752**	**310 298**
Expenditure by Vote	1									
Vote 1 - Finance		**63 396**	**75 841**	**95 152**	**63 425**	**62 976**	**62 976**	**64 843**	**67 510**	**69 588**
1.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.2 - Supply Chain Management		–	–	–	–	–	–	6 517	6 732	6 948
1.3 - Finance		56 255	65 129	71 633	63 425	62 976	62 976	58 326	60 778	62 641
1.4 - Asset Management		7 141	10 712	23 519	–	–	–	–	–	–
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**	**31 831**	**32 881**	**33 933**
2.1 - Municipal Manager, Town Secretary and Chief Execut		33 046	33 023	16 437	16 688	17 339	17 339	16 423	16 965	17 508
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		3 871	4 516	5 071	4 395	4 447	4 447	4 060	4 194	4 328
2.3 - Governance Function		–	–	5 797	5 643	6 317	6 317	6 367	6 577	6 787
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**	**30 068**	**31 061**	**32 054**
3.1 - Community Halls and Facilities		9 166	14 100	8 100	8 779	9 359	9 359	7 867	8 126	8 386
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**	**65 204**	**57 182**	**69 201**
4.1 - Administrative and Corporate Support		27 103	29 751	36 445	33 550	33 282	33 282	34 173	29.128	40 280
4.2 - Property Services		–	–	–	–	–	–	–	–	–
4.3 - Human Resources		18 816	23 577	12 469	13 486	13 797	13 797	12 396	12 805	13 215
4.4 - Information Technology		2 645	3 043	5 320	6 767	6 827	6 827	6 751	5 974	6 165
4.5 - Legal Services		–	–	2 915	3 580	3 147	3 147	2 897	1 993	2 025
4.6 - Fleet Management		–	–	6 529	9 387	9 712	9 712	8 987	7 283	7 516
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**	**11 110**	**11 476**	**11 844**
5.1 - Economic Development/Planning		12 470	11 447	9 147	10 749	10 258	10 258	7 359	7 602	7 845
5.2 - Town Planning, Building Regulations and Enforcemen		7 233	2 514	3 372	2 825	3 440	3 440	3 751	3 875	3 999
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**	**52 595**	**45 109**	**21 424**	**20 264**	**20 264**	**23 800**	**29 460**	**28 563**
6.1 - Roads		15 975	36 543	24 473	12 323	11 638	11 638	12 901	14 977	13 505
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	2 876	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]		–	–	–	–	–	–	–	–	–

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
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]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**230 192**	**282 451**	**298 762**	**250 264**	**250 526**	**250 526**	**248 760**	**252 198**	**268 534**
Surplus/(Deficit) for the year	2	**32 319**	**9 214**	**20 404**	**53 144**	**49 667**	**49 667**	**36 723**	**40 554**	**41 763**

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	706	729	753
Sale of Goods and Rendering of Services	2	217	422	87	245	222	222	104	230	238	246
Agency services	2	157	185	179	469	469	469	194	487	503	519
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	11 100	11 466	11 833
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	682	622	634	757	773	773	558	802	828	855
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	1 361	1 127	1 163
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	1 300	1 343	1 386
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	248 855	252 378	268 734
Expenditure											
Employee related costs	2	68 548	78 476	86 988	96 035	97 695	97 695	65 833	106 990	108 276	111 724
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	800	826	853
Depreciation, amortisation and impairment	2	39 949	57 743	48 940	29 300	29 300	29 300	22 952	28 558	29 500	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	51 801	54 961	65 101
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	37 177	34 426	35 430
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	248 760	252 198	268 535
Surplus/(Deficit)		(9 361)	(35 142)	(36 093)	376	74	74	4 755	95	180	199
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	36 723	40 554	41 763
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		32 319	9 214	20 404	53 144	49 667	49 667	42 884	36 723	40 554	41 763
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	36 723	40 554	41 763
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	36 723	40 554	41 763

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 fundin

Vote Description	Ref	2022/23	2023 4	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 Regulations and Enforcement, and City Engineer									-	-	-
5 3 - Housing									-	-	-
5 4 - Tourism									-	-	-
5 5 - [Name of sub-vote]									-	-	-
5 6 - [Name of sub-vote]									-	-	-
5 7 - [Name of sub-vote]									-	-	-
5 8 - [Name of sub-vote]									-	-	-
5 9 - [Name of sub-vote]									-	-	-
5 10 - [Name of sub-vote]									-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
6 1 - Roads									-	-	-
6 2 - Project Management Unit									-	-	-
6 3 - Street Cleaning									-	-	-
6 4 - Electricity									-	-	-
6 5 - [Name of sub-vote]									-	-	-
6 6 - [Name of sub-vote]									-	-	-
6 7 - [Name of sub-vote]									-	-	-
6 8 - [Name of sub-vote]									-	-	-
6 9 - [Name of sub-vote]									-	-	-
6 10 - [Name of sub-vote]									-	-	-
Vote 7 - Executive and Council		-	-	-	-	-	-	-	-	-	-
7 1 - Mayor and Council									-	-	-
7 2 - [Name of sub-vote]									-	-	-
7 3 - [Name of sub-vote]									-	-	-
7 4 - [Name of sub-vote]									-	-	-
7 5 - [Name of sub-vote]									-	-	-
7 6 - [Name of sub-vote]									-	-	-
7 7 - [Name of sub-vote]									-	-	-
7 8 - [Name of sub-vote]									-	-	-
7 9 - [Name of sub-vote]									-	-	-
7 10 - [Name of sub-vote]									-	-	-

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 A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2023/24	2024 5	2025/26	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 multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Finance		215	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		215	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	2 815	3 573	3 573	1 245	3 017	2 763	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	365	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	68 828	71 057	58 520	52 404	52 404	111 899	36 677	39 021	39 273
6.1 - Roads		9 585	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	36 024	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		-	957	-	2 696	1 826	1 826	-	3 043	-	3 043
7.1 - Mayor and Council		-	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]		-	-	-	-	-	-	-	-	-	-
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		85 942	85 780	78 010	68 805	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 F nancial 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	103 591	120 985	136 721
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)	4 796	4 827	4 940
Receivables from non-exchange transactions	3	38 879	42 384	39 372	21 683	16 967	16 967	45 855	23 288	29 817	36 555
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	330	220	419	253	482	482	505	482	482	482
VAT Receivable	6	1 439	1 088	1 647	(116)	(134)	(134)	1 569	–	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**	**132 157**	**156 111**	**178 698**
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	591 112	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**	**591 194**	**610 371**
TOTAL ASSETS		**577 715**	**597 164**	**618 766**	**712 441**	**670 034**	**670 034**	**646 847**	**706 830**	**747 306**	**789 069**
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	23 765	23 765	23 765
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**	**27 500**	**27 500**	**27 500**
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**	**31 630**	**31 630**	**31 630**
NET ASSETS		**547 471**	**566 194**	**586 597**	**674 250**	**636 067**	**636 067**	**629 481**	**675 200**	**715 676**	**757 439**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	541 406	560 128	568 156	674 250	636 067	636 067	753 865	675 200	715 676	757 439
Reserves and funds	30	6 065	6 065	6 065	–	–	–	6 065	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**547 471**	**566 194**	**574 221**	**674 250**	**636 067**	**636 067**	**759 930**	**675 200**	**715 676**	**757 439**

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	–	17 462	18 038	18 615
Service charges		–	–	–	579	579	579	–	600	620	640
Other revenue		–	–	–	26 489	29 790	29 790	–	25 485	31 798	34 506
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	–	11 100	11 466	11 833
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		–	–	–	(229 960)	(229 888)	(229 888)	2	(228 009)	(230 684)	(247 575)
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**	**65 962**	**70 318**	**72 799**
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**	**10 874**	**17 394**	**15 735**
Cash/cash equivalents at the year begin:	2	**103 304**	**103 304**	**71 397**	**75 162**	**80 929**	**80 929**	**71 397**	**92 717**	**103 591**	**120 985**
Cash/cash equivalents at the year end:	2	**1 471 738**	**1 836 942**	**570 879**	**83 220**	**92 717**	**92 717**	**941 649**	**103 591**	**120 985**	**136 721**

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	297 328	304 470	323 953
Total payments	–	–	–	(312 186)	(307 436)	(307 436)	2	(286 454)	(287 075)	(308 217)
	1 368 434	1 733 638	499 482	8 058	11 788	11 788	870 252	10 874	17 394	15 735
Borrowings & investments & c.deposits	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
	1 368 434	1 733 638	499 482	8 058	11 788	11 788	870 252	10 874	17 394	15 735
	–	–	–	–	–	–	–	–	–	–

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	103 591	120 985	136 721
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	103 591	120 985	136 721
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)	(3 403)	(3 491)	(3 657)
Other working capital requirements	3	14 959	20 230	20 267	13 418	15 918	15 918	13 356	(22 886)	(41 457)	(56 891)
Other provisions		2 179	2 540	2 917	376	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:		18 993	19 768	19 757	22 352	19 149	19 149	5 113	(24 342)	(43 001)	(58 602)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		1 452 745	1 817 174	551 122	60 868	73 568	73 568	936 535	127 933	163 987	195 322
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		1 452 745	1 817 174	551 122	60 868	73 568	73 568	936 535	127 933	163 987	195 322

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	–	46 651	65 222	80 656
Creditors due	14 959	20 230	20 267	21 083	22 718	22 718	13 356	23 765	23 765	23 765
Total	(14 959)	(20 230)	(20 267)	(13 418)	(15 918)	(15 918)	(13 356)	22 886	41 457	56 891
Debtors collection assumptions										
Balance outstanding - debtors	12 349	18 065	14 829	25 084	21 640	21 640	19 598	28 084	34 644	41 495
Estimate of debtors collection rate	0.0%	0.0%	0.0%	30.6%	31.4%	31.4%	0.0%	166.1%	188.3%	194.4%

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	44 630	49 621
Roads Infrastructure		99 219	125 836	24 423	1 826	1 907	1 907	5 464	17 554	18 071
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*	*17 554*	*18 071*
Community Facilities		50 367	81 363	23 443	27 028	27 621	27 621	12 834	21 032	20 680
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*	*21 032*	*20 680*
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	1 391	–
Roads Infrastructure		1 930	1 930	13 217	6 522	4 618	4 618	17 639	–	–
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*	–	–
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	17 554	18 071
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***	***153 650***	***37 641***	***8 348***	***6 525***	***6 525***	***23 104***	***17 554***	***18 071***
Community Facilities		62 323	93 319	25 124	30 072	31 091	31 091	12 834	21 032	20 680
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***	***21 032***	***20 680***
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	482 976	506 893	520 627	604 001	555 329	555 329	574 674	591 194	610 371
Roads Infrastructure		190 919	176 079	198 621	180 452	235 815	235 815	247 819	253 906	260 145
Storm water Infrastructure		–	–	–	–	–	–	(80)	(163)	(248)
Electrical Infrastructure		–	–	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		2 741	2 741	3 814	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1 241	1 241	1 241	–	–	–	–	–	–
Infrastructure		***246 881***	***232 408***	***259 563***	***185 840***	***241 297***	***241 297***	***253 220***	***259 225***	***265 378***
Community Assets		53 525	71 314	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	41 275	40 026	46 016	39 631	39 631	40 005	38 948	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	123 833	5 645	10 161	7 706	7 706	8 506	9 227	9 997
Machinery and Equipment		19 972	18 278	16 077	16 739	16 959	15 959	14 622	11 894	9 079
Transport Assets		14 200	16 731	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	**482 976**	**506 893**	**520 627**	**604 001**	**555 329**	**555 329**	**574 674**	**591 194**	**610 371**
EXPENDITURE OTHER ITEMS		**36 285**	**42 154**	**46 235**	**34 920**	**35 262**	**35 262**	**33 476**	**36 230**	**35 438**
Depreciation	7	29 957	35 020	33 360	29 300	29 300	29 300	28 558	29 500	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	4 918	6 730	4 994
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	700	2 373	746
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***	***1 200***	***2 890***	***1 279***
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	33 476	36 230	35 438
Renewal and upgrading of Existing Assets as % of total capex		*9.8%*	*7.7%*	*19.1%*	*34.8%*	*28.4%*	*28.4%*	*41.9%*	*3.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn		*81.7%*	*73.6%*	*44.7%*	*81.8%*	*62.0%*	*62.0%*	*70.3%*	*4.7%*	*0.0%*
R&M as a % of PPE & Investment Property		*1.3%*	*1.4%*	*2.5%*	*0.9%*	*1.1%*	*1.1%*	*0.9%*	*1.1%*	*0.8%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*6.4%*	*6.5%*	*5.3%*	*4.9%*	*4.3%*	*4.3%*	*4.3%*	*1.4%*	*0.8%*

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)		490 049	349 816	594 567	600 000	657 000	557 000	657 000	678 681	700 399
Minimum Service Level and Above sub-total		490 049	349 816	594 567	600 000	657 000	657 000	657 000	678 681	700 399
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	**490 049**	**349 816**	**594 567**	**600 000**	**657 000**	**657 000**	**657 000**	**678 681**	**700 399**
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 service to indigent households)**		-	-	-	-	-	-	-	-	-
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		-	-	-	-	-	-	-	-	-
Refuse **(in excess of one removal a week for indigent households)**		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

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



Proposed Draft 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 DRAFT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft 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	- 10 100 000.00	- 10 433 300.00	- 10 767 165.60
D0001/IR01061/F9426/X049/R(	Interest Earned on check accounts		- 705 996.30	- 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	- 1 342 900.00	- 1 385 872.80
Total		**- 13 883 497.98**	**- 12 968 867.12**	**- 12 400 000.00**	**- 12 809 200.00**	**- 13 219 094.40**
				-		
Licences or Permits				-		
D0001/IR01410/F0044/X049/R(	Business Licensing	- 31 320.00	- 31 320.00	- 32 478.84	- 33 550.64	- 34 624.26
Total		**- 31 320.00**	**- 31 320.00**	**- 32 478.84**	**- 33 550.64**	**- 34 624.26**
Agency services				-		
D0001/IR02403/F0039/X049/R(	Agency Fees (Transport)	- 469 240.00	- 469 240.00	- 486 601.88	- 502 659.74	- 518 744.85
Total		**- 469 240.00**	**- 469 240.00**	**- 486 601.88**	**- 502 659.74**	**- 518 744.85**
				-		
Operational Revenue				-		
D0001/IR01411/F0045/X049/R(	Administrative Handling	- 208 800.00	- 208 800.00	- 216 525.60	- 223 670.94	- 230 828.42
D0001/IR01420/F0045/X049/R(	Insurance Refund	- 300 000.00	- 650 000.00	- 674 050.00	- 696 293.65	- 718 575.05
D0001/IR01424/F0045/X049/R(	Skills Development Levy Refund	- 522 000.00	- 522 000.00	- 200 000.00	- 206 600.00	- 213 211.20
Total		**- 1 030 800.00**	**- 1 380 800.00**	**- 1 090 575.60**	**- 1 126 564.59**	**- 1 162 614.66**
			- 638 400.00	- 270 600.00		
Rental from Fixed Assets				-		
D0001/IR01221/F0046/X049/R(	Hall Hire	- 110 440.00	- 110 440.00	- 114 526.28	- 118 305.65	- 122 091.43
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	- 710 009.36	- 732 729.66
Total		**- 757 466.81**	**- 773 243.81**	**- 801 853.83**	**- 828 315.00**	**- 854 821.08**
				-		
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	- 193 751.74	- 199 951.80
D0001/IR01429/F0047/X049/R(	Building Plan Approval	- 10 440.00	- 15 440.00	- 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	- 22 367.09	- 23 082.84
Total		**- 240 120.00**	**- 217 190.00**	**- 225 226.03**	**- 232 658.49**	**- 240 103.56**
			- 5 000.00	- 5 185.00		
Property Rates				-		

