ORIGINAL ANNUAL BUDGET

OF

NDWEDWE LOCAL MUNICIPALITY

FOR

2024/2025 TO 2026/2027

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

Copies of this document can be viewed:

- **In the municipal building's receptions and**
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ABBREVIATIONS & ACRONYMS

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

PART 1 – ANNUAL BUDGET

1.1 MAYOR'S REPORT

1.2 COUNCIL RESOLUTIONS

The following resolutions approving the 2024/2025 – 2026/2027 MTREF are submitted to Council for consideration and adjusted where necessary:

1. **THAT** in terms of Section 24 (1) of the Municipal Finance Management Act, 56 of 2003: -The original annual budget of the Municipality for the Financial year 2024/2025; and indicative allocations for the two projected outer years 2025/2026 and 2026/2027; and the multi – year and single year capital appropriations be approved as set out in budget table A1 to A10.
2. **THAT** the final Tariff of Charges for the 2024/2025 financial year be considered and adopted.
3. **THAT** Council approves the final budget related policies with effect from 01 July 2024.

2024/2025 Final Budget Related Polices

- Property Rates Policy
- Credit Control & Debt Collection Policy
- Indigent and Pauper policy
- Banking & Investment Policy
- Supply Chain 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 85%
5. **THAT** in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded.

6. **THAT** any savings on the capital budget to be retained and not transferred to any other vote to ensure that the municipal financial sustainability is maintained.
7. THAT the Council deliberate and note the KwaZulu Natal Provincial Treasury assessment of the 2024-2025 annual budget tabled in terms of section 16(2) of the MFMA which is attached to the budget document.

1.3 EXECUTIVE SUMMARY

1.3.1 Background

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

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

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

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

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

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

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

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

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

As such the Council is presented with the final Annual Budget for 2024/2025 MTERF in compliance with Section 24 (1) and (2) of the MFMA and Municipal Budget & Reporting Regulations for approval.

1.3.2 Discussion

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

A critical review was also undertaken of expenditures on non-core and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of 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 budget/IDP process has been conducted according to the budget timetable approved by the council in August 2023. This ensures compliance with the MFMA and subsequent circulars in the preparation and approval of 2024/2025 final budget / IDP. The Budget and Medium-Term Revenue and Expenditure Framework (MTREF) was also prepared taking cognizance of the contents of the Municipal Finance Management Act No 56 of 2003, circular No. 126 and 128 received from National Treasury.

The main challenges experienced during the compilation of the 2024/2025 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 cost of supplying water supplied by the District Council also increases which subsequently affects the municipal cost for electricity and water.
- The need to increase the municipal fleet and replace the current fleet to meet minimum service delivery standards.
- Maintain an adequate balance filling of the vacant posts and budget percentage of salaries against overall budget to ensure the municipality is following the National Treasury Salary bill norm.
- The high prevalent of indigent households within Ndwedwe Local Municipality.
- Inability of the municipality to generate its own revenue base.
- Producing a balanced, credible, and funded budget considering realistically anticipated revenues under these on-going difficulties in the national and local economy.
- The need to re-prioritise projects and expenditure within the existing resource envelop given the cash flow realities and declining cash position of the municipality.
- Reduction in grant allocated to the municipality which put more pleasure in meeting the required expenditure demand.

The 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 2023/2024 budget; the 2024/2025 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 2024/2025 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 2024/2025 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Operational Budget Overview of the 2024/2025 MTREF.

Consolidated Operational Budget Overview of the 2024/2025 MTREF							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Revenue (excluding capital transfers and contributions)	232 076	252 784	252 784	233 842	261 629	258 476	249 962
Total Operational Expenditure	232 008	252 715	252 715	206 598	261 561	258 407	249 862
Surplus/(Deficit)	**68**	**68**	**68**	**27 245**	**68**	**69**	**100**
Transfers and subsidies - capital (monetary allocations)	34 995	46 104	46 104	32 103	34 473	36 014	38 883
Surplus/(Deficit) for the year	**35 063**	**46 172**	**46 172**	**59 347**	**34 541**	**36 083**	**38 983**

The above table indicates that the total operating revenue budget is expected to increase by almost R8.8 million for the 2024/2025 financial year when compared to the 2023/2024 adjusted budget. For the two outer years, operational revenue budget will decrease by R3.2 million and reduced by R8.5 million respectively, equating to a total revenue reduction of R2. 8 million over the 2024/2025 MTREF when compared to the 2023/2024 financial year.