2026/2027 DRAFT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
D0001/IR007141/F2496/X049/R	Property Rates:Communal Land:Business and Commerci	- 5 054 444.60	- 5 054 444.60	- 5 155 135.70	- 5 325 255.18	- 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	- 6 440 799.27	- 6 646 904.85
D0001/IR007144/F2496/X049/R	Property Rates (Farm Properties:Residential Properties)	- 866 849.89	- 866 849.89	- 884 394.23	- 913 579.24	- 942 813.78
D0001/IR007142/F2496/X049/R	Property Rates (Industrial Properties)	- 168 739.00	- 168 739.00	- 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	- 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	- 3 573.90	- 3 688.27
D0001/IR007149/F0001/X049/R	-	-	-	-	-	-
D0001/IR007141/F2496/X049/R	Property Rates (State-owned Properties)	- 16 455 513.54	- 16 455 513.54	- 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	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	3 890 038.25	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	1 789 364.56	1 846 624.23
O3612/IR007144/F2496/X049/R	Property Rates- Rebates Residential	182 072.50	182 072.50	185 757.50	191 887.50	198 027.90
O3612/IR007142/F2496/X049/R	Property Rates- Rebates Industrial	117 914.00	117 914.00	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	167 947.62	173 321.94
Total		**- 22 832 365.00**	**- 22 832 365.00**	**- 23 282 576.55**	**- 24 050 901.58**	**- 24 820 530.43**
Transfers and Subsidies						
D0001/IR02318/F1177/X049/R	FMG	- 3 000 000.00	- 3 000 000.00	- 3 000 000.00	- 3 100 000.00	- 3 100 000.00
D0001/IR02344/F0041/X049/R	National Revenue Fund (Equitable Share)	- 20 871 070.50	- 20 691 308.66	- 23 055 980.02	- 23 606 959.68	- 24 375 931.11
Total		**- 23 871 070.50**	**- 23 691 308.66**	**- 26 055 980.02**	**- 26 706 959.68**	**- 27 475 931.11**
TOTAL REVENUE		**- 63 115 880.29**	**- 62 364 334.59**	**- 64 375 292.75**	**- 66 290 809.73**	**- 68 326 464.36**
EXPENDITURE				-		
Depreciation and Amortisation				-		
O0001/IE00030/F2496/X049/R	Depreciation, Amortization & Impairment (Computer So	9 525.21	9 525.21	1 678.00		
O0001/IE00709/F2496/X049/R	Depreciation, Amortisation & Impairment (Computer)	1 077 439.13	1 077 439.13	1 077 439.13	1 112 994.62	1 148 610.45
O0001/IE00711/F2496/X049/R	Depreciation, Amortisation & Impairment (Furniture)	1 112 361.78	1 112 361.78	1 112 361.78	1 149 069.72	1 185 839.95
O0001/IE00715/F2496/X049/R	Depreciation, Amortisation & Impairment (Machinery)	2 641 068.16	2 641 068.16	2 641 068.16	2 728 223.41	2 815 526.56
O0001/IE00723/F2496/X049/R	Depreciation,Amortisation & Impairment (Transport)	3 584 877.07	3 584 877.07	3 584 877.07	3 703 178.01	3 821 679.71
O0001/IE07569/F2496/X049/R	Depreciation, Amortization & Impairment (Road)	80 020.44	80 020.44	80 020.44	82 661.12	85 306.27
O0001/IE07587/F9426/X049/R	Depreciation, Amortization & Impairment (Road)	11 633 800.49	11 633 800.49	11 099 999.67	11 466 300.00	11 833 221.60
O0001/IE07587/F2494/X049/R	Depreciation, Amortization & Impairment (Road)	-	-	-	-	-
O0001/IE07587/F0001/X049/R	Depreciation, Amortization & Impairment (Road)	- -	-	- -	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE07606/F2496/X049/R(	Depreciation, Amortization & Impairment (Community A	7 969 626.01	7 969 626.01	7 768 664.01	8 026 762.96	8 283 619.37
O0001/IE07625/F2496/X049/R(	Municipal Running Cost/Municipal Offices/Non-funding	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**	**28 557 683.68**	**29 500 087.24**	**30 444 090.03**
				-		
General Expenditure				-		
	Subsistence and Travelling Allowance			-		
O1232-7/IE00143/F0047/X049/	Subsistence, Travelling &Accommodation (Car hire- with	50 000.00	38 734.30	40 411.00	41 744.59	43 080.42
O1232-7/IE01581/F1177/X049/	Subsistence,Travelling & Accommodation (Flights)	60 000.00	60 000.00	60 000.00	60 000.00	60 000.00
O1232-7/IE01581/F0041/X049/	Subsistence,Travelling & Accommodation (Flights)	20 000.00	30 000.00	15 000.00	15 495.00	15 990.84
O0001/IE00144/F0041/X049/R(	Subsistence and Travelling Allowance (Own Transport)	60 000.00	70 000.00	29 589.00	30 565.41	31 543.50
O0001/IE00060/F0041/X049/R(	Subsistence,Travelling & Accommodation (Travel and Su	384 000.00	374 000.00	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	166 956.52	166 956.52
O1232-10/IE00059/F0041/X049	Conferences/Training (Registration Fees:Seminars, Confe	91 000.00	141 000.00	100 000.00	103 300.00	106 605.60
O0001/IE00759/F0041/X049/R(	Bank Charges (Bank charges)	200 000.00	200 000.00	200 000.00	206 600.00	213 211.20
	Computer Software, Programs and Licences	-	-	-	-	-
O0001/IE00792/F1177/X049/R(	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
O0001/IE00835/F0041/X049/R(	Computer Software, Programs and Licences (Consultant	2 220 000.00	2 281 565.22	2 220 565.22	2 293 843.87	2 367 246.88
	Provisions	-	-	-	-	-
D0001/IZ00041/F0045/X049/R(	Debt Impairment Provision	900 000.00	819 000.00	800 000.00	826 400.00	852 844.80
			-	-	-	-
	Repairs and Maintenance		-	-	-	-
O3259-28/IE00649/F0041/X049	Maintenance (Finance Building)	120 000.00	105 000.00	100 000.00	103 300.00	106 605.60
		-	-	-	-	-
O0001/IE00804/F0041/X049/R(	Insurance(Insurance)	2 000 000.00	1 547 791.59	1 447 791.59	1 495 568.71	1 543 426.91
O0001/IE00584/F1177/X049/R(	Membership Fees (IMFO)	35 000.00	45 000.00	50 000.00	50 000.00	50 000.00
	Professional Fees	-	-	-	-	-
O0022-1/IE00835/F1177/X049/	Professional Fees (Asset Verification Projects)	471 920.20	403 239.54	-		
O0022-1/IE00835/F0041/X049/	Professional Fees (Asset Verification Projects) Internal F	638 079.80	799 890.97	1 175 509.97	1 200 421.37	1 225 375.05
O0022-9/IE00830/F0041/X049/	Professional Fees (Financial Consultant)	700 000.00	800 000.00	700 000.00	723 100.00	746 239.20
O0011-3/IE00847/F0041/X049/	Indigent Policy and Register Alignment and Review	330 201.00	330 201.00	300 000.00	309 900.00	319 816.80
O0011-3/IE00694/F0041/X049/	Ilembe Indigent Register Shared Services	687 726.45	687 726.45	407 726.45	421 181.42	434 659.23
O0022-9/IE00694/F0041/X049/	Professional Fees (Data Cleansing)	280 000.00	-	668 656.78	1 233 671.60	1 292 821.92
O0022-9/IE00847/F0041/X049/	Professional Fees (VAT Consultant)	1 800 000.00	1 850 000.00	1 800 000.00	1 859 400.00	1 918 900.80
	Finance Portfolio Programme	-	-	-	-	-
O0006-4/IE00677/F0041/X049/	Finance Portfolio Programme Catering	30 000.00	35 000.00	35 000.00	36 155.00	37 311.96
O0006-4/IE00060/F0041/X049/	Finance Portfolio Programme Accomodation	-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
		-	-	-	-	-
O0001/IE00848/F0039/X049/R0	Property Rates (Valuation Roll)	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	5 165.00	5 330.28
O0001/IE00595/F1177/X049/R0	Skills Development Fund (Interns)	5 074.15	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	143 090.90	147 669.81
O1231-1/IE00672/F1177/X049/I	Minimum Competency (Service Proveder)	200 000.00	109 173.90	191 658.29	191 658.29	191 658.29
O1231-1/IE00060/F0041/X049/I	Minimum Competency (Accommodation)	200 200.00	222 249.01	100 000.00	103 300.00	106 605.60
O1231-1/IE00571/F0041/X049/I	Minimum Competency (Graduation programme)	-	30 150.00	-	-	-
O1231-1/IE01581/F0041/X049/I	Minimum Competency (Subsistence, Travelling & Accor	-	43 200.00	-	-	-
O1231-1/IE00144/F0041/X049/I	Minimum Competency (Subsistence, Travelling & Accor	30 000.00	7 000.00	-	-	-
Total General Expenditure		**13 441 470.34**	**13 146 939.26**	**12 913 925.59**	**13 884 825.23**	**14 263 445.06**
				-		
Employee Related Cost				-		
O0001/IE00126/F0041/X049/R0	Employee Related Cost (Vehicle Allowance)	395 323.97	384 000.00	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	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
O0001/IE00036/F0041/X049/R0	Employee Related Cost (Salaries and Allowances)	2 234 559.42	3 852 378.47	-		
O0001/IE00036/F0046/X049/R0	Employee Related Cost (Salaries and Allowances)	757 467.00	757 467.00	801 854.00	828 314.99	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	378 699.75	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	6 330 741.16	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	1 826 805.63	1 885 263.41
O0001/IE03969/F0041/X049/R0	Employee Related Cost (Overtime)	117 000.00	177 000.00	177 000.00	182 841.00	188 691.91
O0001/IE03969/F1177/X049/R0	Municipal Running Cost/Non Structured/Local Governm	12 214.50	18 214.50	18 214.50	18 214.50	18 214.50
O0001/IE00043/F0041/X049/R0	Employee Related Cost (Medical Aid)	681 179.58	774 691.20	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	877 801.15	906 768.59	935 785.18
O0001/IE01530/F0041/X049/R0	Employee Related Cost (Leave Pay)	1 039 172.17	1 096 672.97	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
O0001/IE01521/F0041/X049/R0	Employee Related Cost (Housing Subsidy)	55 992.00	62 022.19	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	2 195.58	2 265.84
O0001/IE06059/F0041/X049/R0	Employee Related Cost (Director finance Salaries and Al	595 417.56	969 544.76	1 013 174.27	1 046 609.03	1 080 100.51
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	72 576.75	74 899.21
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	227 318.84	234 593.04

2026/2027 DRAFT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00038/F0041/X049/R(	Employee Related Cost (Bonus)	930 704.87	854 293.22	608 079.72	628 146.35	648 247.03
O0001/IE00040/F0041/X049/R(	Employee Related Cost (Bargaining Council)	3 585.00	3 463.80	2 259.00	2 333.55	2 408.22
O0001/IE00040/F1177/X049/R(	Employee Related Cost (Bargaining Council (Interns)	717.00	753.00	753.00	753.00	753.00
O0001/IE06766/F0041/X049/R(	Employee Related Cost (Director finance Telephone Allo	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 All	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 Al	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X049/R(	Employee Related Cost (Accommodation, Travel and Inc	-	-	-	-	-
O0001/IE00119/F1177/X049/R(	Employee Related Cost (Accommodation, Travel and Inc	-	-	-	-	-
Total		**18 683 490.40**	**18 527 259.73**	**14 897 321.79**	**15 371 638.17**	**15 846 759.74**
				-		
Transfers and Subsidies				-		
O0001/IE01321/F0041/X049/R(	Conditional Grants (Conditional Grants)	600 000.00	657 000.00	657 000.00	678 681.00	700 398.79
Total		**600 000.00**	**657 000.00**	**657 000.00**	**678 681.00**	**700 398.79**
GRAND TOTAL EXPENDITURE (FINANCE)		**62 025 254.46**	**61 631 492.71**	**57 025 931.06**	**59 435 231.63**	**61 254 693.62**
				-		
SUPPLY CHAIN MANAGEMENT (X58)				-		
General Expenditure				-		
O0001/IE00738/F0041/X049/R(	Printing and Stationery (Inventory)	1 000 000.00	945 000.00	900 000.00	929 700.00	959 450.40
O0001/IE00595/F0041/X058/R(	Skills Development Levies (Skills Development Levies)	-		47 655.47	49 228.10	50 803.40
O0016-1/IE00534/F0041/X049/I	Cleaning services (Stock)	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**	**1 347 655.47**	**1 392 128.10**	**1 436 676.20**
				-		
Employee Related Cost				-		
O0001/IE00110/F0041/X058/R(	Employee Related Cost (Long Term Service Awards)	-		-	-	-
O0001/IE01521/F0041/X058/R(	Employee Related Cost (Housing Subsidy)	-		29 349.37	30 317.90	31 288.07
O0001/IE01525/F0041/X058/R(	Acting and Post Related Allowances			-	-	-
O0001/IE01526/F0041/X058/R(	Employee Related Cost (Bonus)			374 820.20	387 189.26	399 579.32
O0001/IE03969/F0041/X058/R(	Employee Related Cost (Overtime)			60 000.00	61 980.00	63 963.36
O0001/IE00036/F0041/X058/R(	Employee Related Cost (Salaries and Allowances)	-		4 497 842.36	4 646 271.16	4 794 951.84
O0001/IE00040/F0041/X058/R(	Employee Related Cost (Bargaining Council)	-		1 506.00	1 555.70	1 605.48
O0001/IE00043/F0041/X058/R(	Employee Related Cost (Medical Aid)			326 777.85	337 561.52	348 363.48
O0001/IE00044/F0041/X058/R(	Employee Related Cost (Provident Fund and Pension - R	-		1 057 604.79	1 092 505.74	1 127 465.93
O0001/IE00045/F0041/X058/R(	Employee Related Cost (UIF)			21 254.40	21 955.80	22 658.38
O0001/IE01530/F0041/X058/R(	Employee Related Cost (Leave Pay)			-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00126/F0041/X058/R(	Employee Related Cost (Vehicle Allowance)	-		100 320.00	103 630.56	106 946.74
O0001/IE00119/F0041/X058/R(	Employee Related Cost (Accommodation, Travel and Inc	-		-	-	-
Total		-	-	**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**	**7 817 130.43**	**8 075 095.74**	**8 333 498.80**
TOTAL EXPENDITURE (BUDGET AND TREASURY OFFICE)		**63 425 254.46**	**62 976 492.71**	**64 843 061.49**	**67 510 327.37**	**69 588 192.42**
(SUPLUS)/DEFICIT		**309 374.17**	**612 158.12**	**467 768.74**	**1 219 517.64**	**1 261 728.06**

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft 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	- 4 193 993.04	- 4 328 200.82
Total Transfers and Subsidies		- 4 395 036.83	- 4 447 060.72	- 4 060 012.63	- 4 193 993.04	- 4 328 200.82
TOTAL REVENUE		- 4 395 036.83	- 4 447 060.72	- 4 060 012.63	- 4 193 993.04	- 4 328 200.82
General Expenditure				-		
	Budget and IDP Programme/ Mayoral Imbizo			-		
O1236-2/IE00677/F0041/	IDP Programme (Catering)	350 000.00	465 695.00	349 950.00	361 498.35	373 066.30
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	54 232.50	55 967.94
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	103 300.00	106 605.60
O1236-2/IE00703/F0041/	IDP Programme (Transport)	100 000.00	63 000.00	63 000.00	65 079.00	67 161.53
O1236-2/IE00754/F0041/	IDP Programme (Promotional Items)	50 000.00	49 950.00	-	-	-
O1236-2/IE00628/F0041/	IDP Programme (Videography)	-	-	-	-	-
		-	-	-	-	-
O0001/IE00595/F0041/X	Skills Development Fund	-	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	413 200.00	426 422.40
O0001/IE00583/F0041/X	Professional Fees (Annual Report Printing)	180 000.00	180 000.00	150 000.00	154 950.00	159 908.40
O0001/IE00583/F0041/X	Professional Fees (IDP Printing)	200 000.00	198 800.00	150 000.00	154 950.00	159 908.40
O0001/IE00847/F0041/X	Professional Fees (Development of 5 Year Implementati	200 000.00	172 173.91	150 000.00	154 950.00	159 908.40
O0001/IE00847/F0041/X	Professional Fees (Development of IDP review)	350 000.00	250 000.00	250 000.00	258 250.00	266 514.00
O0001/IE00847/F0041/X	Professional Fees (TIDs)	190 000.00	189 000.00	189 000.00	195 237.00	201 484.58
		-	-	-	-	-
O0001/IE00060/F0041/X	IDP Training Accomodation and Boardroom	40 000.00	-	-	-	-
O0001/IE00060/F0041/X	PMS Training Accomodation and Boardroom	40 000.00	-	-	-	-
	IDP Representative Forum	-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O1240-10/IE00677/F004	IDP Representative Forum (Catering)	35 000.00	60 000.00	40 000.00	41 320.00	42 642.24
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X	Subsistence,Travelling & Accommodation (Flights)	18 000.00	18 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	30 000.00	30 000.00	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	8 264.00	8 528.45
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	13 000.00	13 000.00	10 000.00	10 330.00	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**	**2 017 208.23**	**2 081 758.89**
				-		
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	1 467 549.92	1 514 511.52
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	105 199.18	108 640.45	113 388.99	117 130.83	120 879.01
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	423.36	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	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	358 067.16	369 525.30
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	6 376.32	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	103 630.56	106 946.74
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	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	15 495.00	15 990.84
Total Employee Related Cost		**1 978 036.83**	**2 033 124.89**	**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**	**4 193 993.04**	**4 328 200.82**
				-		
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	- 5 322 502.76	- 5 492 822.85
Total Transfers and Subsidies		**- 6 373 481.74**	**- 5 995 784.41**	**- 5 152 471.21**	**- 5 322 502.76**	**- 5 492 822.85**

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
TOTAL REVENUE		**- 6 373 481.74**	**- 5 995 784.41**	**- 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	206 600.00	213 211.20
O0001/IE00586/F0041/X	Ward Committes (Payment of Ward Committes)	3 640 340.00	3 540 340.00	3 260 340.00	3 367 931.22	3 475 705.02
O1358-3/IE00840/F0041	Ward Committes (Service Provider - Contracted Services	328 382.74	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	20 660.00	21 321.12
O1358-3/IE00703/F0041	Ward Committes (Transportation)	123 572.20	123 572.20	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	258 250.00	266 514.00
O1358-3/IE00754/F0041	Ward Committees (Diaries)	200 000.00	199 500.00	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	51 650.00	53 302.80
O1308-2/IE00677/F0041	Isicathamiya Compation (Catering)	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	4 596.85	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	30 990.00	31 981.68
O1240-11/IE00571/F004	Quarterly meetings for Traditional Leaders; JCC and Exc	58 586.65	58 586.65	58 586.65	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	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	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	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	206 600.00	213 211.20
O1240-19/IE00703/F004	Speaker'S Community Engagement (Transport)	100 000.00	100 000.00	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	92 970.00	95 945.04
O1358-4/IE00671/F0041	Ward Committees Quortely meeting (Transport)	200 000.00	60 000.00	60 000.00	61 980.00	63 963.36

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
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	29 987.99	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	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	7 231.00	7 462.39
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	20 000.00	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	20 660.00	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	5 165.00	5 330.28
Total General Expenditure		**6 373 481.74**	**5 995 784.41**	**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/IF01521/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**	**5 322 502.76**	**5 492 822.85**
				-		
INTERNAL AUDIT				-		

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
REVENUE				-		
				-		
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 5 642 794.76	- 6 316 520.41	- 6 366 615.53	- 6 576 713.84	- 6 787 168.68
Total Transfers and Subsidies		**- 5 642 794.76**	**- 6 316 520.41**	**- 6 366 615.53**	**- 6 576 713.84**	**- 6 787 168.68**
TOTAL REVENUE		**- 5 642 794.76**	**- 6 316 520.41**	**- 6 366 615.53**	**- 6 576 713.84**	**- 6 787 168.68**
				-		
General Expenditure				-		
O1350-1/IE00567/F0041	External Audit fees (Audit Fees - AG)	2 100 000.00	2 847 520.48	2 947 520.48	3 044 788.66	3 142 221.89
O1350-1/IE00685/F0041	Internal Audit Fees	1 400 000.00	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	-	-	-	-	-
O1350-1/IE00584/F0041	Membership Fees (IMFO)	14 000.00	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	20 660.00	21 321.12
	Audit And Performance Committee	-	-	-	-	-
O0006-6/IE00815/F0041	APC Allowance Fees	370 000.00	370 000.00	300 000.00	309 900.00	319 816.80
O0006-6/IE00144/F0041	APC S & T	53 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O0006-6/IE00677/F0041	APC Catering	53 000.00	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	77 475.00	79 954.20
O0006-5/IE00847/F0041	MPAC Training	50 000.00	90 000.00	70 000.00	72 310.00	74 623.92
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	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	20 660.00	21 321.12
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	50 000.00	65 000.00	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	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	10 330.00	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	5 165.00	5 330.28
Total General Expenditure		**4 438 643.95**	**5 141 448.29**	**5 106 448.29**	**5 274 961.08**	**5 443 759.84**

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X	Employee Related Costs (Salaries and Allowances)	787 711.01	753 061.59	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	65 944.08	68 054.29
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	267.00	274.20	301.20	311.14	321.10
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid	68 587.66	69 493.80	70 258.23	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	201 590.09	208 040.97
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	4 250.88	2 725.44	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	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**	**1 301 752.76**	**1 343 408.85**
TOTAL INTERNAL AUDIT		**5 642 794.76**	**6 316 520.41**	**6 366 615.53**	**6 576 713.84**	**6 787 168.68**
				-		
				-		
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	- 1 508 709.14	- 1 556 987.83
Total Transfers and Subsidies		**- 1 413 161.33**	**- 1 374 251.73**	**- 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**	**- 1 508 709.14**	**- 1 556 987.83**
				-		
General Expenditure				-		
O1350-2/IE00694/F0041/	Risk Management Professional Fees	68 000.00	68 000.00	68 000.00	70 244.00	72 491.81
O1350-2/IE00847/F0041/	Risk Management Awarenessess	45 000.00	45 000.00	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	25 825.00	26 651.40
O1350-2/IE00584/F0041/	Membership Fees (IRMSA)	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	9 341.55	9 640.48

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
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	6 198.00	6 396.34
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	15 000.00	15 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	16 000.00	16 000.00	11 000.00	11 363.00	11 726.62
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	10 000.00	10 000.00	10 000.00	10 330.00	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	5 165.00	5 330.28
Total General Expenditure		**220 938.75**	**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	858 056.89	885 514.71
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	59 221.74	61 088.46	64 220.47	66 339.74	68 462.61
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	267.00	294.00	301.20	311.14	321.10
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid	65 184.59	66 977.70	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	202 407.92	208 884.97
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	4 250.88	2 725.44	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)	97 520.19	96 000.00	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	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 In	-		-	-	-
Total Employee Related Cost		**1 192 222.58**	**1 191 808.60**	**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**	**1 508 709.14**	**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	- 11 642 705.93	- 12 015 272.52
Total Transfers and Subsidies		**- 10 314 670.18**	**- 11 342 963.86**	**- 11 270 770.51**	**- 11 642 705.93**	**- 12 015 272.52**

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
TOTAL REVENUE		**- 10 314 670.18**	**- 11 342 963.86**	**- 11 270 770.51**	**- 11 642 705.93**	**- 12 015 272.52**
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	20 660.00	21 321.12
O0001/IE01583/F0041/X	Subsistence,Travelling & Accomodation (Car hire- with	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00143/F0041/X	Subsistence,Travelling & Accomodation (Car hire- witho	10 000.00	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	30 990.00	31 981.68
O0001/IE00060/F0041/X	Subsistence,Travelling & Accomodation (Accomodation	60 000.00	60 000.00	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	516 500.00	533 028.00
O0022-12/IE00847/F004	Professional Fees (Municipal Succession Plan)	560 000.00	522 500.00	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	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	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	61 980.00	63 963.36
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	76 481.24	78 928.64
		-	-	-	-	-
Total General Expenditure		**2 229 535.73**	**2 351 537.99**	**1 839 037.99**	**1 899 726.24**	**1 960 517.48**
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	5 794 682.13	5 980 111.95
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	163 125.16	166 134.84	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	3 085.47	3 184.20
O0001/IE00043/F0041/X	Employee Related Cost (Medical Aid)	95 547.28	100 112.40	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	498 454.98	514 405.54

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	40 383.36	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	68 480.00	70 671.36
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	137 729.60	134 104.68	140 139.39	144 763.99	149 396.44
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)	-	14 042.76	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	632 196.00	652 426.27
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)	70 000.00	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	1 564 053.99	1 614 103.71
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	69 949.03	72 187.40
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	2 195.58	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	264 826.04	273 300.47
O0001/IE01558/F0041/X	Employee Related Cost (Director finance Telephone Allo	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 All	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	74 376.00	76 756.03
Totals Employee Related Cost		**8 085 134.45**	**8 991 425.87**	**9 431 732.52**	**9 742 979.69**	**10 054 755.04**
GRAND TOTAL EXPENDITURE (MUNICIPALMANAGER'S OFFICE)		**10 314 670.18**	**11 342 963.86**	**11 270 770.51**	**11 642 705.93**	**12 015 272.52**
COMMUCATION				-		
REVENUE				-		
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)	- 3 258 306.47	- 3 887 241.11	- 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**	**- 3 636 595.02**	**- 3 752 966.06**
TOTAL REVENUE		**- 3 258 306.47**	**- 3 887 241.11**	**- 3 520 421.12**	**- 3 636 595.02**	**- 3 752 966.06**
General Expenditure				-		
	Communication			-		

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O1239-1/IE00754/F0041/	Communication (Promotional Items)	150 000.00	200 000.00	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	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	206 600.00	213 211.20
	Marketing	-	-	-	-	-
O1239-3/IE00751/F0041/	Marketing Adverts	-	-	-	-	-
O1239-3/IE00755/F0041/	Marketing (Newsletter)	80 000.00	-	-	-	-
O1239-3/IE00754/F0041/	Marketing (Sponsorship)	100 000.00	190 000.00	100 000.00	103 300.00	106 605.60
O1239-3/IE00628/F0041/	Marketing (Video)	100 000.00	168 700.00	100 000.00	103 300.00	106 605.60
O1239-3/IE00656/F0041/	Marketing (Photography)	80 000.00	30 000.00	30 000.00	30 990.00	31 981.68
				-	-	-
NEW	Subscriptions Tools (Canva & Capcut)			-	-	-
NEW	Website Development (Create new website)			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	6 198.00	6 396.34
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	15 000.00	15 000.00	15 000.00	15 495.00	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	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	12 147.64	12 536.36
O0029-4/IE00018/F0041/	Professional Fees (Website Hosting)	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**	**2 068 850.64**	**2 135 053.86**
				-		
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	1 084 595.42	1 119 302.48
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	35 146.11	36 254.85	37 886.32	39 136.57	40 388.94
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	286.80	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	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	177 016.32	182 680.84
O0001/IE00045/F0041/X	Employee Related Cost (UIF)	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	237 998.85	245 614.81

2026/2027 DRAFT OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
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		**1 461 357.99**	**1 459 280.54**	**1 517 661.55**	**1 567 744.38**	**1 617 912.20**
TOTAL COMMUNICATION		**3 258 306.47**	**3 887 241.11**	**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**	**32 881 219.74**	**33 933 418.77**
(SUPLUS)/DEFICIT		-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
LIBRARY						
REVENUE						
Transfers and Subsidies						
D0001/IR006985/F13636/X024/R0106/001/COM	Provincialisation of libraries Grant	- 1 070 000.00	- 1 070 000.00	- 1 118 000.00	- 1 170 000.00	- 1 170 000.00
D0001/IR006985/F13637/X024/R0105/001/COM	Community Library Services Grant	- 1 243 000.00	- 1 057 000.00	- 1 291 000.00	- 1 290 000.00	- 1 290 000.00
D0001/IR02344/F0041/X024/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 896 978.86	- 1 211 296.14	- 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**	**- 3 355 979.03**	**- 3 463 370.36**
				-		
Sales of Goods and Rendering of Services				-		
D0001/IR00961/F0047/X024/R0105/001/COMM	Library fee	- 5 000.00	- 5 000.00	- 5 185.00	- 5 356.11	- 5 527.50
Total		**- 5 000.00**	**- 5 000.00**	**- 5 185.00**	**- 5 356.11**	**- 5 527.50**
TOTAL REVENUE		**- 3 214 978.86**	**- 3 343 296.14**	**- 3 253 954.63**	**- 3 361 335.13**	**- 3 468 897.86**
				-		
EXPENDITURE				-		
General Expenditure				-		
	Reading Programme			-		
O1255-1/IE00677/F0041/X024/R0106/001/COM	Reading Programme (Catering)	25 000.00	25 000.00	20 000.00	20 660.00	21 321.12
O0001/IE00583/F0041/X024/R0105/001/COMM	Reading Programme (Library Books)	50 000.00	50 000.00	40 000.00	41 320.00	42 642.24
O1255-1/IE00754/F0041/X024/R0105/001/COM	Reading Programme (Promotional Items)	-	-	-	-	-
O1255-1/IE00756/F0041/X024/R0105/001/COM	Reading Programme (Notice Board/Cabinet)	-	-	-	-	-
O0001/IE00595/F13636/X024/R0105/001/COMM	Skills Development Fund (Library Grant)	22 802.39	25 218.76	26 744.20	27 626.76	28 510.81
Total General Expenditure		**97 802.39**	**100 218.76**	**86 744.20**	**89 606.76**	**92 474.17**
				-		
Employee Related Cost				-		
O0001/IE00040/F13636/X024/R0105/001/COMM	Employee Related Cost (Council Industrial Lit	984.00	1 027.20	1 054.20	1 088.99	1 123.84
O0001/IE01530/F13636/X024/R0105/001/COMM	Employee Related Cost (Leave Pay Library)	-	12 837.20	-	-	-
O0001/IE00045/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	14 878.08	13 352.64	14 878.08	15 369.06	15 860.87
O0001/IE00038/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	171 972.77	175 279.78	185 009.62	191 114.94	197 230.62
O0001/IE01521/F9283/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	-	-	-	-	-
O0001/IE00043/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	186 597.38	190 954.20	193 054.70	199 425.50	205 807.12
O0001/IE03969/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	180 000.00	180 000.00	-	-	-
O0001/IE00044/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	434 070.95	480 113.94	487 913.35	504 014.50	520 142.96
O0001/IE00036/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	58 694.42	58 694.42	-	-	-
O0001/IE00036/F13637/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	1 243 000.00	989 521.86	1 500 345.85	1 521 360.30	1 491 323.84
O0001/IE00036/F0041/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library C	821 978.86	1 136 296.14	779 769.63	833 998.99	939 406.94
O0001/IE00119/F0041/X024/R0105/001/COMM	Employee Related Cost (Accommodation. Tra	-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
Total Employee Related Cost		**3 112 176.47**	**3 238 077.38**	**3 162 025.43**	**3 266 372.27**	**3 370 896.18**
GRAND TOTAL EXPENDITURE (LIBRARY)		**3 209 978.86**	**3 338 296.14**	**3 248 769.63**	**3 355 979.03**	**3 463 370.36**
SOCIAL COHESION				-		
				-		
REVENUE				-		
D0001/IR02344/F0041/X008/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 4 419 543.88	- 4 040 016.89	- 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**	**- 3 997 151.30**	**- 4 125 060.14**
TOTAL REVENUE		**- 4 419 543.88**	**- 4 040 016.89**	**- 3 869 459.15**	**- 3 997 151.30**	**- 4 125 060.14**
General Expenditure				-		
	Social Cohesion /Gender			-		
O1252-3/IE00677/F0041/X008/R0106/001/COMN	Social Cohesion /Gender(Catering)	40 000.00	40 500.00	-	-	-
O1252-3/IE00754/F0041/X008/R0106/001/COMN	Social Cohesion /Gender (Gift / promotional n	40 000.00	40 000.00	-	-	-
O1252-3/IE00667/F0041/X008/R0106/001/COMN	Social Cohesion /Gender (Sound System and S	15 000.00	15 000.00	-	-	-
	Social Cohesion/ Disability Programme	-	-	-	-	-
O1245-3/IE00754/F0041/X008/R0106/001/COMN	Social Cohesion/ Disability (Gift and Promoti	30 000.00	26 082.00	26 000.00	26 858.00	27 717.46
O1245-3/IE00677/F0041/X008/R0106/001/COMN	Social Cohesion/Disability (Catering,)	60 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1245-3/IE00847/F0041/X008/R0106/001/COMN	Social Cohesion/Disability (facilitator)	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1245-3/IE00703/F0041/X008/R0106/001/COMN	Social Cohesion/Disability(Transport)	70 000.00	48 500.00	48 000.00	49 584.00	51 170.69
	Social Cohesion/Ingoma	-	-	-	-	-
O1308-3/IE00677/F0041/X008/R0106/001/COMN	Social Cohesion/Ingoma(Catering,)	60 000.00	60 000.00	-	-	-
O1308-3/IE00667/F0041/X008/R0106/001/COMN	Social Cohesion/Ingoma(Sound System and S	20 000.00	20 000.00	-	-	-
O1308-3/IE00571/F0041/X008/R0106/001/COMN	Social Cohesion/Ingoma(Tent)	50 000.00	50 000.00	-	-	-
	Social Cohesion/Orphans and Farmworker	-	-	-	-	-
O1217-6/IE00677/F0041/X008/R0106/001/COMN	Social Cohesion/Orphans and Farm workers (	40 000.00	29 000.00	29 000.00	29 957.00	30 915.62
O1217-6/IE00703/F0041/X008/R0106/001/COMN	Social Cohesion/Orphans and Farm workers (	40 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1217-6/IE00667/F0041/X008/R0106/001/COMN	Social Cohesion/Orphans and Farm workers (	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
	Social Cohesion/Senior Citizen Program	-	-	-	-	-
O1248-1/IE00677/F0041/X008/R0106/001/COMN	Social Cohesion/Senior Citizen (Catering,)	70 000.00	70 000.00	70 000.00	72 310.00	74 623.92
O1248-1/IE00754/F0041/X008/R0106/001/COMN	Social Cohesion/Senior Citizens(Gifts and Pro	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1248-1/IE00667/F0041/X008/R0106/001/COMN	Social Cohesion/Senior citizens (Sound Syste	15 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O1248-1/IE00703/F0041/X008/R0106/001/COMN	Social Cohesion/Senior Citizens (Transport)	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
	Social Cohesion/Umkhosi Wesintu	-	-	-	-	-
O1308-4/IE00677/F0041/X008/R0106/001/COMN	Social Cohesion/Umkhosi Wesintu (Catering,)	160 000.00	210 000.00	160 000.00	165 280.00	170 568.96

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O1308-4/IE00847/F0041/X008/R0106/001/COMN	Social Cohesion/Umkhosi Wesintu (facilitator	40 000.00	28 000.20	28 000.00	28 924.00	29 849.57
O1308-4/IE00754/F0041/X008/R0106/001/COMN	Social Cohesion/Umkhosi Wesintu (Gifts and	40 000.00	28 750.00	28 000.00	28 924.00	29 849.57
O1308-4/IE00667/F0041/X008/R0106/001/COMN	Social Cohesion/Umkhosi Wesintu (Sound Sy	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1308-4/IE00571/F0041/X008/R0106/001/COMN	Social Cohesion/Umkhosi Wesintu (Tent)	100 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1308-4/IE00703/F0041/X008/R0106/001/COMN	Social Cohesion/Umkhosi Wesintu (Transport	80 000.00	80 000.00	80 000.00	82 640.00	85 284.48
	HIV and AIDS Programmes	-	-	-	-	-
O1220-4/IE00677/F0041/X008/R0106/001/COMN	HIV and AIDS Programmes (Catering)	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/COMN	Civil Society Forums Advisory meeting (Cater	30 000.00	51 000.00	51 000.00	52 683.00	54 368.86
	16 Days of Activisim Program	-	-	-	-	-
O1235-6/IE00677/F0041/X008/R0106/001/COMN	16 Days of Activism Programme (Catering)	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1235-6/IE00703/F0041/X008/R0106/001/COMN	16 Days of Activism Programme (Transport)	40 000.00	30 000.00	30 000.00	30 990.00	31 981.68
	Umkhosi womhlanga	-	-	-	-	-
O1308-5/IE00677/F0041/X008/R0106/001/COMN	Umkhosi Womhlanga (Catering)	180 000.00	157 214.00	150 000.00	154 950.00	159 908.40
O1308-5/IE00703/F0041/X008/R0106/001/COMN	Umkhosi Womhlanga (Transport)	180 000.00	179 400.00	172 000.00	177 676.00	183 361.63
O1308-5/IE00754/F0041/X008/R0106/001/COMN	Umkhosi Womhlanga (Promotional Materials)	90 000.00	87 906.00	80 000.00	82 640.00	85 284.48
	Mandela Program	-	-	-	-	-
O1243-7/IE00534/F0041/X008/R0106/001/CONT	Mandela Program (Painting accessories, Nails	50 000.00	22 500.00	22 500.00	23 242.50	23 986.26
	Women's Programme	-	-	-	-	-
O1240-9/IE00677/F0041/X008/R0106/001/COMN	Women's Parliament (Catering)	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1240-9/IE00667/F0041/X008/R0106/001/COMN	Women's Parliament (Sound System)	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1240-9/IE00703/F0041/X008/R0106/001/COMN	Women's Parliament (Transport)	60 000.00	55 000.00	55 000.00	56 815.00	58 633.08
O1240-9/IE00754/F0041/X008/R0106/001/COMN	Women's Parliament (Promotional Items Gifts	60 000.00	-	-	-	-
	Operation Sukuma Sakhe	-	-	-	-	-
O1243-6/IE00677/F0041/X008/R0106/001/COMN	Operation Sukuma Sakhe (Catering/Mbo/oss r	150 000.00	150 000.00	140 000.00	144 620.00	149 247.84
O1243-6/IE00703/F0041/X008/R0106/001/COMN	Operation Sukuma Sakhe(Transportation)	30 000.00	13 000.00	13 000.00	13 429.00	13 858.73
		-	-	-	-	-
O0001/IE00595/F0041/X008/R0105/001/COMM	Skills Development Fund	14 034.92	15 295.29	15 295.29	15 800.03	16 305.64
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Fl	10 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Tr	15 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X008/R0105/001/COMM	Conferences/Training (Registration Fees:Semi	10 000.00	5 000.00	5 000.00	5 165.00	5 330.28
O0001/IE00144/F0041/X008/R0105/001/COMM	Subsistence and Travelling Allowance (Own T	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	5 000.00	-	-	-	-
O0001/IE00143/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	8 000.00	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**	**1 776 548.53**	**1 833 398.09**

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
Employee Related Cost				-		
O0001/IE00036/F0041/X008/R0105/001/COMM	Employee Related Costs (Salaries and Allowa	1 273 494.74	1 313 577.61	1 372 688.60	1 417 987.33	1 463 362.92
O0001/IE00038/F0041/X008/R0105/001/COMM	Employee Related Cost (Bonus)	106 124.56	109 599.04	114 390.72	118 165.61	121 946.91
O0001/IE00040/F0041/X008/R0105/001/COMM	Employee Related Cost (Bargaining Council)	286.80	301.20	301.20	311.14	321.10
O0001/IE00043/F0041/X008/R0105/001/COMM	Employee Related Cost-Medical Aid	89 380.86	92 109.60	93 122.81	96 195.86	99 274.13
O0001/IE00044/F0041/X008/R0105/001/COMM	Employee Related Cost (Provident Fund and P	291 524.70	308 981.91	313 858.57	324 215.90	334 590.81
O0001/IE00045/F0041/X008/R0105/001/COMM	Employee Related Cost (UIF)	4 250.88	4 250.88	4 250.88	4 391.16	4 531.68
O0001/IE01533/F0041/X008/R0105/001/COMM	Employee Related Cost (Long Term Service A	-	-	-	-	-
O0001/IE00126/F0041/X008/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	96 442.43	126 000.00	194 370.00	200 784.21	207 209.30
O0001/IE01521/F0041/X008/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X008/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X008/R0105/001/COMM	Employee Related Cost (Overtime)	42 006.40	42 006.40	42 006.40	43 392.61	44 781.17
O0001/IE00119/F0041/X008/R0105/001/COMM	Employee Related Cost (Accommodation, Tra	-		-	-	-
Total Employee Related Cost		**1 917 508.96**	**2 010 869.40**	**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**	**3 997 151.30**	**4 125 060.14**
				-		
SPORT AND RECREATION (X125)				-		
				-		
REVENUE				-		
D0001/IR02344/F0041/X125/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 4 737 943.38	- 3 562 155.63	- 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**	**- 3 979 819.97**	**- 4 107 174.21**
TOTAL REVENUE		**- 4 737 943.38**	**- 3 562 155.63**	**- 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/COMM	Ndwedwe Youth Run Series (Refreshment)	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1333-4/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Transport)	60 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1333-4/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Tent, Toilets and	49 000.00	49 000.00	49 000.00	50 617.00	52 236.74
O1333-4/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Prizes)	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1333-4/IE00687/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Ambulance)	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1333-4/IE00772/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Media Coverage	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1333-4/IE00626/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Entertainment)	40 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1333-4/IE00842/F0041/X125/R0106/001/COMM	Insurance and Race Licence Fee	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/COMM	Ndwedwe July Horses Race (Transportation)	40 000.00	39 850.00	39 850.00	41 165.05	42 482.33