Total operating expenditure budget for the 2024/2025 financial year is expected to increase by R8.8 million when compared to the 2023/2024 adjusted budget and decrease by R3.2 million and reduced by R8.5 million respectively for the two outer years of the 2024/2025 MTREF, equating to a total expenditure decrease of R2.9 million over the 2024/2025 MTREF when compared to the 2023/2024 financial year.

Table 2: The Proposed Total Capital Expenditure Budget for 2024/2025 MTREF

The Proposed Total Capital Expenditure Budget for 2024/2025 MTREF							
Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Vote 1 - Finance	1 087	435	435	435	739	304	261
Vote 2 - Municipal Manager's Office	435	364	364	364	435	348	348
Vote 3 - Community and Social Services	2 391	3 696	3 696	3 696	3 870	10 339	9 600
Vote 4 - Corporate services	8 494	7 961	7 961	7 961	2 530	4 409	3 200
Vote 5 - Economic Development and Planning	1 374	1 374	1 374	1 374	287	1 652	304
Vote 6 - Technical Services	57 823	86 850	86 850	86 850	33 333	41 212	37 463
Vote 7 - Executive and Council	3 250	3 030	3 030	3 030	–	870	3 043
Total Capital Expenditure - Vote	**74 854**	**103 710**	**103 710**	**103 710**	**41 194**	**59 134**	**54 220**

The above illustrate that the municipality is planning to invest R41.2 million in 2024/2025 financial year towards the construction/purchasing of municipal assets. Majority of this budget will be directed to the construction of sport field and community halls.

Table 3: Proposed Capital Budget Funding for 2024/2025 MTREF

Proposed Capital Budget Funding for 2024/2025 MTREF							
Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funded by:							
National Government	30 430	37 482	37 482	126 701	29 977	31 317	33 811
Provincial Government	–	2 609	2 609	–	–	–	–
Transfers recognised - capital	**30 430**	**40 090**	**40 090**	**126 701**	**29 977**	**31 317**	**33 811**
Internally generated funds	44 424	63 619	63 619	190 957	11 217	27 817	20 409
Total Capital Funding	**74 854**	**103 710**	**103 710**	**317 657**	**41 194**	**59 134**	**54 220**

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) 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.

This project has drastically affected the finances of the municipality hence a minimum budget of R11.2 million have been made available for 2024/2025 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 2024/2025 MTREF (classified by main revenue source):

Table 4: 2024/2025 Summary of revenue classified by main revenue source.

KZN293 Ndwedwe - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue							
Exchange Revenue							
Service charges - Waste Management	685	595	595	547	715	747	781
Sale of Goods and Rendering of Services	173	14 885	14 885	377	11 763	10 804	8 124
Agency services	160	180	180	149	200	209	219
Interest earned from Receivables	-	-	-	-	-	-	-
Interest earned from Current and Non Current As	8 418	10 286	10 286	7 934	12 000	12 552	13 117
Rental from Fixed Assets	707	638	638	545	765	800	836
Licence and permits	2	10	10	18	20	21	22
Operational Revenue	450	6 132	6 132	5 190	1 650	1 726	1 804
Non-Exchange Revenue							
Property rates	19 471	18 047	18 047	17 405	21 990	23 001	24 036
Transfer and subsidies - Operational	200 980	200 980	200 980	200 772	211 327	207 360	199 713
Interest	1 030	1 030	1 030	908	1 200	1 255	1 312
Gains on disposal of Assets	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**232 076**	**252 784**	**252 784**	**233 842**	**261 629**	**258 476**	**249 962**

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 2024/2025 financial year, the transfer recognised in operational revenue is expected to be amount to R211.3 million.