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
	Ndwedwe Golden Games / Senior Citezens	-	-	-	-	-
O1333-12/IE00677/F0041/X125/R0106/001/COM	Ndwedwe GG / SC Local Selections (Catering	60 000.00	59 250.00	50 000.00	51 650.00	53 302.80
O1333-12/IE00667/F0041/X125/R0106/001/COM	Ndwedwe GG / SC Local Selections (Sound)	20 000.00	9 600.00	9 000.00	9 297.00	9 594.50
O1333-12/IE00703/F0041/X125/R0106/001/COM	Ndwedwe GG / SC Local Selections (Transpo	70 000.00	69 980.00	60 000.00	61 980.00	63 963.36
O1333-12/IE00653/F0041/X125/R0106/001/COM	Ndwedwe GG / SC Local Selections (Mobile /	10 000.00	3 043.48	3 043.48	3 143.91	3 244.52
O1333-12/IE00571/F0041/X125/R0106/001/COM	Ndwedwe GG / SC Local Selections (Tent and	35 000.00	26 080.00	26 000.00	26 858.00	27 717.46
	Ilembe District Golden Games Selections	-	-	-	-	-
O1333-13/IE00703/F0041/X125/R0106/001/COM	Ilembe Dis GG Selection (Transport)	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1333-13/IE00754/F0041/X125/R0106/001/COM	Ilembe Dis GG Selection (Apparel / Attire)	130 000.00	109 000.00	100 000.00	103 300.00	106 605.60
	Provincial Golden Games Competitions	-	-	-	-	-
O1333-14/IE00703/F0041/X125/R0106/001/COM	Provincial GG Selection (Transport)	40 000.00	14 980.00	14 980.00	15 474.34	15 969.52
O1333-14/IE00060/F0041/X125/R0106/001/COM	Provincial GG Selection (Accomodation)	70 000.00	49 632.00	49 632.00	51 269.86	52 910.49
	National Golden Games Competitions	-	-	-	-	-
O1333-15/IE00060/F0041/X125/R0106/001/COM	National GG (Accomodation)	110 000.00	60 000.00	60 000.00	61 980.00	63 963.36
O1333-15/IE01581/F0041/X125/R0106/001/COM	National GG Flights and Car Hire	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1333-15/IE00703/F0041/X125/R0106/001/COM	National GG (Petty Cash for Refreshments)	15 000.00	30 000.00	30 000.00	30 990.00	31 981.68
	Ndwedwe Disability Games Local Competi	-	-	-	-	-
O1333-16/IE00677/F0041/X125/R0106/001/COM	NDW Dis Games (Catering)	35 000.00	18 200.00	18 000.00	18 594.00	19 189.01
O1333-16/IE00703/F0041/X125/R0106/001/COM	NDW Dis Games (Transport)	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1333-16/IE00571/F0041/X125/R0106/001/COM	NDW Dis Games (Tent and Toilet)	30 000.00	29 550.00	29 000.00	29 957.00	30 915.62
O1333-16/IE00667/F0041/X125/R0106/001/COM	NDW Dis Games (Sound System)	20 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O1333-16/IE00653/F0041/X125/R0106/001/COM	NDW Dis Games (Mobile Ambulance)	10 000.00	3 043.48	3 043.48	3 143.91	3 244.52
	Ilembe District Disability Games Competiti	-	-	-	-	-
O1333-17/IE00754/F0041/X125/R0106/001/COM	Ilembe Disability (Sport Apparel)	70 000.00	59 250.00	59 000.00	60 947.00	62 897.30
O1333-17/IE00703/F0041/X125/R0106/001/COM	Ilember Disability (Transport)	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/COM	Prov Disability Games (Transport)	40 000.00	17 000.00	17 000.00	17 561.00	18 122.95
O1333-18/IE00960/F0041/X125/R0106/001/COM	Prov Disability Games (Accommodation)	70 000.00	53 102.88	53 000.00	54 749.00	56 500.97
O1333-18/IE00677/F0041/X125/R0106/001/COM	Prov Disability Games (Petty Cash)	20 000.00	19 996.00	19 000.00	19 627.00	20 255.06
		-	-	-	-	-
O1333-28/IE00754/F0041/X125/R0106/001/COM	National and International Local Sport Sponso	80 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1333-28/IE00754/F0041/X125/R0106/001/COM	Sport Facilities Accessories	-	-	-	-	-
O1333-28/IE00678/F0041/X125/R0106/001/COM	Sport Facilities Accessories	60 000.00	50 000.00	50 000.00	51 650.00	53 302.80
		-	-	-	-	-
O1333-21/IE00754/F0041/X125/R0106/001/COM	Sport Training Equipment	90 000.00	100 000.00	100 000.00	103 300.00	106 605.60
			-	-	-	-
O1293-8/IE00694/F0041/X125/R0106/001/COMN	Sport Development	400 000.00	316 000.00	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
			-	-	-	-
	Ndwedwe Mayoral Cup Competition	-	-	-	-	-
O1333-25/IE00571/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Tent and	50 000.00	50 000.00	-	-	-
O1333-25/IE00703/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Transpor	-	-	-	-	-
O1333-25/IE00677/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Catering	50 000.00	50 000.00	-	-	-
O1333-25/IE00667/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Sound S	20 000.00	20 000.00	-	-	-
O1333-25/IE00653/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Mobile A	15 000.00	15 000.00	-	-	-
O1333-25/IE00626/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Entertair	30 000.00	30 000.00	-	-	-
O1333-25/IE00754/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Apparel	35 000.00	35 000.00	-	-	-
O1333-25/IE00772/F0041/X125/R0106/001/COM	Ndwedwe Mayoral Cup Competition Media C	-	-	-	-	-
		-	-	-	-	-
O0001/IE00595/F0041/X125/R0105/001/COMM	Skills Development Fund	18 563.10	18 607.16	18 607.16	19 221.20	19 836.28
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Fl	10 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Tr	15 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X125/R0105/001/COMM	Conferences/Training (Registration Fees:Semi	6 000.00	3 000.00	3 000.00	3 099.00	3 198.17
O0001/IE00144/F0041/X125/R0105/001/COMM	Subsistence and Travelling Allowance (Own T	10 000.00	-	-	-	-
O0001/IE01583/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	5 000.00	-	-	-	-
O0001/IE00143/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	8 000.00	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**	**1 439 130.28**	**1 485 182.45**
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X125/R0105/001/COMM	Employee Related Costs (Salaries and Allowa	1 771 230.80	1 089 829.02	1 671 260.65	1 726 412.25	1 781 657.45
O0001/IE00038/F0041/X125/R0105/001/COMM	Employee Related Cost (Bonus)	84 267.32	85 819.08	89 680.94	92 640.41	95 604.91
O0001/IE00040/F0041/X125/R0105/001/COMM	Employee Related Cost (Bargaining Council)	553.80	444.60	602.40	622.28	642.19
O0001/IE00043/F0041/X125/R0105/001/COMM	Employee Related Cost-Medical Aid	66 696.60	91 593.00	92 600.52	95 656.34	98 717.34
O0001/IE00044/F0041/X125/R0105/001/COMM	Employee Related Cost (Provident Fund and P	387 561.96	270 330.00	274 153.24	283 200.29	292 262.70
O0001/IE00045/F0041/X125/R0105/001/COMM	Employee Related Cost (UIF)	8 501.76	4 850.88	8 501.76	8 782.32	9 063.35
O0001/IE00110/F0041/X125/R0105/001/COMM	Employee Related Cost (Long Term Service A	-	-	-	-	-
O0001/IE00126/F0041/X125/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	100 944.00	37 500.00	281 101.80	290 378.16	299 670.26
O0001/IE01521/F0041/X125/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	-	-	-	-	-
O0001/IE01530/F0041/X125/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X125/R0105/001/COMM	Employee Related Cost (Overtime)	41 624.04	41 624.04	41 624.04	42 997.63	44 373.56
O0001/IE00119/F0041/X125/R0105/001/COMM	Employee Related Cost (Accommodation, Tra	-		-	-	-
Total Employee Related Cost		**2 461 380.28**	**1 621 990.62**	**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**	**3 979 819.97**	**4 107 174.21**

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
YOUTH DEVELOPMENT				-		
				-		
REVENUE				-		
D0001/IR02344/F0041/X006/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 2 192 000.00	- 1 949 488.52	- 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**	**- 1 033 988.09**	**- 1 067 075.70**
TOTAL REVENUE		**- 2 192 000.00**	**- 1 949 488.52**	**- 1 000 956.52**	**- 1 033 988.09**	**- 1 067 075.70**
General Expenditure				-		
				-		
	Youth Development			-		
O1444-4/IE00677/F0041/X006/R0106/001/COMN	Job Readiness (Catering)	70 000.00	100 000.00	70 000.00	72 310.00	74 623.92
O1444-4/IE00703/F0041/X006/R0106/001/COMN	Job Readiness (Transport)	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
	YOUTH CONSULTATIVE MEETINGS /	-	-	-	-	-
O1444-19/IE00677/F0041/X006/R0106/001/COM	Youth Outreach (Catering)	90 000.00	120 000.00	90 000.00	92 970.00	95 945.04
O1444-19/IE00703/F0041/X006/R0106/001/COM	Youth Outreach (Transport)	80 000.00	75 000.00	75 000.00	77 475.00	79 954.20
	Exam Prayer, Life Coaching and Motivatio	-	-	-	-	-
O1444-7/IE00677/F0041/X006/R0106/001/COMN	Exam Prayer, Life Coaching and Motivations	70 000.00	30 000.00	-	-	-
O1444-7/IE00703/F0041/X006/R0106/001/COMN	Exam Prayer, Life Coaching and Motivations	70 000.00	56 000.00	-	-	-
O1444-7/IE00626/F0041/X006/R0106/001/COMN	Exam Prayer, Life Coaching and Motivations	40 000.00	29 500.00	-	-	-
O1444-7/IE00667/F0041/X006/R0106/001/COMN	Exam Prayer, Life Coaching and Motivations	20 000.00	9 980.00	-	-	-
	Online CAO NSFAS Applications	-	-	-	-	-
O1444-9/IE00677/F0041/X006/R0106/001/COMN	Online CAO NSFAS Applications (Catering)	28 000.00	8 000.00	-	-	-
	Top Achievers Awards Ceremony	-	-	-	-	-
O1444-10/IE00677/F0041/X006/R0106/001/COM	Top Achievers Awards Ceremony (Catering)	-	-	-	-	-
O1444-10/IE00703/F0041/X006/R0106/001/COM	Top Achievers Awards Ceremony (Transport)	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O1444-10/IE00694/F0041/X006/R0106/001/COM	Top Achievers Awards Ceremony (Project Co	200 000.00	199 802.00	190 000.00	196 270.00	202 550.64
O1444-10/IE00754/F0041/X006/R0106/001/COM	Top Achievers Awards Ceremony (Gifts and F	25 000.00	25 000.00	25 000.00	25 825.00	26 651.40
		-	-	-	-	-
O1444-12/IE00680/F0041/X006/R0106/001/COM	Youth Development (Drivers Licences)	400 000.00	400 000.00	-	-	-
	Career Guidance and Career Expo	-	-	-	-	-
O1444-13/IE00677/F0041/X006/R0106/001/COM	Career Guidance and Career Expo (Catering)	70 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1444-13/IE00703/F0041/X006/R0106/001/COM	Career Guidance and Career Expo (Transport)	80 000.00	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/COM	Young Local Artists Support and Workshop (	50 000.00	50 000.00	-	-	-
O1444-16/IE00847/F0041/X006/R0106/001/COM	Young Local Artist Support and Workshop (F	70 000.00	70 000.00	-	-	-
O1444-16/IE00667/F0041/X006/R0106/001/COM	Young Local Artists Support and Workshop (	30 000.00	30 000.00	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
	Ndwedwe Boys Camp	-	-	-	-	-
O1444-17/IE00571/F0041/X006/R0106/001/COM	Ndwedwe Boys Camp (Venue booking)	180 000.00	152 956.52	152 956.52	158 004.09	163 060.22
O1444-17/IE00703/F0041/X006/R0106/001/COM	Ndwedwe Boys Camp (Transport)	70 000.00	56 000.00	56 000.00	57 848.00	59 699.14
O1444-17/IE00847/F0041/X006/R0106/001/COM	Ndwedwe Boys Camp (Facilitators and Life C	45 000.00	45 000.00	45 000.00	46 485.00	47 972.52
	Ndwedwe Youth Artizens Training Prograr	-	-	-	-	-
O1293-9/IE00750/F0041/X006/R0106/001/COMN	Ndwedwe Youth Artisans (Tuition Fees)	-	-	-	-	-
	Young Women Meet and Greet Empowerm	-	-	-	-	-
O1293-10/IE00677/F0041/X006/R0106/001/COM	Young Women Meet and Greet Empowermen	40 000.00	90 250.00	-	-	-
O1293-10/IE00571/F0041/X006/R0106/001/COM	Young Women Meet and Greet Empowermen	80 000.00	20 000.00	-	-	-
O1293-10/IE00667/F0041/X006/R0106/001/COM	Young Women Meet and Greet Empowermen	20 000.00	30 000.00	-	-	-
O1293-10/IE00847/F0041/X006/R0106/001/COM	Young Women Empowerment Seminar(Facili	45 000.00	45 000.00	-	-	-
	Young People in Arts (Traditional Arts)	-	-	-	-	-
O1293-11/IE00677/F0041/X006/R0106/001/COM	Young People in Arts (Traditional Arts) - Cat	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O1293-11/IE00847/F0041/X006/R0106/001/COM	Young People in Arts (Traditional Art) - Facil	65 000.00	40 000.00	40 000.00	41 320.00	42 642.24
	Ndwedwe Youth Council Meeting	-	-	-	-	-
O1293-12/IE00677/F0041/X006/R0106/001/COM	Ndwedwe Youth Council Meeting (Catering)	50 000.00	50 000.00	40 000.00	41 320.00	42 642.24
	Subsistence & Travelling Aliowance	-	-	-	-	-
O0001/IE00059/F0041/X006/R0105/001/COMM	Conferences/Training (Registration Fees:Semi	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00143/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	8 000.00	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**	**1 033 988.09**	**1 067 075.70**
				-		
Employee Related Cost				-		
CTREATED BUT HIDE	Employee Related Costs (Salaries and Allowa	-		-	-	-
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)	-		-	-	-
Total Employee Related Cost		-	-	-	-	-
				-		
GRAND TOTAL EXPENDITURE (YOUTH DEVELOPMENT)		**2 122 000.00**	**1 949 488.52**	**1 000 956.52**	**1 033 988.09**	**1 067 075.70**
				-		

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
SOLID WASTE REMOVAL				-		
REVENUE				-		
Service Charges				-		
D0001/IR00992/F0930/X132/R0106/001/COMM	Refuse Collection	- 680 761.62	- 680 761.62	- 705 949.80	- 729 246.15	- 752 582.02
Total Service Charges		**- 680 761.62**	**- 680 761.62**	**- 705 949.80**	**- 729 246.15**	**- 752 582.02**
Transfers and Subsidies				-		
D0001/IR02344/F0041/X132/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 3 113 879.67	- 2 994 681.90	- 2 263 598.83	- 2 338 297.59	- 2 413 123.12
Total Transfers and Subsidies		**- 3 113 879.67**	**- 2 994 681.90**	**- 2 263 598.83**	**- 2 338 297.59**	**- 2 413 123.12**
TOTAL REVENUE		**- 3 794 641.29**	**- 3 675 443.53**	**- 2 969 548.63**	**- 3 067 543.74**	**- 3 165 705.14**
General Expenditure				-		
O1234-1/IE00695/F0041/X132/R0106/001/COMM	Waste Management (Waste Collection and Di	1 365 678.30	1 229 565.24	1 365 678.30	1 410 745.68	1 455 889.55
O1234-1/IE00738/F0041/X132/R0106/001/CONT	Waste Management (Plastic Bags)	200 000.00	210 000.00	140 000.00	144 620.00	149 247.84
O1234-1/IE00846/F0041/X132/R0106/001/COMM	Dumping Site	70 000.00	70 000.00	60 000.00	61 980.00	63 963.36
	Indigent Programme		-	-	-	-
O1234-1/IE00642/F0041/X132/R0106/001/COMM	Town Rehabilitation and Beautification and N	100 000.00	30 000.00	-	-	-
O1234-1/IE00534/F0041/X132/R0106/001/CONT	Halls and CDCs Cleaning Materials	70 000.00	110 000.00	60 000.00	61 980.00	63 963.36
O0001/IE00595/F0041/X132/R0105/001/COMM	Skills Development Fund	11 438.75	8 764.59	11 438.75	11 816.23	12 194.35
O1234-1/IE00604/F0041/X132/R0106/001/COMM	Waste Management (Uniform and Protective)	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/COMM	Waste Management (promotional materials)	30 000.00	30 000.00	-	-	-
O1234-5/IE00677/F0041/X132/R0106/001/COMM	Waste Management (catering)	30 000.00	50 000.00	30 000.00	30 990.00	31 981.68
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Fl	10 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Tr	10 000.00	8 000.00	8 000.00	8 264.00	8 528.45
O0001/IE00059/F0041/X132/R0105/001/COMM	Conferences/Training (Registration Fees:Semi	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00144/F0041/X132/R0105/001/COMM	Subsistence and Travelling Allowance (Own T	10 000.00	-	-	-	-
O0001/IE01583/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	5 000.00	-	-	-	-
O0001/IE00143/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	8 000.00	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**	**1 832 662.91**	**1 891 308.13**
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X132/R0105/001/COMM	Employee Related Costs (Salaries and Allowa	801 273.79	812 220.56	142 820.68	147 533.76	152 254.84
O0001/IE00036/F0930/X132/R0105/001/COMM	Employee Related Costs (Salaries and Allowa	-		705 949.80	729 246.15	752 582.02
O0001/IE00038/F0041/X132/R0105/001/COMM	Employee Related Cost (Bonus)	66 772.82	64 916.23	70 730.87	73 064.99	75 403.07
O0001/IE00040/F0041/X132/R0105/001/COMM	Employee Related Cost (Bargaining Council)	430.20	451.80	451.80	466.71	481.64