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,

- The municipality introduced the motor licensing office for the first time in 2022/2023 financial year and in 2021/2022 it introduced the refuse removal for business and government departments.
- In 2024/2025 financial year it is expected that more customers will be provided with this service which will eventually lead to an increase in the revenue generated by the municipality.
- The municipality is about to finalise the construction of the testing centre by the end of 2023/2024 financial year. It is anticipated that once it under operation it will generate more revenue for the municipality.
- 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 municipality has also benefited by getting a grant of R50 million and set aside R29 million internal funding to lay the road infrastructure, sanitation, and storm water within the town to make the place more attractive to investors. This is expected to assist in the creation of job opportunities for municipal residents and increase the revenue base of the municipality.

The clearing of site has commenced for the town development which is the positive sign towards achieving this dream of revenue generation.

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

2024/2025 Proposed operating income budget can be summarised as follows.

Exchange Revenue

Service charges - refuse revenue.

- The municipality introduced the refuse removal services in 2020/2021 financial year and since then the municipality has since seen this revenue grow by almost R715 since it first introduction.
- The municipality has increased the budget for 2024/2025 financial by R120 thousand to R715 thousand. The increase of 17 percent is attributed to the normal increase as per inflation rate of 4.9 per cent as per budget circular 128 and increase in the number of customers to be billed in 2024/2025 financial year.
- **NB**: The service is currently only available to business and government departments.
- The Council to note that the municipality is seems to operate at the surplus if the revenue anticipated from this service is compared to the resources deployed to this section as per table A2.
- However, it is vital that the clarification of the expenditure under this section is provided where the bulk of the expenditure reflected under table A2 of A Schedule attached under supporting documents which amount to R8.7 million and is allocated as follows
    - EPWP employees is allocated with budget of R3.8 million.
    - Refuse removal with a budget of R1.4 million for refuse collection from key points of the municipality to keep the municipality as clean as possible.
    - The staff working under this section is budgeted at R1 million
    - The rest of the budget is for other items related to the refuse removal which can be seen on the attached operational expenditure budget.

Sale of Goods and Rendering of Services

- Sale of Goods and Rendering of Services will decrease by R3.1 million or 21% for 2024/2025 financial year.
- The most contributing factor to this variance is decreases on INEP grant from R14.5 million in 2023/2024 financial year to R11.5 million in 2024/2025 financial year.

Agency services

- The municipality in its mission to improve the revenue base has secured an agreement with the Department of Transport to offer the service of motor vehicle licensing in 2022/2023 financial year and managed to put aside a budget of R153 thousands in 2022/2023 financial year. In the 2023/2024 financial year the budget increased to R180 thousand and for 2024/2025 financial year the municipality has set aside a budget of R200 thousand and increase of R20 thousand or 10 per cent when compared to 2023/2024 financial year
- This increase is attributed to CPI percentage and anticipated additional customers in the 2024/2025 financial year.
- **NB:** the amount reflected here is only the portion that would be received by the municipality in a form of a commission for the work done by the municipality on behalf of the department of Transport.

Interest earned from Receivables.

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

Interest earned from Current and Non-Current Assets.

- Interest earned on external investments is expected to increase by R1.7 million from 2023/2024 adjustment budget of R10.3 million to R12 million for 2024/2025 financial year. The increase is way above the CPI of 4 to 6 percent.
- However, this is motivated by the anticipated improvement in the interest rates to be offered by the financial institutions and the anticipated improvement on the amount to be invested based on the higher amount of money expected to be received by the municipality in line with the attached cash flow under supporting document below.
- The CPI rate as indicated in circular 126 and 128 of the 2024/2025 financial year budgets was also considered in coming up with this budget.
- The performance of this revenue category in 2023/2024 financial year indicates that this budget might be overstated but the municipality is confident that the R12 million for 2024/2025 financial achievable. Should the performance during year indicates otherwise the municipality will apply section 28 subsection 2(b) to reduce the budget to reflect the actual performance at that time.