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00043/F0041/X132/R0105/001/COMM	Employee Related Cost-Medical Aid	64 132.25	63 597.60	64 297.17	66 418.98	68 544.39
O0001/IE00044/F0041/X132/R0105/001/COMM	Employee Related Cost (Provident Fund and F	157 831.48	195 159.48	198 174.85	204 714.62	211 265.48
O0001/IE00045/F0041/X132/R0105/001/COMM	Employee Related Cost (UIF)	6 376.32	6 060.65	6 060.65	6 260.65	6 460.99
O0001/IE00110/F0041/X132/R0105/001/COMM	Employee Related Cost (Long Term Service A	-	-	-	-	-
O0001/IE00126/F0041/X132/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	-	-	-	-	-
O0001/IE01521/F0041/X132/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	-	-	-	-	-
O0001/IE01530/F0041/X132/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X132/R0105/001/COMM	Employee Related Cost (Overtime)	6 945.76	6 945.76	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**	**1 234 880.83**	**1 274 397.01**
GRAND TOTAL EXPENDITURE (SOLID WASTE REMOVAL)		**3 113 879.67**	**2 994 681.90**	**2 969 548.63**	**3 067 543.74**	**3 165 705.14**
		-		-		
DISASTER MANAGEMENT		-		-		
REVENUE		-		-		
Transfers and Subsidies		-		-		
		-		-		
D0001/IR02344/F0041/X019/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 4 799 145.27	- 4 854 655.89	- 4 746 181.19	- 4 902 805.17	- 5 059 694.94
D0001/IR010606/F09777/X006/R3702/001/COM	Disaster Management programme	-		-		
Total Transfers and Subsidies		**- 4 799 145.27**	**- 4 854 655.89**	**- 4 746 181.19**	**- 4 902 805.17**	**- 5 059 694.94**
TOTAL REVENUE		**- 4 799 145.27**	**- 4 854 655.89**	**- 4 746 181.19**	**- 4 902 805.17**	**- 5 059 694.94**
				-		
General Expenditure				-		
	Disaster Management			-		
O1265-2/IE01321/F0041/X019/R0106/001/COMM	Disaster Management (Emergency Relief)	1 000 000.00	1 083 990.00	900 000.00	929 700.00	959 450.40
O1234-2/IE00604/F0041/X019/R0106/001/COMM	Disaster Management (Uniform)	171 600.00	154 010.00	150 000.00	154 950.00	159 908.40
O1265-2/IE00754/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns (Promotional	49 000.00	49 000.00	20 000.00	20 660.00	21 321.12
O1265-2/IE00677/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns, Training and	50 000.00	50 000.00	40 000.00	41 320.00	42 642.24
O1264-2/IE00650/F0041/X019/R0106/001/COMM	Mainteinance of extrication tools	50 000.00	-	-	-	-
	Disaster Advisory Forum	-	-	-	-	-
O0022-14/IE00677/F0041/X019/R0106/001/COM	Disaster Advisory Forum Catering	40 000.00	23 600.00	23 000.00	23 759.00	24 519.29
O0001/IE00595/F0041/X019/R0105/001/COMM	Skills Development Fund	23 779.68	26 144.44	26 744.44	27 627.01	28 511.07
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X019/R0105/001/COMM	Subsistence.Travelling & Accommodation (Fl	10 000.00	5 000.00	5 000.00	5 165.00	5 330.28
O0001/IE00060/F0041/X019/R0105/001/COMM	Subsistence.Travelling & Accommodation (Tr	15 000.00	20 000.00	15 000.00	15 495.00	15 990.84
O0001/IE00059/F0041/X019/R0105/001/COMM	Conferences/Training (Registration Fees:Semi	6 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00144/F0041/X019/R0105/001/COMM	Subsistence and Travelling Allowance (Own T	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE01583/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	-	-	-	-	-
O0001/IE00143/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	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**	**1 240 369.01**	**1 280 060.81**
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X019/R0105/001/COMM	Employee Related Costs (Salaries and Allowa	2 258 971.72	2 334 165.64	2 433 803.09	2 514 118.60	2 594 570.39
O0001/IE00038/F0041/X019/R0105/001/COMM	Employee Related Cost (Bonus)	178 247.64	184 025.92	192 816.92	199 179.88	205 553.64
O0001/IE00040/F0041/X019/R0105/001/COMM	Employee Related Cost (Bargaining Council)	964.20	1 039.80	1 039.80	1 074.11	1 108.49
O0001/IE00043/F0041/X019/R0105/001/COMM	Employee Related Cost-Medical Aid	171 065.89	174 984.60	176 909.43	182 747.44	188 595.36
O0001/IE00044/F0041/X019/R0105/001/COMM	Employee Related Cost (Provident Fund and P	618 025.68	587 386.47	595 606.56	615 261.58	634 949.95
O0001/IE00045/F0041/X019/R0105/001/COMM	Employee Related Cost (UIF)	14 878.08	14 878.08	14 878.08	15 369.06	15 860.87
O0001/IE00110/F0041/X019/R0105/001/COMM	Employee Related Cost (Long Term Service A	-	-	-	-	-
O0001/IE00126/F0041/X019/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	97 226.64	96 000.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X019/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	15 158.95	15 644.04
O0001/IE01530/F0041/X019/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X019/R0105/001/COMM	Employee Related Cost (Overtime)	15 388.18	15 388.18	15 388.18	15 895.99	16 404.66
O0001/IE00119/F0041/X019/R0105/001/COMM	Employee Related Cost (Accommodation, Tra	-		-	-	-
Total Employee Related Cost		**3 368 765.59**	**3 421 911.45**	**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**	**4 902 805.17**	**5 059 694.94**
				-		
COMMUNITY SERVICES				-		
				-		
REVENUE				-		
D0001/IR02344/F0041/X006/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 6 586 936.33	- 7 409 725.01	- 6 865 572.38	- 7 092 136.27	- 7 319 084.63
Total Transfers and Subsidies		**- 6 586 936.33**	**- 7 409 725.01**	**- 6 865 572.38**	**- 7 092 136.27**	**- 7 319 084.63**
TOTAL REVENUE		**- 6 586 936.33**	**- 7 409 725.01**	**- 6 865 572.38**	**- 7 092 136.27**	**- 7 319 084.63**
				-		
General Expenditure				-		
	Subsistence and Travelling Allowance			-		
O0001/IE00060/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Accomodatio	55 000.00	55 000.00	40 000.00	41 320.00	42 642.24
O0001/IE01581/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Air Transport	30 000.00	30 000.00	20 000.00	20 660.00	21 321.12
O0001/IE00143/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Transport wit	-	-	-	-	-
O0001/IE00144/F0041/X006/R0105/001/COMM	Subsistence and Travelling Allowance (Own T	30 000.00	30 000.00	20 000.00	20 660.00	21 321.12
O0001/IE01583/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (R	-	-	-	-	-
		-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0762-1/IE00679/F0041/X006/R0106/001/COMM	Repairs and Maintenance (Local Sport facilitie	700 000.00	700 000.00	500 000.00	516 500.00	533 028.00
O0001/IE00595/F0041/X006/R0105/001/COMM	Skills Development Fund	36 958.55	39 905.75	39 905.75	41 222.64	42 541.76
	Indigent Programmes	-	-	-	-	-
O1265-3/IE01317/F0041/X006/R0106/001/COMM	Indigent Burial (Indigent Burial)	1 100 000.00	1 104 950.00	700 000.00	723 100.00	746 239.20
O1265-3/IE00754/F0041/X006/R0106/001/COMM	Indigent : Educational Materilas	30 000.00	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**	**1 393 646.90**	**1 438 243.60**
				-		
Employee Related Cost				-		
O0001/IE01521/F0041/X006/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	13 997.57	14 042.76	14 674.68	15 158.95	15 644.04
O0001/IE00044/F0041/X006/R0105/001/COMM	Employee Related Cost (Provident Fund and I	509 280.59	594 794.53	603 942.61	623 872.72	643 836.65
O0001/IE00126/F0041/X006/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	100 944.00	96 000.00	100 320.00	103 630.56	106 946.74
O0001/IE00040/F0041/X006/R0105/001/COMM	Employee Related Cost (Bargaining Council)	1 434.00	1 498.80	1 506.00	1 555.70	1 605.48
O0001/IE00038/F0041/X006/R0105/001/COMM	Employee Related Cost (Bonus)	186 001.47	242 847.07	216 537.58	223 683.32	230 841.19
O0001/IE00110/F0041/X006/R0105/001/COMM	Employee Related Cost (Long Term Service A	-	5 309.50	-	-	-
O0001/IE00043/F0041/X006/R0105/001/COMM	Employee Related Cost (Medical Aid)	259 358.78	362 718.60	327 939.49	338 761.49	349 601.86
O0001/IE03969/F0041/X006/R0105/001/COMM	Employee Related Cost (Overtime)	89 035.62	89 035.62	89 035.62	91 973.80	94 916.96
O0001/IE00036/F0041/X006/R0105/001/COMM	Employee Related Cost (Salaries and Allowan	2 292 017.69	2 546 555.98	2 658 451.00	2 746 179.88	2 834 057.64
O0001/IE00045/F0041/X006/R0105/001/COMM	Employee Related Cost (UIF)	21 254.40	17 468.68	18 991.08	19 617.79	20 245.55
O0001/IE06254/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community S	-	2 125.44	2 125.44	2 195.58	2 265.84
0001/IE06117/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community S	-	-	-	-	-
O0001/IE06084/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community S	647 753.23	960 951.80	1 004 194.63	1 037 333.05	1 070 527.71
O0001/IE06924/F0041/X006/R0105/001/COMM	Emplcyee Related Cost Director Community S	227 483.85	229 959.48	229 959.48	237 548.14	245 149.68
O0001/IE01530/F0041/X006/R0105/001/COMM	Employees Related Cost (Leave Pay)	-	8 993.80	-	-	-
O0001/IE06206/F0041/X006/R0105/001/COMM	Municipal Running Cost/Medical/Equitable Sl	46 416.57	38 347.20	38 769.02	40 048.40	41 329.95
O0001/IE06821/F0041/X006/R0105/001/COMM	Employee Related Cost (Director finance Tele	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06084/F0041/X006/R3696/001/COMM	Employee Related Cost (Director finance Rura	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06084/F0041/X006/R3707/001/COMM	Employee Related Cost (Director finance Med	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X006/R0105/001/COMM	Employee Related Cost (Accommodation, Tra	-		-	-	-
Total Employee Related Cost		**4 604 977.79**	**5 420 649.26**	**5 516 446.63**	**5 698 489.37**	**5 880 841.03**
GRAND TOTAL EXPENDITURE (COMMUNITY SOCIAL SERVICES)		**6 586 936.33**	**7 409 725.01**	**6 865 572.38**	**7 092 136.27**	**7 319 084.63**
				-		
ROAD AND TRAFFIC REGULATION				-		
REVENUE				-		
Licences or Permits		-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
D0001/IR01519/F0044/X119/R0106/001/COMM	Drivers Licence	-	- 60 000.00	- 62 220.00	- 64 273.26	- 66 330.00
D0001/IR01524/F0044/X119/R0106/001/COMM	Learners Certificate			- 500.00	- 516.50	- 533.03
D0001/IR01523/F0044/X119/R0106/001/COMM	Learners licence Application			- 35 000.00	- 36 155.00	- 37 311.96
D0001/IR01520/F0044/X119/R0106/001/COMM	Temporal Licence		- 18 000.00	- 18 666.00	- 19 281.98	- 19 899.00
Total Licences or Permits		-	**- 78 000.00**	**- 116 386.00**	**- 120 226.74**	**- 124 073.99**
POLICE FORCES, TRAFFIC AND STREET PARKING CONTROL				-		
				-		
REVENUE				-		
D0001/IR02344/F0041/X153/R0105/001/COMM	National Revenue Fund (Equitable Share)	- 3 101 804.72	- 3 170 964.71	- 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**	**- 3 631 102.42**	**- 3 747 297.69**
			-	-	-	-
TOTAL REVENUE		**- 3 101 804.72**	**- 3 170 964.71**	**- 3 515 103.98**	**- 3 631 102.42**	**- 3 747 297.69**
				-		
General Expenditure				-		
O0021-3/IE00604/F0041/X153/R0106/001/COMM	Public Safety Uniform	50 000.00	80 000.00	50 000.00	51 650.00	53 302.80
O0021-3/IE00754/F0041/X153/R0106/001/COMM	Public Safety Promotional Materials	50 000.00	90 000.00	50 000.00	51 650.00	53 302.80
O0021-3/IE00847/F0041/X153/R0106/001/COMM	Shooting Training	70 000.00	-	-	-	-
O0021-3/IE00550/F0041/X153/R0106/001/COMM	Fire Fighters PPE	500 000.00	500 000.00	-	-	-
	Public safety Workshops/training and semi	-	-	-	-	-
O0021-4/IE00847/F0041/X153/R0106/001/COMM	Public safety Workshops/training and seminar	50 000.00	30 000.00	30 000.00	30 990.00	31 981.68
		-	-	-	-	-
O0021-4/IE00534/F0041/X153/R0106/001/CONT	Public safety stationery, summons, spot fines a	100 000.00	100 000.00	70 000.00	72 310.00	74 623.92
O0021-4/IE00645/F0041/X153/R0106/001/COMM	Branding of traffic vehicles	50 000.00	-	-	-	-
		-	-	-	-	-
O0001/IE00595/F0041/X153/R0105/001/COMM	Skills Development Fund	15 809.83	17 188.24	28 200.69	29 131.31	30 063.51
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Fl	40 000.00	40 000.00	25 000.00	25 825.00	26 651.40
O0001/IE00060/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Tr	75 000.00	75 000.00	35 000.00	36 155.00	37 311.96
O0001/IE00059/F0041/X153/R0105/001/COMM	Conferences/Training (Registration Fees:Semi	20 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00144/F0041/X153/R0105/001/COMM	Subsistence and Travelling Allowance (Own T	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	-	-	-	-	-
O0001/IE00143/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Ca	30 000.00	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**	**344 196.31**	**355 210.59**
		-		-		
Employee Related Cost		-		-		
O0001/IE00036/F0041/X153/R0105/001/COMM	Employee Related Costs (Salaries and Allowa	1 513 635.27	1 610 179.41	2 234 180.95	2 307 908.92	2 381 762.00

2026/2027 DRAFT OPERATIONAL BUDGET (COMMUNITY SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00038/F0041/X153/R0105/001/COMM	Employee Related Cost (Bonus)	116 136.27	92 417.04	176 181.75	181 995.74	187 819.61
O0001/IE00040/F0041/X153/R0105/001/COMM	Employee Related Cost (Bargaining Council)	990.12	1 039.80	1 355.40	1 400.13	1 444.93
O0001/IE00043/F0041/X153/R0105/001/COMM	Employee Related Cost-Medical Aid	98 144.07	146 947.80	196 119.24	202 591.17	209 074.09
O0001/IE00044/F0041/X153/R0105/001/COMM	Employee Related Cost (Provident Fund and F	300 261.97	371 865.22	460 887.00	476 096.27	491 331.36
O0001/IE00045/F0041/X153/R0105/001/COMM	Employee Related Cost (UIF)	11 827.20	11 827.20	19 128.96	19 760.22	20 392.54
O0001/IE01533/F0041/X153/R0105/001/COMM	Employee Related Cost (Long Term Service A	-	-	-	-	-
O0001/IE00126/F0041/X153/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	-	37 500.00	94 050.00	97 153.65	100 262.57
O0001/IE01530/F0041/X153/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	-	-	-	-	-
O0001/IE01530/F0041/X153/R0105/001/COMM	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X153/R0105/001/COMM	Employee Related Cost (Overtime)	-	-	-	-	-
O0001/IE00119/F0041/X153/R0105/001/COMM	Employee Related Cost (Accommodation, Tra	-		-	-	-
Total Employee Related Cost		**2 040 994.89**	**2 271 776.47**	**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**	**3 631 102.42**	**3 747 297.69**
TOTAL EXPENDITURE COMMUNITY SERVICES		**31 841 232.11**	**31 397 984.69**	**30 068 272.97**	**31 060 525.98**	**32 054 462.81**
(SUPLUS)/DEFICIT		**- 1 005 761.62**	**- 607 761.62**	**- 121 571.00**	**- 125 582.84**	**- 129 601.49**

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
HUMAN RESOURCES						
REVENUE						
D0001/IR02344/F0041/X051/I	National Revenue Fund (Equitable Share)	- 13 485 894.50	- 13 158 274.27	- 12 125 505.35	- 12 805 176.82	- 13 214 942.48
Total Transfers and Subsidies		**- 13 485 894.50**	**- 13 158 274.27**	**- 12 125 505.35**	**- 12 805 176.82**	**- 13 214 942.48**
Operational Revenue				-		
D0001/IR01424/F0045/X051/I	Skills Development Levy Refund			-		
Total			- 638 400.00	- 270 600.00		
			- 638 400.00	**- 270 600.00**	-	-
TOTAL REVENUE		**- 13 485 894.50**	**- 13 796 674.27**	**- 12 396 105.35**	**- 12 805 176.82**	**- 13 214 942.48**
General Expenditure				-		
	Recruitment			-		
O0001/IE00692/F0041/X051/I	Recruitme (Vetting)			-		
O0001/IE00677/F0041/X051/I	Recruitment (Catering)	70 000.00	75 000.00	25 000.00	25 825.00	26 651.40
O0001/IE00841/F0041/X051/I	Recruitment (Medical Examination)	10 000.00	10 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00063/F0041/X051/I	Recruitment (S & T)	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
		20 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O0001/IE00751/F0041/X051/I	General Advertisement	-	-	-	-	-
	Employee wellness	700 000.00	360 000.00	360 000.00	371 880.00	383 780.16
O1299-4/IE00677/F0041/X05	Employee wellness (Catering Services)	-	-	-	-	-
O1299-4/IE00754/F0041/X05	Employee wellness (Promotional Items)	80 000.00	79 849.80	70 000.00	72 310.00	74 623.92
O1299-4/IE00847/F0041/X05	Employee wellness (Training and Awaren	30 000.00	29 892.00	29 000.00	29 957.00	30 915.62
O1299-4/IE00847/F0041/X05	Employee wellness (Project Coordinator)	50 000.00	50 000.00	50 000.00	51 650.00	53 302.80
O1299-4/IE00754/F0041/X05	Employee wellness (Sport Kit/Gear)	90 000.00	269 000.00	250 000.00	258 250.00	266 514.00
O1299-4/IE00754/F0041/X05	Employee wellness (Sport Kit/Gear)	10 000.00	-	-	-	-
	OHS	-		-	-	-
O0016-3/IE00060/F0041/X05	OHS (Accommodation)	-	-	-	-	-
O0016-3/IE00677/F0041/X05	OHS (Catering)	20 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O0016-3/IE00754/F0041/X05	OHS (Promotional material)	30 000.00	-	-	-	-
NEW	OHS (Rêgas and Service)	60 000.00	19 480.00	19 480.00	20 122.84	20 766.77
				40 000.00	41 320.00	42 642.24