Rental of Facilities.

- Rental from municipal facilities is expected to increase by R127 thousands from R638 thousands in 2023/2024 adjustment budget to R765 thousands for 2024/2025 financial year.
- This change is attributed to 4.9% increase in line with 2024/2025 CPI and anticipated growth in terms of the number of properties to be rented out in 2024/2025 financial year.
- The rental budget is based on the signed agreement with the tenants and anticipated new agreement to signed. Should the new agreement not signed in time and drastically affect the budget, the municipality will reduce the budget to be limited to existing contract only.

Licences and permits.

- Licences and permits budget will increase by R10 thousand for 2024/2025 financial year when compared 2023/2024 financial year.
- This is motivated by the new development that is current underway within the municipality which will increase the demand in this revenue category together with the normal increase on the prices that are in line with the 2024/2025 CPI.

Operational Revenue

- Operational Revenue has been budgeted to be R1.7 million for 2024/2025 financial year. The movement when compared to the 2023/2024 financial year is not in line with the CPI of 4 to 6 percent increase or decrease in the budget but it vital for the budget related stakeholders to note the following:
- **NB:** Included in the 2023/2024 budget is the transaction to record the raising of the debtors for overpayment that took place in 2022/2023 financial year.
- Therefore, the decrease of R4.5 million when compared to R6.1 million in 2023/2024 financial year is attributed the once off arrangement that was made in 2023/2024 for overpayment to some services provider which is no longer relevant for 224/2025 financial year.

- The proposed budget is now only reflecting the normal items that fall within the operational revenue of the municipality such as administration fee, insurance refund and skills development levy refund.

Non-Exchange Revenue

Property rates.

- Property rates revenue for 2024/2025 financial year is expected to increase from R18.0 million to almost R22 million when compared to 2023/2024 adjusted budget.
- The increase of R3.9 million is attributed normal increase as per guidelines provided through circular 126 of the MFMA and the implementation of the new valuation roll which has the new property values when compared to the 2023/2024 financial year.
- The municipality has exempted 100% of the Public Service Infrastructure properties.
- Below is the working for the property rates figure:

BUDGET -PROPERTY RATES 2024/2025					
DESCRIPTION	MARKET VALUE	EXEMPTION	BILLABLE VALUE	TARIFF	BUDGET AFTER EXEMPTION
RESIDENTIAL	81 532 000.00	-13 340 000.00	68 192 000.00	0.01076	733 745.92
PLACE OF WORSHIP	3 083 000.00	-3 083 000.00	-	0	-
PUBLIC SERVICE PURPOSES	772 298 000.00	-5 800 000.00	766 498 000.00	0.02145	16 441 382.10
VACANT LAND	3 806 000.00	-2 289 000.00	1 517 000.00	0.01076	16 322.92
PUBLIC BENEFIT ORGANISATION	1 249 000.00	-	1 249 000.00	0.00269	3 359.81
COMMERCIAL	115 120 000.00	-40 370 000.00	74 750 000.00	0.04026	3 009 435.00
INDUSTRIAL	4 150 000.00	-2 900 000.00	1 250 000.00	0.04026	50 325.00
AGRICULTURAL	2 247 213 000.00	-1 602 217 000.00	644 996 000.00	0.00269	1 735 039.24
PSI	764 000.00	-764 000.00	-	0	-
TOTALS	**3 229 215 000.00**	**-1 670 763 000.00**	**1 558 452 000.00**		**21 989 609.99**

Transfers and subsidies

- The 2024/2025 transfer recognised operational revenue will increase by R10.3 million when compared to 2023/2024 adjusted budget.
- This increase results from new grant allocations from National and Provincial government as displayed on the 2024/2025 Division of Revenue Act.

- The grants will decrease by almost R4 million and R7.6 million respectively for the two outer years. Since Ndwedwe Local Municipality is current a grant depended on municipality, this decline in grant allocation 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 increase by R170 thousands for 2024/2025 financial year to be R1.2 million. This increase is above the guidelines of 4 to 6 percent however due to the bellow reason, the municipality was supposed to make this provision which will be monitored during the year.
- The municipality is yet to be able to collect as much as it wants from its outstanding debtors hence a budget for interest on outstanding debtors needed to be made enough available.
- This also motivated by the changes in valuation roll which will increase the amount sitting on the outstanding debt for those customers that do not pay their debt on time.

3.4.2 Operating expenditure framework

The municipality's expenditure framework for the 2024/2025 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 addressing 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 2024/2025 operating expenditure by standard classification item: -

The anticipated operational expenditure budget for 2024/2025 MTREF.							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure							
Employee related costs	82 581	78 237	78 237	64 764	88 862	90 727	94 718
Remuneration of councillors	16 367	15 982	15 982	13 405	15 934	16 667	17 417
Inventory consumed	1 745	2 026	2 026	-	1 820	1 904	1 989
Debt impairment	1 000	100	100	32	900	941	984
Depreciation and amortisation	25 269	29 009	29 009	28 687	29 300	30 648	32 027
Contracted services	57 795	78 856	78 856	56 441	74 420	64 953	54 364
Transfers and subsidies	4 200	4 650	4 650	3 878	3 800	3 975	3 154
Operational costs	43 051	43 855	43 855	39 384	46 524	48 592	45 209
Total Expenditure	**232 008**	**252 715**	**252 715**	**206 592**	**261 561**	**258 407**	**249 862**

In view of the above table, it can be noted that the total operating expenditure budget for 2024/2025 financial year amounts to R261.6 million, an increase of R8.8 million from 2023/2024 adjusted budget. For the outer two years 2025/2026 and 2026/2027, the budget is estimated to be R258.4 million and R249.9 million, respectively.

The components of the 2024/2025 operational expenditure budget can be explained as follows:

Employee related costs

- Employee related costs is budgeted at R88.9 million for 2024/2025 financial year.
- During the 2023/2024 adjustment budget, the council had to remove some of the delayed budgeted post to fund the then unforeseeable and unavoidable expenditure, such as security services, fuel, legal cost, and other cost that were showing issues as per the 2023/2024 section 72 of the Municipal Finance Management Act report.
- As a result, we have an increase of R10.6 million when compared to 2023/2024 adjustment budget which is attributed to the returning of those budgeted posts into the budget and the anticipated increases of 6 per cent which has been set aside by the municipality based on the expired agreement which was sitting at 5.3%. Should the negotiations conclude to be below 6% the employees related cost will be adjusted downward to be in line with the agreed percentage.
- Council to note that the maximum norm for employees related cost is 40% when compared to the overall operating budget and the 2024/2025 employees related cost budget is sitting at 40% of the total operating expenditure budget in line with the norm.

- It important to note that the municipality 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 R15.9 million for 2024/2025 financial year.
- This budget is aligned to the consideration of determination of upper limits for councillors and office bearers as indicated on circular 112 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.
- There are little changes of only R48 thousand when compared the 2023/2024 adjusted budget. This has been done to correct the error occurred during the comparation of the adjustment budget. However, should the need to increase their remuneration arise the budget will be adjusted during the adjustment period.

Inventory consumed.

- Inventory consumed budget for 2024/2025 financial is proposed to be amount to R1.8 million.
- The removal of the items such as Cluster Commercial Gardens (agricultural tool) MME and Equipment /tools from the inventory module because of the nature of the expenditure has contributed to these changes in the 2024/2025 annual budget. This items are of the donation as opposed to be for municipal running cost hence they have been removed from the inventory module.
- This budget will be utilised for the issuing of cleaning materials, stationary, plastic bag for refuse removal and other items related to inventory module.

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.