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
NEW	OHS(Procument of OHS item)			50 000.00	51 650.00	53 302.80

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0016-3/IE00847/F0041/X05	OHS (Risk Assesment and Onsite Emerge	150 000.00	300 000.00	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	20 660.00	21 321.12
		-	-	-	-	-
O0001/IE00595/F0041/X051/F	Skills Development Levies (Skills Develo	45 083.30	59 016.01	59 016.01	60 963.54	62 914.37
	Subsistence & Travelling Allowance	-	-	-	-	-
O1300-2/IE00061/F0041/X05	Subsistence & Travelling Allowance (Dai	-	-	-	-	-
O1300-2/IE01581/F0041/X05	Subsistence,Travelling & Accommodatior	30 000.00	25 000.00	20 000.00	20 660.00	21 321.12
O1300-2/IE00060/F0041/X05	Subsistence,Travelling & Accommodatior	40 000.00	35 000.00	30 000.00	30 990.00	31 981.68
O1300-2/IE00810/F0041/X05	Conferences/Training (Registration Fees:S	20 000.00	-	-	-	-
O1300-2/IE00144/F0041/X05	Subsistence and Travelling Allowance (O	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O1300-2/IE01583/F0041/X05	Subsistence,Travelling & Accommodatior	5 000.00	-	-	-	-
O1300-2/IE00143/F0041/X05	Subsistence,Travelling & Accommodatior	20 000.00	15 000.00	15 000.00	15 495.00	15 990.84
O1300-2/IE00063/F0041/X05	Subsistence,Travelling & Accommodatior	-	-	-	-	-
	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	206 600.00	213 211.20
O1232-8/IE00677/F0041/X05	Training and Seminars (Catering)	20 000.00	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	361 550.00	373 119.60
O1232-8/IE00019/F0045/X05	Training and Seminars (Service Provider grant)		638 400.00	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/F	MFMP (Service Provider)	250 000.00	245 000.00	100 000.00	103 300.00	106 605.60
O0001/IE00060/F0041/X051/F	MFMP (Accommodtion)	50 000.00	76 000.00	50 000.00	51 650.00	53 302.80
		-	-	-	-	-
O0001/IE00584/F0041/X051/F	Membership Fees (Membership Fees) SA	2 122 293.80	1 094 080.68	1 094 080.68	1 130 185.34	1 166 351.27
O0001/IE00609/F0041/X051/F	Insurance WCA (Insurance WCA)	500 000.00	550 000.00	500 000.00	516 500.00	533 028.00
O0001/IE00555/F0041/X051/F	Study Assistant (Internal)	688 544.00	588 544.00	588 544.00	607 965.95	627 420.86
Total General Expenditure		**6 525 921.10**	**5 981 469.36**	**4 372 720.69**	**4 517 020.47**	**4 661 565.13**
		-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
Employee Related Cost				-	-	
O0001/IE00036/F0041/X051/F	Employee Related Costs (Salaries and All	3 296 096.94	3 517 085.81	3 714 454.67	3 837 031.67	3 959 816.69
O0001/IE00038/F0041/X051/F	Employee Related Cost (Bonus)	269 674.75	295 214.02	304 537.89	314 587.64	324 654.44
O0001/IE00040/F0041/X051/F	Employee Related Cost (Bargaining Coun	1 230.85	1 498.80	1 506.00	1 555.70	1 605.48
O0001/IE00043/F0041/X051/F	Employee Related Cost-Medical Aid	236 387.25	293 183.40	325 521.58	336 263.79	347 024.23
O0001/IE00044/F0041/X051/F	Employee Related Cost (Provident Fund a	790 949.80	900 858.90	913 715.72	943 868.34	974 072.12
O0001/IE00045/F0041/X051/F	Employee Related Cost (UIF)	17 603.52	17 203.52	19 128.96	19 760.22	20 392.54
O0001/IE00110/F0041/X051/F	Employee Related Cost (Long Term Servi	-	-	-	-	-
O0001/IE00126/F0041/X051/F	Employee Related Cost (Vehicle Allowan	97 520.19	96 000.00	100 320.00	103 630.56	106 946.74
O0001/IE01521/F0041/X051/F	Employee Related Cost (Housing Subsidy	27 996.00	28 085.52	29 349.37	30 317.90	31 288.07
O0001/IE01530/F0041/X051/F	Employee related cost (Leave Pay)	-	46 987.50	-	-	-
O0001/IE03969/F0041/X051/F	Employee Related Cost (Overtime)	77 866.48	47 866.48	-	-	-
O0001/IE06075/F0041/X051/F	Employee related cost Director Corporate	643 877.56	969 544.76	1 013 174.27	1 046 609.03	1 080 100.51
O0001/IE06196/F0041/X051/F	Employee related cost Director Corporate	68 587.66	69 493.80	69 493.80	71 787.10	74 084.28
O0001/IE06117/F0041/X051/F	Employee related cost Director Corporate	-	-	-	-	-
O0001/IE06262/F0041/X051/F	Employee related cost Director Corporate	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE06919/F0041/X051/F	Employee related cost Director Corporate	220 056.96	220 056.96	220 056.96	227 318.84	234 593.04
O0001/IE06830/F0041/X051/F	Employee Related Cost (Director finance	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06075/F0041/X051/F	Employee Related Cost (Director finance	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06075/F0041/X051/F	Employee Related Cost (Director finance	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X051/F	Subsistence,Travelling & Accommodatior	-		-	-	-
Total Employee Related Cost		**5 959 973.40**	**6 715 204.91**	**6 923 384.66**	**7 151 856.35**	**7 380 715.75**
				-		
Transfers and Subsidies				-		
O1246-1/IE01321/F0041/X05	Study Assistants (External)	1 000 000.00	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**	**1 136 300.00**	**1 172 661.60**
GRAND TOTAL EXPENDITURE (HUMAN RESOURCES)		**13 485 894.50**	**13 796 674.27**	**12 396 105.35**	**12 805 176.82**	**13 214 942.48**
				-		
INFORMATION TECHNOLOGY				-		
REVENUE				-		

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
D0001/IR02344/F0041/X052/I	National Revenue Fund (Equitable Share)	- 6 766 661.05	- 6 826 727.61	- 6 750 736.43	- 5 973 510.74	- 6 164 663.08
Total Transfers and Subsidies		**- 6 766 661.05**	**- 6 826 727.61**	**- 6 750 736.43**	**- 5 973 510.74**	**- 6 164 663.08**
TOTAL REVENUE		**- 6 766 661.05**	**- 6 826 727.61**	**- 6 750 736.43**	**- 5 973 510.74**	**- 6 164 663.08**
				-		
General Expenditure				-		
O0001/IE00792/F0041/X052/I	Computer Software, Programme and Lice	2 700 000.00	2 700 000.00	2 700 000.00	1 789 100.00	1 846 351.20
O0001/IE00784/F0041/X052/I	Internet Access (Internet Access)	300 000.00	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	950 360.00	980 771.52
O0018-2/IE00844/F0041/X05	Professional Fees (Cyber security services	100 000.00	-	-	-	-
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X052/I	Subsistence,Travelling & Accommodatior	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	4 132.00	4 264.22
O0001/IE00059/F0041/X052/I	Conferences/Training (Registration Fees:S	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00144/F0041/X052/I	Subsistence and Travelling Allowance (O	10 000.00	10 000.00	10 000.00	10 330.00	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	6 198.00	6 396.34
		-	-	-	-	-
O0001/IE00595/F0041/X052/I	Skills Development Levies (Skills Develo	17 390.38	18 179.42	20 304.86	20 974.92	21 646.12
		-	-	-	-	-
	Repairs and Maintenance:	-	-	-	-	-
O1547-3/IE00793/F0041/X05	Repairs and Maintenance: (Computers)	70 000.00	96 400.00	70 000.00	72 310.00	74 623.92
O2774-1/IE00649/F0041/X05	Repairs and Maintenance: (Buildings)	200 000.00	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	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	41 320.00	42 642.24
Total General Expenditure		**4 480 390.38**	**4 474 179.42**	**4 316 304.86**	**3 458 742.92**	**3 569 422.69**
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	1 809 885.26	1 867 801.59

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00038/F0041/X052/I	Employee Related Cost (Bonus)	131 499.60	135 346.19	138 267.48	142 830.30	147 400.87
O0001/IE00040/F0041/X052/I	Employee Related Cost (Bargaining Coun	553.80	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	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	351 913.52	363 174.75
O0001/IE00045/F0041/X052/I	Employee Related Cost (UIF)	8 501.76	8 501.76	8 501.76	8 782.32	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	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	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**	**2 514 767.82**	**2 595 240.39**
GRAND TOTAL EXPENDITURE (IT)		**6 766 661.05**	**6 826 727.61**	**6 750 736.43**	**5 973 510.74**	**6 164 663.08**
				-		
ADMINISTRATION				-		
				-		
REVENUE				-		
D0001/IR02344/F0041/X046/I	National Revenue Fund (Equitable Share)	- 33 549 861.45	- 33 281 919.39	- 34 173 419.88	- 29 127 879.62	- 40 280 259.78
Total Transfers and Subsidies		**- 33 549 861.45**	**- 33 281 919.39**	**- 34 173 419.88**	**- 29 127 879.62**	**- 40 280 259.78**
TOTAL REVENUE		**- 33 549 861.45**	**- 33 281 919.39**	**- 34 173 419.88**	**- 29 127 879.62**	**- 40 280 259.78**
General Expenditure				-		
				-		
O0001/IE00683/F0041/X046/I	Cleaning Services (Cleaning and Hygiene	1 641 516.84	1 641 516.84	1 691 516.84	747 336.90	771 251.68
		-	-	-	-	-
	Municipal Branding	-	-	-	-	-
O0001/IE00645/F0041/X046/I	Car Branding	75 000.00	74 690.00	70 000.00	72 310.00	74 623.92
O1239-2/IE00645/F0041/X046	Diary/calender's/folders/Flags/Banners	110 000.00	110 000.00	80 000.00	82 640.00	85 284.48
	Council Meetings	-	-	-	-	-
O0006-2/IE00677/F0041/X046	Council Meetings (Catering)	165 000.00	165 000.00	140 000.00	144 620.00	149 247.84

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0006-2/IE00667/F0041/X046	Council Meetings (Sound system)	15 000.00	-	-	-	-
O0006-2/IE00060/F0041/X046	Council Meetings (Accommodation and v	100 000.00	23 043.48	20 000.00	20 660.00	21 321.12
NEW	Inauguration Of Council	-	-	400 000.00	413 200.00	426 422.40
O0001/IE00771/F0041/X046/F	Postal Services (Postal Services)	30 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00595/F0041/X046/F	Skills Development Levies (Skills Develo	66 952.58	67 249.58	67 249.58	69 468.82	71 691.82
		-	-	-	-	-
	Professional Fees	-	-	-	-	-
O0018-1/IE00021/F0041/X046	Professional Fees (Electronic Records ma	50 000.00	73 000.00	50 000.00	51 650.00	53 302.80
	Rentals	-	-	-	-	-
O0001/IE00545/F0041/X046/F	Rentals (Lease fee)	1 400 000.00	1 400 000.00	1 500 000.00	549 500.00	567 084.00
O0001/IE00539/F0041/X046/F	Rentals (Extra Copies)	200 000.00	200 000.00	140 000.00	144 620.00	149 247.84
		-	-	-	-	-
O0001/IE00735/F0041/X046/F	Municipal Running Cost/Overdue Accour	-	-	-	-	-
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X046/F	Subsistence,Travelling & Accommodatior	10 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00060/F0041/X046/F	Subsistence,Travelling & Accommodatior	10 000.00	8 000.00	8 000.00	8 264.00	8 528.45
O0001/IE00059/F0041/X046/F	Conferences/Training (Registration Fees:S	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00144/F0041/X046/F	Subsistence and Travelling Allowance (O	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X046/F	Subsistence,Travelling & Accommodatior	5 000.00	-	-	-	-
O0001/IE00143/F0041/X046/F	Subsistence,Travelling & Accommodatior	8 000.00	6 000.00	6 000.00	6 198.00	6 396.34
		-	-	-	-	-
O0001/IE00698/F0041/X046/F	Municipal Security services	15 618 960.18	15 618 960.18	15 618 960.18	11 961 122.75	22 564 166.69
O0001/IE00663/F0041/X046/F	Cash collection services.	35 000.00	-	-	-	-
O0001/IE00778/F0041/X046/F	Telephones (Telephones)	1 060 000.00	1 060 000.00	1 000 000.00	1 033 000.00	1 066 056.00
O0001/IE00579/F0041/X046/F	Municipal Electricity and Water	2 300 000.00	2 300 000.00	2 300 000.00	2 375 900.00	2 451 928.80
O0001/IE00769/F0041/X046/F	Cellphones Charges (Cellphones Charges)	1 500 000.00	1 500 000.00	1 500 000.00	1 549 500.00	1 599 084.00
O0001/IE00604/F0041/X046/F	Uniforms/ PPE (Uniforms/ PPE)	200 000.00	215 000.00	200 000.00	206 600.00	213 211.20
O0001/IE00584/F0041/X046/F	Membership Fees (Membership Fees)	5 500.00	-	-	-	-
O0001/IE00655/F0041/X046/F	Fumigation and Pest Control	80 000.00	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**	**19 529 560.46**	**30 374 794.40**

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
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	6 468 517.08	6 675 509.63
O0001/IE00038/F0041/X046/I	Employee Related Cost (Bonus)	497 104.44	507 920.82	521 822.93	539 043.09	556 292.47
O0001/IE00040/F0041/X046/I	Employee Related Cost (Bargaining Coun	3 154.80	3 162.60	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	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	1 495 158.96	1 543 004.04
O0001/IE00045/F0041/X046/I	Employee Related Cost (UIF)	46 759.68	43 551.43	45 676.87	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	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	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	91 118.45	94 034.24
O0001/IE00119/F0041/X046/I	Subsistence,Travelling & Accommodatior	-		-	-	-
Total Employee Related Cost		**8 843 931.85**	**8 729 459.31**	**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**	**29 127 879.62**	**40 280 259.78**
FLEET MANAGEMENT				-		
				-		
REVENUE				-		
D0001/IR02344/F0041/X050/I	National Revenue Fund (Equitable Share)	- 9 387 383.58	- 9 712 433.10	- 8 986 523.21	- 7 283 078.48	- 7 516 136.99
Total Transfers and Subsidies		**- 9 387 383.58**	**- 9 712 433.10**	**- 8 986 523.21**	**- 7 283 078.48**	**- 7 516 136.99**
TOTAL REVENUE		**- 9 387 383.58**	**- 9 712 433.10**	**- 8 986 523.21**	**- 7 283 078.48**	**- 7 516 136.99**
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	1 822 100.00	1 880 407.20
O0001/IE00602/F0041/X050/I	Toll Gate Fees	100 000.00	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	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	82 640.00	85 284.48

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
	Repairs and Maintanance	-	-	-	-	-
O1565-4/IE00651/F0041/X050	Repairs and Maintenance: (Vehicles)	3 200 000.00	3 686 000.00	3 200 000.00	3 305 600.00	3 411 379.20
		-	-	-	-	-
G0001/IE00595/F0041/X050/F	Skills Development Levies (Skills Develo	10 426.80	11 259.10	11 259.10	11 630.65	12 002.83
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X050/F	Subsistence,Travelling & Accommodatior	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00060/F0041/X050/F	Subsistence,Travelling & Accommodatior	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00059/F0041/X050/F	Conferences/Training (Registration Fees:S	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00144/F0041/X050/F	Subsistence and Travelling Allowance (O	10 000.00	-	-	-	-
O0001/IE01583/F0041/X050/F	Subsistence,Travelling & Accommodatior	5 000.00	-	-	-	-
O0001/IE00143/F0041/X050/F	Subsistence,Travelling & Accommodatior	8 000.00	6 000.00	6 000.00	6 198.00	6 396.34
O0001/IE00119/F0041/X050/F	Subsistence,Travelling & Accommodatior	-	-	-	-	-
Total General Expenditure		**7 873 426.80**	**8 174 259.10**	**7 338 259.10**	**5 580 421.65**	**5 758 995.14**
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X050/F	Employee Related Costs (Salaries and All	962 365.42	987 128.24	1 031 549.01	1 065 590.13	1 099 689.01
O0001/IE00038/F0041/X050/F	Employee Related Cost (Bonus)	80 197.12	81 924.00	85 962.42	88 799.18	91 640.75
O0001/IE00040/F0041/X050/F	Employee Related Cost (Bargaining Coun	286.80	451.80	451.80	466.71	481.64
O0001/IE00043/F0041/X050/F	Employee Related Cost-Medical Aid	87 900.77	128 746.50	130 162.71	134 458.08	138 760.74
O0001/IE00044/F0041/X050/F	Employee Related Cost (Provident Fund a	245 269.43	259 121.22	262 785.94	271 457.87	280 144.52
O0001/IE00045/F0041/X050/F	Employee Related Cost (UIF)	6 376.32	6 376.32	6 376.32	6 586.74	6 797.51
O0001/IE00110/F0041/X050/F	Employee Related Cost (Long Term Servi	-	-	-	-	-
O0001/IE00126/F0041/X050/F	Employee Related Cost (Vehicle Allowan	94 635.00	37 500.00	94 050.00	97 153.65	100 262.57
O0001/IE01521/F0041/X050/F	Employee Related Cost (Housing Subsidy	-	-	-	-	-
O0001/IE01530/F0041/X050/F	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X050/F	Employee Related Cost (Overtime)	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**	**1 702 656.83**	**1 757 141.85**
TOTAL FLEET MANAGEMENT		**9 387 383.58**	**9 712 433.10**	**8 986 523.21**	**7 283 078.48**	**7 516 136.99**
				-		
LEGAL SERVICES				-		

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
REVENUE				-		
D0001/IR02344/F0041/X053/I	National Revenue Fund (Equitable Share)	- 3 580 385.69	- 3 147 191.32	- 2 897 170.42	- 1 992 777.05	- 2 024 564.23
Total Transfers and Subsidies		**- 3 580 385.69**	**- 3 147 191.32**	**- 2 897 170.42**	**- 1 992 777.05**	**- 2 024 564.23**
TOTAL REVENUE		**- 3 580 385.69**	**- 3 147 191.32**	**- 2 897 170.42**	**- 1 992 777.05**	**- 2 024 564.23**
				-		
General Expenditure				-		
O0001/IE00008/F0041/X053/I	Legal/ Consulting Fees (Legal/ Consulting	2 200 000.00	1 722 800.00	1 400 000.00	446 200.00	460 478.40
NEW	Local Government Library (for new Cour	-		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	8 436.46	8 706.43
	Disciplinary Board	-	-	-	-	-
O0006-10/IE00815/F0041/X0	DB Allowance Fees	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	25 825.00	26 651.40
O0006-10/IE00677/F0041/X0	DB Catering	15 000.00	10 000.00	10 000.00	10 330.00	10 660.56
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE01581/F0041/X053/I	Subsistence,Travelling & Accommodatior	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
O0001/IE00060/F0041/X053/I	Subsistence,Travelling & Accommodatior	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	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	20 660.00	21 321.12
O0001/IE01583/F0041/X053/I	Subsistence,Travelling & Accommodatior	5 000.00	-	-	-	-
O0001/IE00143/F0041/X053/I	Subsistence,Travelling & Accommodatior	10 000.00	7 000.00	7 000.00	7 231.00	7 462.39
-	-	**2 551 729.92**	**2 049 966.95**	**1 757 166.95**	**815 153.46**	**809 256.69**
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X053/I	Employee Related Costs (Salaries and All	693 988.30	720 181.48	752 589.64	777 425.10	802 302.70
O0001/IE00038/F0041/X053/I	Employee Related Cost (Bonus)	57 832.36	59 657.18	62 715.80	64 785.43	66 858.56
O0001/IE00040/F0041/X053/I	Employee Related Cost (Bargaining Coun	143.40	150.60	150.60	155.57	160.55
O0001/IE00043/F0041/X053/I	Employee Related Cost-Medical Aid	-	30 416.40	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	197 665.59	203 990.89
O0001/IE00045/F0041/X053/I	Employee Related Cost (UIF)	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84

2026/2027 DRAFT OPERATIONAL BUDGET (CORPORATE SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft 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	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 & Accommodatior	-	-	-	-	-
Total Employee Related Cost		**1 028 655.77**	**1 097 224.37**	**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**	**1 992 777.05**	**2 024 564.23**
TOTAL EXPENDITURE CORPORATE SERVICES		**66 770 186.27**	**66 764 945.69**	**65 203 955.30**	**57 182 422.71**	**69 200 566.56**
(SUPLUS)/DEFICIT		-	-	-	**0.00**	-

2026/2027 DRAFT OPERATIONAL BUDGET (EDP)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft 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	- 7 601 652.74	- 7 844 905.63
Total Transfers and Subsidies		**- 10 148 857.77**	**- 10 258 444.15**	**- 7 358 811.95**	**- 7 601 652.74**	**- 7 844 905.63**
TOTAL REVENUE		**- 10 148 857.77**	**- 10 258 444.15**	**- 7 358 811.95**	**- 7 601 652.74**	**- 7 844 905.63**
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	149 785.00	154 578.12
O1217-5/IE00663/F0041/X098/R0106/(	Cluster Commercial Gardens (Gardens Fencing	150 000.00	149 997.00	149 000.00	153 917.00	158 842.34
O1217-5/IE00629/F0041/X098/R0106/(	Cluster Commercial Gardens (Water Supply sy	150 000.00	149 800.00	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	196 270.00	202 550.64
	Cooperatives Development	-	-	-	-	-
O1249-4/IE00677/F0041/X098/R0106/(	Cooperatives Development (Catering)	60 000.00	59 750.00	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	103 300.00	106 605.60
O1249-5/IE00703/F0041/X098/R0106/(	Cooperatives Development (Transport)	60 000.00	29 400.00	29 000.00	29 957.00	30 915.62
O1249-3/IE00847/F0041/X098/R0106/(	Cooperatives Development (Support)	200 000.00	368 000.00	200 000.00	206 600.00	213 211.20
	LED	-	-	-	-	-
O1217-3/IE00667/F0041/X098/R0106/(	LED (Sound system)	20 000.00	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	18 594.00	19 189.01
O1217-3/IE00577/F0041/X098/R0106/(	LED (Catering Services)	40 000.00	43 000.00	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	30 951.76	31 942.21
O0001/IE00016/F0041/X098/R0106/00	Membership Fee	-	-	-	-	-
O0001/IE00595/F0041/X098/R0105/00	Skills Development Levies (Skills Developmer	46 869.57	40 712.50	40 712.50	42 056.01	43 401.80
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE00060/F0041/X098/R0105/00	Subsistence,Travelling & Accommodation (Tra	15 000.00	13 685.13	13 685.13	14 136.74	14 589.11
O0001/IE00144/F0041/X098/R0105/00	Subsistence and Travelling Allowance (Own T	10 000.00	28 200.00	13 200.00	13 635.60	14 071.94
O0001/IE01581/F0041/X098/R0105/00	Subsistence,Travelling & Accommodation (Fli	10 000.00	-	-	-	-
O0001/IE00143/F0041/X098/R0105/00	Subsistence,Travelling & Accommodation (Ca	10 000.00	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (EDP)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O1232-11/IE00059/F0041/X098/R0106	Conferences/Training (Registration Fees:Semi	10 000.00	-	-	-	-
O1232-11/IE00061/F0041/X098/R0106	Subsistence & Travelling Allowance (Daily Al	-	-	-	-	-
O1232-11/IE01583/F0041/X098/R0106	Subsistence,Travelling & Accommodation (Ca	-	-	-	-	-
	SMME Development	-	-	-	-	-
O1224-2/IE00632/F0041/X098/R0106/(	SMME Development (Catering)	40 000.00	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	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	10 123.40	10 447.35
O1249-2/IE00697/F0041/X098/R0106/(	SMME Development (Support)	200 000.00	199 500.00	190 000.00	196 270.00	202 550.64
O1305-3/IE00671/F0041/X098/R0106/(	SMME Development (Transport)	40 000.00	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	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(bookle	100 000.00	99 950.00	-	-	-
O1354-2/IE00594/F0041/X098/R0106/(	Tourisim development (exhibition stand(touris	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 (gif	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**	**1 781 264.51**	**1 838 264.97**
				-		
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	2 979 038.81	3 074 368.05
O0001/IE00038/F0041/X098/R0105/00	Employee Related Cost (Bonus)	231 232.03	190 284.56	235 322.59	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	1 400.13	1 444.93
O0001/IE00043/F0041/X098/R0105/00	Employee Related Cost (Medical Aid)	201 988.94	205 002.00	207 257.02	214 096.50	220 947.59
O0001/IE00044/F0041/X098/R0105/00	Employee Related Cost (Provident Fund and P	585 234.55	601 248.32	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	17 564.64	18 126.70
O0001/IE00110/F0041/X098/R0105/00	Employee Related Cost (Long Term Service A	-	-	-	-	-
O0001/IE01530/F0041/X098/R0105/00	Employee Related Cost (Leave Pay)	-	28 075.90	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (EDP)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00126/F0041/X098/R0105/00	Employee Related Cost (Vehicle Allowance)	100 944.00	96 000.00	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	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	1 037 333.05	1 070 527.71
O0001/IE06203/F0041/X098/R0105/00	Employee Related Cost Director EDP (Medica	37 161.27	38 347.20	38 769.02	40 048.40	41 329.95
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	2 195.58	2 265.84
O0001/IE06912/F0041/X098/R0105/00	Employee Related Cost Director EDP (Vehicle	227 483.85	229 959.48	229 959.48	237 548.14	245 149.68
O0001/IE06829/F0041/X098/R0105/00	Employee Related Cost (Director finance Telep	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06076/F0041/X098/R3696/00	Employee Related Cost (Director finance Rura	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	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**	**5 820 388.23**	**6 006 640.66**
Grand Total Expenditure (LED)		**10 148 857.77**	**10 258 444.15**	**7 358 811.95**	**7 601 652.74**	**7 844 905.63**
				-		
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	- 3 874 789.35	- 3 998 782.61
Total Transfers and Subsidies		**- 3 424 511.96**	**- 3 439 718.10**	**- 3 751 006.15**	**- 3 874 789.35**	**- 3 998 782.61**
TOTAL REVENUE		**- 3 424 511.96**	**- 3 439 718.10**	**- 3 751 006.15**	**- 3 874 789.35**	**- 3 998 782.61**
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	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	71 586.90	73 877.68
		-	-	-	-	-
O0001/IE00595/F0041/X101/R0105/00	Skills Development Levies (Skills Developmer	19 261.55	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	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	61 980.00	63 963.36

2026/2027 DRAFT OPERATIONAL BUDGET (EDP)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
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 (Fli	10 000.00	-	-	-	-
O0001/IE00060/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Tra	10 000.00	4 500.00	4 500.00	4 648.50	4 797.25
O0001/IE00059/F0041/X101/R0105/00	Conferences/Training (Registration Fees:Semi	5 000.00	-	-	-	-
O0001/IE00144/F0041/X101/R0105/00	Subsistence and Travelling Allowance (Own T	5 000.00	93 582.00	40 000.00	41 320.00	42 642.24
O0001/IE01583/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Ca	5 000.00	-	-	-	-
O0001/IE00143/F0041/X101/R0105/00	Subsistence,Travelling & Accommodation (Ca	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**	**930 516.72**	**960 293.26**
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X101/R0105/00	Employee Related Costs (Salaries and Allowan	1 780 222.51	1 793 311.80	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	161 321.10	166 483.37
O0001/IE00040/F0041/X101/R0105/00	Employee Related Cost (Bargaining Council)	430.20	444.60	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	160 020.33	165 140.98
O0001/IE00044/F0041/X101/R0105/00	Employee Related Cost (Provident Fund and P	393 850.51	419 518.92	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	6 586.74	6 797.51
O0001/IE00110/F0041/X101/R0105/00	Employee Related Cost (Long Term Service A	-	-	-	-	-
O0001/IE00126/F0041/X101/R0105/00	Employee Related Cost (Vehicle Allowance)	94 635.00	37 500.00	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	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**	**2 944 272.63**	**3 038 489.36**
GRAND TOTAL EXPENDITURE (TOWN PLANNING)		**3 424 511.96**	**3 439 718.10**	**3 751 006.15**	**3 874 789.35**	**3 998 782.61**
GRAND TOTAL EXPENDITURE (EDP)		**13 573 369.73**	**13 698 162.25**	**11 109 818.10**	**11 476 442.10**	**11 843 688.24**
EDP TOTAL EXPENDITURE		-	-	-	-	-

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

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

2026/2027 DRAFT OPERATIONAL BUDGET (TECHNICAL SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
PUBLIC WORKS/ROADS						
REVENUE						
Transfers and Subsidies						
D0001/IR012106/F09680/X1	Municipal Disaster Response Grant		- 3 385 469.00	-		
D0001/IR02344/F0041/X116	National Revenue Fund (Equitable Share)	- 12 323 360.97	- 11 637 534.73	- 12 901 367.34	- 14 977 112.46	- 13 505 189.01
Total Transfers and Subsidies		**- 12 323 360.97**	**- 15 023 003.73**	**- 12 901 367.34**	**- 14 977 112.46**	**- 13 505 189.01**
TOTAL REVENUE		**- 12 323 360.97**	**- 15 023 003.73**	**- 12 901 367.34**	**- 14 977 112.46**	**- 13 505 189.01**
General Expenditure				-		
	Unplanned Repairs and Maintenance			-		
O0968-1/IE00649/F0041/X1	Repairs and Maintenance (unplanned Maintenance)	600 000.00	642 800.00	600 000.00	619 800.00	639 633.60
	Planned Repairs and Maintenance	-	-	-	-	-
O0370-1/IE00651/F0041/X1	Repairs and Maintenance (Road Maintenance)	-	-	-	-	-
O3259-20/IE00649/F0041/X	Gcwensa Hall Renovation Ward 2	580 000.00	483 000.00	-	-	-
O1370-9/IE00694/F0041/X1	Electricity Applications for Facilities	-	-	-	-	-
O3259-27/IE00649/F0041/X	Phambela Hall Renovation Ward 4	-	-	-	-	-
O2708-1/IE00649/F0041/X1	Sonkombo Sport field Renovation Ward 11	-	-	-	-	-
O3259-28/IE00649/F0041/X	Maintenance Tinting, burglar, door and sensor lighting	-	-	-	-	-
			-	-	-	
NEW	Technical Services Renovation Building		-	233 000.00	240 689.00	
NEW	Umzamo CDC Renovation Ward 07		-	-	400 000.00	
NEW	Magwaza CDC Ward 03		-	-	400 000.00	
NEW	Ntaphuka Community Hall Replacement items Ward 13		-	-	200 000.00	
NEW	Nondabula CDC Renovation Ward 09		-	-	250 000.00	
NEW	Sgedeleni Community Hall Replacement Work Ward 19		-	-	150 000.00	
NEW	Market Stalls Renovatoons Ward 10		-	-	250 000.00	
		-	-	-	-	-
O0001/IE00584/F0041/X116	Membership Fees (Membership Fees)	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12

2026/2027 DRAFT OPERATIONAL BUDGET (TECHNICAL SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
	Subsistence & Travelling Allowance	-	-	-	-	-
O0001/IE00060/F0041/X116	Subsistence,Travelling & Accommodation (Travel and	40 000.00	40 000.00	40 000.00	41 320.00	42 642.24
O0001/IE00144/F0041/X116	Subsistence and Travelling Allowance (Own Transport	10 000.00	11 198.81	10 000.00	10 330.00	10 660.56
O0001/IE01581/F0041/X116	Subsistence,Travelling & Accommodation (Flights)	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00143/F0041/X116	Subsistence,Travelling & Accommodation (Car hire- w	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE00059/F0041/X116	Conferences/Training (Registration Fees:Seminars, Cor	10 000.00	10 000.00	10 000.00	10 330.00	10 660.56
O0001/IE01583/F0041/X116	Subsistence,Travelling & Accommodation (Car hire- w	5 000.00	-	5 000.00	5 165.00	5 330.28
		-	-	-	-	-
O0001/IE00595/F0041/X116	Skills Development Levies (Skills Development levies)	76 537.22	78 893.27	81 018.71	83 692.33	86 370.48
		-	-	-	-	-
O1346-1/IE00847/F0041/X1	Professional Fees (Formalisation of Infrastructure Asse	450 000.00	200 000.00	250 000.00	258 250.00	266 514.00
O0001/IE00792/F0041/X116	Software licence	50 000.00	-	-	-	-
O1562-5/IE00650/F0041/X1	Maintenance of Office Equipment (Small Tools)	30 000.00	28 900.00	28 900.00	29 853.70	30 809.02
O0001/IE00604/F0041/X116	Technical Uniform	170 000.00	151 242.00	100 000.00	103 300.00	106 605.60
O2790-1/IE00650/F0041/X1	Maintenance of Community Facilities/Equipment (Sma	-	-	-	-	-
		-	-	-	-	-
Total General Expenditure		**2 061 537.22**	**1 686 034.08**	**1 397 918.71**	**3 094 050.03**	**1 241 868.58**
Employee Related Cost				-		
O0001/IE00036/F0041/X116	Employee Related Cost (Salaries and Allowances)	6 238 648.93	5 848 673.05	6 704 573.38	6 925 824.30	7 147 450.67
O0001/IE00038/F0041/X116	Employee Related Cost (Bonus)	476 752.09	465 537.84	553 714.45	571 987.02	590 290.61
O0001/IE00040/F0041/X116	Employee Related Cost (Bargaining Council)	2 848.20	2 841.65	2 999.45	3 098.43	3 197.58
O0001/IE00043/F0041/X116	Employee Related Cost (Medical Aid)	481 220.87	417 928.20	450 833.41	465 710.91	480 613.66
O0001/IE00044/F0041/X116	Employee Related Cost (Provident Fund and Pension -	1 229 611.82	1 345 088.42	1 522 757.62	1 573 008.63	1 623 344.90
O0001/IE00045/F0041/X116	Employee Related Cost (UIF)	40 383.36	36 732.48	40 383.36	41 716.01	43 050.92
O0001/IE00110/F0041/X116	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-
O0001/IE00126/F0041/X116	Employee Related Cost (Vehicle Allowance)	476 060.19	223 500.00	570 570.00	589 398.81	608 259.57
O0001/IE01521/F0041/X116	Employee Related Cost (Housing Subsidy)	41 992.70	42 128.28	44 024.05	45 476.85	46 932.11
O0001/IE01530/F0041/X116	Employee related cost (Leave Pay)	-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (TECHNICAL SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE03969/F0041/X116	Employee Related Cost (Overtime)	95 000.00	95 000.00	95 000.00	98 135.00	101 275.32
O0001/IE06112/F0041/X116	Employee Related Cost Director Technical Services (Pe	-	-	-	-	-
O0001/IE06079/F0041/X116	Employee Related cost Director Technical Services (Sa	678 535.52	972 394.52	1 016 152.27	1 049 685.30	1 083 275.23
O0001/IE06194/F0041/X116	Municipal Running Cost/Medical/Equitable Share/Roac	68 587.66	69 493.80	70 258.23	72 576.75	74 899.21
O0001/IE06253/F0041/X116	Employee Related Cost Director Technical Services (U	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE06913/F0041/X116	Employee Related Cost Director Technical Services (V	220 056.96	220 056.96	220 056.96	227 318.84	234 593.04
O0001/IE06827/F0041/X116	Employee Related Cost (Director finance Telephone Al	54 000.00	54 000.00	54 000.00	55 782.00	57 567.02
O0001/IE06079/F0041/X116	Employee Related Cost (Director finance Rural Area Al	84 000.00	84 000.00	84 000.00	86 772.00	89 548.70
O0001/IE06079/F0041/X116	Employee Related Cost (Director finance Medical Aid A	72 000.00	72 000.00	72 000.00	74 376.00	76 756.03
O0001/IE00119/F0041/X116	Accommodation, Travel and Incidental			-	-	-
Total Employee Related Cost		**10 261 823.75**	**9 951 500.65**	**11 503 448.63**	**11 883 062.43**	**12 263 320.43**
GRAND TOTAL EXPENDITURE (PUBLIC WORKS)		**12 323 360.97**	**11 637 534.73**	**12 901 367.34**	**14 977 112.46**	**13 505 189.01**
				-		
ELECTRICAL SERVICES				-		
				-		
Transfers and Subsidies				-		
D0001/IR02344/F0041/X032	National Revenue Fund (Equitable Share)	- 1 200 000.00	- 1 200 000.00	-		
D0001/IR06211/F9445/X035	Integrated National Electrification Programme	-		- 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**	**- 9 766 000.00**	**- 10 207 000.00**
TOTAL REVENUE		**- 1 200 000.00**	**- 1 200 000.00**	**- 3 385 000.00**	**- 9 766 000.00**	**- 10 207 000.00**
				-		
General Expenditure				-		
O1370-10/IE00634/F0786/X(	Infills Electrification Ndwedwe Ward 05	-		-		
O1370-12/IE00634/F9445/X(	WHICH WARDS?			2 943 478.26	8 492 173.91	8 875 652.17
O1370-9/IE00634/F0786/X0	Expenditure:Contracted Services:Contractors:Electrical	-		-		
O1370-11/IE00634/F0041/X(	Completion of Infill Electrification (Ward 6, 7, 8, 11 &	1 200 000.00	1 200 000.00	-	-	-
Total General Expenditure		**1 200 000.00**	**1 200 000.00**	**2 943 478.26**	**8 492 173.91**	**8 875 652.17**
				-		
Employee Related Cost				-		

2026/2027 DRAFT OPERATIONAL BUDGET (TECHNICAL SERVICES)						
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**Final Budget 2025/2026**	**2025/2026 Adjusted Budget**	**Draft Budget 2026/2027**	**2027/2028 Outer Year One**	**2028/2029 Outer Year Two**
O0001/IE00036/F0041/X032	Employee Related Costs (Salaries and Allowances)			-	-	-
O0001/IE00038/F0041/X032	Employee Related Cost (Bonus)			-	-	-
O0001/IE00040/F0041/X032	Employee Related Cost (Bargaining Council)			-	-	-
O0001/IE00043/F0041/X032	Employee Related Cost-Medical Aid			-	-	-
O0001/IE00044/F0041/X032	Employee Related Cost (Provident Fund and Pension - RA)			-	-	-
O0001/IE00045/F0041/X032	Employee Related Cost (UIF)			-	-	-
O0001/IE00110/F0041/X032	Employee Related Cost (Long Term Service Awards)			-	-	-
O0001/IE00126/F0041/X032	Employee Related Cost (Vehicle Allowance)			-	-	-
O0001/IE01521/F0041/X032	Employee Related Cost (Housing Subsidy)			-	-	-
O0001/IE01530/F0041/X032	Employee related cost (Leave Pay)			-	-	-
O0001/IE03969/F0041/X032	Employee Related Cost (Overtime)			-	-	-
O0001/IE00119/F0041/X032	Employee related cost (Accommodation, Travel and Inc	-		-	-	-
Total Employee Related Cost				-		
				-		
GRAND TOTAL EXPENDITURE (ELECTRICAL SERVICES)		**1 200 000.00**	**1 200 000.00**	**2 943 478.26**	**8 492 173.91**	**8 875 652.17**
				-		
STREET CLEANING				-		
				-		
Transfers and Subsidies				-		
D0001/IR02344/F0041/X133	National Revenue Fund (Equitable Share)	- 2 686 862.87	- 2 696 097.55	- 2 784 098.07	- 2 875 973.31	- 2 968 004.46
D0001/IR02310/F1169/X133	National Government (Expanded Public Works Prograr	- 2 320 000.00	- 2 320 000.00	- 2 156 000.00		
Total Transfers and Subsidies		**- 5 006 862.87**	**- 5 016 097.55**	**- 4 940 098.07**	**- 2 875 973.31**	**- 2 968 004.46**
TOTAL REVENUE		**- 5 006 862.87**	**- 5 016 097.55**	**- 4 940 098.07**	**- 2 875 973.31**	**- 2 968 004.46**
General Expenditure				-		
	EPWP			-		
O0001/IE00607/F0041/X133	EPWP Fuel	56 000.00	86 000.00	86 000.00	88 838.00	91 680.82

2026/2027 DRAFT OPERATIONAL BUDGET (TECHNICAL SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE00595/F0041/X133	Skills Development Levies	4 390.64	4 788.95	4 788.95	4 946.99	5 105.29
O0001/IE00604/F0041/X133	EPWP Uniform and Protective Clothing	310 000.00	260 500.00	260 500.00	269 096.50	277 707.59
O0001/IE00840/F0041/X133	Accredited Training for EPWP beneficiaries	200 000.00	200 000.00	100 000.00	103 300.00	106 605.60
Total General Expenditure		**570 390.64**	**551 288.95**	**451 288.95**	**466 181.49**	**481 099.29**
				-		
Employee Related Cost				-		
O0001/IE00036/F0041/X133	EPWP Staff (Salaries and Allowances) Internal Fundin	1 500 000.00	1 500 000.00	1 664 000.00	1 718 912.00	1 773 917.18
O0001/IE00036/F1169/X133	EPWP Staff (Salaries and Allowances) Grant	2 320 000.00	2 280 868.44	2 116 868.44		
O0001/IE00045/F1169/X133	EPWP Staff (UIF)	-	39 131.56	39 131.56		
O0001/IE00036/F0041/X133	Employee Related Costs (Salaries and Allowances)	431 882.75	449 971.12	470 219.82	485 737.07	501 280.66
O0001/IE00038/F0041/X133	Employee Related Cost (Bonus)	35 990.23	37 497.59	39 184.98	40 478.09	41 773.39
O0001/IE00040/F0041/X133	Employee Related Cost (Bargaining Council)	143.40	150.60	150.60	155.57	160.55
O0001/IE00043/F0041/X133	Employee Related Cost-Medical Aid	36 260.35	37 314.00	37 724.45	38 969.36	40 216.38
O0001/IE00044/F0041/X133	Employee Related Cost (Provident Fund and Pension -	110 070.07	117 749.85	119 403.83	123 344.15	127 291.16
O0001/IE00045/F0041/X133	Employee Related Cost (UIF)	2 125.44	2 125.44	2 125.44	2 195.58	2 265.84
O0001/IE00110/F0041/X133	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-
O0001/IE00126/F0041/X133	Employee Related Cost (Vehicle Allowance)	-	-	-	-	-
O0001/IE01521/F0041/X133	Employee Related Cost (Housing Subsidy)	-	-	-	-	-
O0001/IE01530/F0041/X133	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X133	Employee Related Cost (Overtime)		-	-	-	-
O0001/IE00119/F0041/X133	Employee Related Cost (Accommodation, Travel and I	-		-	-	-
Total Employee Related Cost		**4 436 472.23**	**4 464 808.60**	**4 488 809.12**	**2 409 791.83**	**2 486 905.16**
GRAND TOTAL EXPENDITURE (STREET CLEANING)		**5 006 862.87**	**5 016 097.55**	**4 940 098.07**	**2 875 973.31**	**2 968 004.46**
				-		
PROJECT MANAGEMENT UNIT				-		
				-		
REVENUE				-		
Transfers and Subsidies				-		

2026/2027 DRAFT OPERATIONAL BUDGET (TECHNICAL SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
D0001/IR02344/F0041/X099	National Revenue Fund (Equitable Share)	- 2 894 066.49	- 2 410 560.16	- 3 015 178.80	- 3 114 679.70	- 3 214 349.45
D0001/IR010615/F09787/X0	Infrastructure - Sport and Recreation Infrastructure	- 6 560 000.00	-	-	-	-
D0001/IR01671/F0791/X099	National Government (Municipal Infrastructure Grant)	- 46 208 000.00	- 46 208 000.00	- 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**	**- 43 488 679.70**	**- 44 778 349.45**
TOTAL REVENUE		**- 55 662 066.49**	**- 48 618 560.16**	**- 39 643 178.80**	**- 43 488 679.70**	**- 44 778 349.45**
General Expenditure				-		
O0001/IE00595/F0041/X099	Skills Development Levies	19 608.54	19 375.64	19 434.19	20 075.52	20 717.93
		-	-	-	-	-
O1348-1/IE00080/F0041/X0	Business Plan Development	100 000.00	-	-	-	-
	Subsistence and Travelling Allowance	-	-	-	-	-
O0001/IE00144/F0041/X099	Subsistence and Travelling Allowance (Own Transport	20 000.00	20 000.00	20 000.00	20 660.00	21 321.12
O0001/IE01581/F0041/X099	Subsistence,Travelling & Accommodation (Flights)	10 000.00	13 979.07	13 979.07	14 440.38	14 902.47
O0001/IE00060/F0041/X099	Subsistence,Travelling & Accommodation (Travel and	30 000.00	30 000.00	30 000.00	30 990.00	31 981.68
O0001/IE00143/F0041/X099	Subsistence,Travelling & Accommodation (Car hire- w	10 000.00	8 600.00	8 600.00	8 883.80	9 168.08
O0001/IE01583/F0041/X099	Subsistence,Travelling & Accommodation (Car hire- w	5 000.00	-	-	-	-
O0001/IE00059/F0041/X099	Conferences/Training (Registration Fees:Seminars, Cor	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**	**115 709.70**	**119 412.41**
Employee Related Cost				-		
O0001/IE00036/F0041/X099	Employee Related Costs (Salaries and Allowances)	1 920 146.79	1 717 990.12	2 053 184.57	2 120 939.66	2 188 809.73
O0001/IE00038/F0041/X099	Employee Related Cost (Bonus)	42 488.88	45 956.97	84 381.55	87 166.14	89 955.46
O0001/IE00040/F0041/X099	Employee Related Cost (Bargaining Council)	573.60	527.10	602.40	622.28	642.19
O0001/IE00043/F0041/X099	Employee Related Cost-Medical Aid	42 964.29	44 211.60	73 005.93	75 415.12	77 828.41
O0001/IE00044/F0041/X099	Employee Related Cost (Provident Fund and Pension -	250 574.00	224 899.30	276 370.74	285 490.97	294 626.68
O0001/IE00045/F0041/X099	Employee Related Cost (UIF)	8 501.76	8 501.76	8 501.76	8 782.32	9 063.35
O0001/IE00110/F0041/X099	Employee Related Cost (Long Term Service Awards)	-	-	-	-	-
O0001/IE00126/F0041/X099	Employee Related Cost (Vehicle Allowance)	414 208.63	256 518.60	407 118.60	420 553.51	434 011.23
O0001/IE01521/F0041/X099	Employee Related Cost (Housing Subsidy)	-	-	-	-	-

2026/2027 DRAFT OPERATIONAL BUDGET (TECHNICAL SERVICES)						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2025/2026	2025/2026 Adjusted Budget	Draft Budget 2026/2027	2027/2028 Outer Year One	2028/2029 Outer Year Two
O0001/IE01530/F0041/X099	Employee related cost (Leave Pay)	-	-	-	-	-
O0001/IE03969/F0041/X099	Employee Related Cost (Overtime)	-	-	-	-	-
O0001/IE00119/F0041/X099	Employee Related Cost (Accommodation, Travel and I	-		-	-	-
Total General Expenditure		**2 679 457.95**	**2 298 605.45**	**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**	**3 114 679.70**	**3 214 349.45**
TOTAL EXPENDITURE (TECHNICAL SERVICES)		**21 424 290.33**	**20 264 192.45**	**23 800 122.47**	**29 459 939.38**	**28 563 195.09**
(SUPLUS)/DEFICIT		**- 52 768 000.00**	**- 49 593 469.00**	**- 37 069 521.74**	**- 41 647 826.09**	**- 42 895 347.83**

2026/2027 DRAFT 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			- 705 949.80					- 705 949.80
Rental of facilities and equipment	- 801 853.83							801 853.83
Interest earned - external investments	- 10 100 000.00							- 10 100 000.00
Interest Earned on check accounts	- 1 000 000.00							- 1 000 000.00
Interest earned - outstanding debtors	- 1 300 000.00							- 1 300 000.00
Licences and permits	- 32 478.84		- 116 386.00					- 148 864.84
Agency Fee	- 486 601.88							- 486 601.88
Transfers and subsidies								-
Equitable Share	- 23 055 980.02	- 31 830 803.23	- 26 953 323.17	- 64 933 355.30	- 11 109 818.10	- 21 904 075.98	- 18 700 644.21	- 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 Program	-							- 3 385 000.00
LGSETA Grant				- 270 600.00				- 270 600.00
Sales of Goods and Rendering of Services	- 225 226.03		- 5 185.00					- 230 411.03
Other revenue	- 1 090 575.60							- 1 090 575.60
TOTAL REVENUE	**- 64 375 292.75**	**- 31 830 803.23**	**- 30 189 843.97**	**- 65 203 955.30**	**- 11 109 818.10**	**- 21 904 075.98**	**- 24 241 644.21**	**- 248 855 433.53**
Expenditure By Type								
Employee related costs	21 366 796.76	15 594 876.12	21 210 432.90	21 437 777.10	8 484 666.86		18 895 423.29	106 989 973.02
Remuneration of councillors						18 485 068.30		18 485 068.30
Depreciation & asset impairment	28 557 683.68							28 557 683.68
Other expenditure	14 261 581.06	16 235 927.11	8 857 840.06	42 666 178.20	2 625 151.24	3 419 007.68	4 904 699.18	92 970 384.53
Transfers and Subsidies	657 000.00		-	1 100 000.00				1 757 000.00
Loss on disposal of PPE								-
TOTAL EXPENDITURE	**64 843 061.49**	**31 830 803.23**	**30 068 272.97**	**65 203 955.30**	**11 109 818.10**	**21 904 075.98**	**23 800 122.47**	**248 760 109.53**
(Surplus)/Deficit	**467 768.74**	**-**	**- 121 571.00**	**-**	**-**	**-**	**- 441 521.74**	**- 95 324.00**
Transfers and subsidies - capital							- 36 628 000.00	- 36 628 000.00
Surplus/(Deficit) for the year	**467 768.74**	**-**	**- 121 571.00**	**-**	**-**	**-**	**- 37 069 521.74**	**- 36 723 324.00**



Proposed Draft 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 DRAFT CAPITAL BUDGET							
AccountNumber	Project Name	2026/2027 Draft Budget VAT Inclusive	2026/2027 Draft 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	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	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	478 260.87	500 000.00	434 782.61	500 000.00	434 782.61
Total Expenditure Community Services		**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	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	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	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	173 913.04		-		-
C0075-3/IA06193/F0002/X052/R0105	Server upgrade	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	347 826.09		-		-
C0084-1/IA02885/F0002/X046/R0105	Design and Supply Mayoral Chain	70 000.00	60 869.57		-		-
C0003-12/IA06173/F0002/X052/R010	Biometrics	100 000.00	86 956.52		-		-
C0003-13/IA06173/F0002/X052/R010	CCTV	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	521 739.13		-		-
C0257-2/IA07020/F0002/X046/R3702	Solar Flood Lights	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**	**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	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	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	260 869.57		-		-
Total Expenditure Economic Development Plan		**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	3 043 478.26		-	3 500 000.00	3 043 478.26
Total Executive and Council		**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	130 434.78	300 000.00	260 869.57	350 000.00	304 347.83
C0068-5/IA01952/F0002/X049/R3702	Sage Sever	-	-		-		-
C0004-9/IA06253/F0002/X049/R0105	Furniture and Office Equipment	350 000.00	304 347.83	400 000.00	347 826.09	350 000.00	304 347.83
Total Expenditure Finance		**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	130 434.78	250 000.00	217 391.30	300 000.00	260 869.57
C0004-13/IA06233/F0002/X045/R010	Loud hailers	-	-		-		-

2026-2027 DRAFT CAPITAL BUDGET							
AccountNumber	Project Name	2026/2027 Draft Budget VAT Inclusive	2026/2027 Draft 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
C0004-10/IA06233/F0002/X045/R010	Furniture and Office Equipment	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**	**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	347 826.09		-		-
C0336-7/IA01952/F09787/X099/R370	Nombika Sportfield ward 15	-	-		-		-
C0003-2/IA06173/F0002/X116/R0106	Computer Equipment	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	173 913.04	250 000.00	217 391.30	300 000.00	260 869.57
C0006-16/IA06313/F0002/X116/R010	Lowbed and trailor	-	-		-		-
C0006-26/IA06282/F0002/X116/R010	TLB (New)	-	-		-		-
C0006-10/IA06282/F0002/X116/R010	Machinery and Equipment (Office Equipment/EPWP Equipment)	200 000.00	173 913.04		-		-
C0040-50/IA00132/F0791/X099/R010	Ndwedwe Access Roads	-	-	20 187 000.00	17 553 913.04	20 782 000.00	18 071 304.35
C0230-14/IA00032/F0791/X099/R010	Ndwedwe Community halls	-	-	20 187 000.00	17 553 913.04	20 782 000.00	18 071 304.35
C0015-3/IA07020/F0002/X116/R0106	Installation of highmast lights in various wards	-	-		-		-
C0225-35/IA01952/F0791/X099/R370	Construction of Meyane Multipurpose Centre Ward 16	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	6 418 657.99		-		-
C0177-17/IA01952/F0791/X099/R370	Upgrading Of Siyathuthuka - Emthebeni Access Road Ward 14	6 351 765.93	5 523 274.72		-		-
C0040-80/IA01952/F0791/X099/R369	Construction Of Gumede Access Road Ward 12	6 283 898.97	5 464 259.97		-		-
C0177-19/IA01952/F0791/X099/R370	v Upgrading Of Febe Access Road Ward 02	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	3 478 260.87	4 000 000.00	3 478 260.87	3 000 000.00	2 608 695.65
C0261-9/IA11603/F0002/X099/R0105	Bhamshela Thusong Centre Water Back up system (Upgrade of Borehole, Jojo Tank)	400 000.00	347 826.09		-		-
C0006-21/IA06282/F0002/X116/R010	Heavy Duty Equipment	150 000.00	130 434.78		-		-
Total Expenditure Technical Services		**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**	**47 902 608.70**	**52 924 000.00**	**46 020 869.57**	**57 064 000.00**	**49 620 869.57**



Proposed Draft Tariffs of Charges for 2026/2027 financial year.

LEGEND

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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

DRAFT 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

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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.

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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

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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

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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



Draft Service Delivery Standards for 2026/2027 financial year.

LEGEND

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Province: Municipality(KZN293) - Schedule of Service Delivery Standards Table A10 Draft 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 Draft 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 Draft 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

Operational Contract register for draft budget for 2026/2027 financial year.

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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 SER\	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 SER\	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 SER\	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 Draft budget for 2026/2027 financial year.

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Ndwedwe Municipality

Amended Roll Summary

Fixed Date of Valuation: 02 July 2023

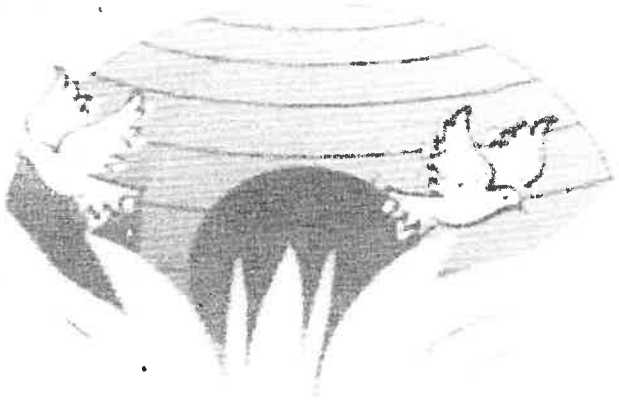
Date of Compilation: 17 March 2025

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

MUNICIPAL MANAGERS QUALITY CERTIFICATION



2026/2027 DRAFT ANNUAL BUDGET QUALITY CERTIFICATE

I, SDG, Khuzwayo the Municipal Manager of Ndwedwe local Municipality, hereby certify that the 2026/2027 Draft 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 26/03/2026