- In 2023/2024 when we calculated the debt impairment, we applied the same percentage across all categories and in 2024/2025 we have updated the policy to apply different percentage in different categories which will change the provision to increase from the 2023/2024 R100 thousands budget to R900 thousand for 2024/2025 financial year.
- This has done to implement the auditor general concern in our methodology in dealing with debt impairments.
- Hence the 2024/2025 financial year budget is in line with the updated credit control policy to be applicable in 2024/2025 financial year.
- Provincial Treasury comment to say the debt impairment must be in line with the correction expectation is noted however the municipality is faced with old outstanding debts which must be considered in calculating the debt impairment in the absent of any proposed write-off of those debts hence, we still fill the budget of R900 thousand is appropriate for 2024/2025 financial year.

- ***Depreciation & asset impairment***
  - Depreciation, asset impairment and amortisation budget for 2024/2025 financial year amounts to R29.3 million and it 1% more when compared to 2023/2024 financial year.
  - However, the allocated budget might not be enough when looking current year expenditure trend but it what the municipality can be able to set aside in 2024/2025 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 register and since the depreciation and amortization budget forms part of the total operational budget and it must be funded as per mSCOA regulation the municipality could not afford the full provision as per asset register.
  - So, to cover any over expenditure that will be reported as the year progress, the municipality will embark on strictly applying the cost containment measures to raise the budget to ensure that come adjustment budget there is a budget available to increase this expenditure line item to be in line with fixed asset policy considering the existing fixed assets register and new projects to be completed and items to be procured in 2024/2025 financial year.

Contracted services

- This item is budgeted at R74.4 million for upcoming financial year. The decrease of almost R4.4 million when compared to adjusted budget of R78.9 million is due to once off projects that had to be undertaken in 2023/2024 financial year.
- Projects that were in line with town development operational cost, outstanding legal fee that the municipality was supposed to make to respond to the court orders and other special projects that had to be undertaken in 2023/2024 financial year.
- 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. Second it based on the items categories as contracted service in line with mSCOA such as catering, consultant to provide professional services to the municipality and other items as per the mSCOA chat.
- Most of the line items in this expenditure category have been revised in line with cost containment measures to raise the funding for repairs and maintenance which is still withing this category of expenditure.
- The contract register for signed contract is attached in this document in support of the figures budgeted under this expenditure category.
- NB: it is important to indicate that contracts such as printing machines and hygiene has ended in 2023/2024 and the new contracts are expected to start in July 2024 and their budget at a current year budget is included in the budget.
- Once the new contract is signed, the contract register will be updated together with the budget to be in line with the agreement to be reached by the municipality and service providers who will be assisting the municipality with the services.

Transfers and subsidies

- The 2024/2025 Transfers and subsidies budget amounts to R3.8 million. The decrease of R850 thousands when compared to 2023/2024 adjusted budget is because of reduction of the budget for disaster management (emergency relief), indigent support and external study support due to financial constraint faced by the municipality.

- Amongst the items budget under this expenditure category is the subsidies provided by the municipality in a form of free basic service to the qualified indigent households of R600 thousand. This can be observed in A10 of the A Schedules attached to this document.

Operational expenditure

- The proposed budget allocation for other expenditure is amounts to R46.5 million for 2024/2025 financial year. The R2.7 million increase when compared to adjustment budget is attributed to additional programmes added into the budget in line with the increase in the revenue base of the municipality.
- Below is the break down for general expenditure to provide more details for users:

Table 6: Breakdown of operational expenditure for 2024/2025 MTREF

Account Description	Adjusted Budget 2023/2024	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure:Operating Leases:Furniture and Office Equipment	350 000.00	200 000.00	209 200.00	218 613.99
Expenditure:Operating Leases:Machinery and Equipment	1 084 869.00	1 400 000.00	1 464 400.00	1 530 298.00
Expenditure:Operational Cost:Achievements and Awards	20 000.00			
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	1 065 000.00	1 150 000.00	1 202 900.00	1 257 030.49
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items	2 664 339.00	3 774 000.00	3 947 604.00	4 125 245.90
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Municipal Newsletters		80 000.00	83 680.00	87 445.59
Expenditure:Operational Cost:Assets less than the Capitalisation Threshold		70 000.00	73 220.00	76 514.89
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts	240 000.00	250 000.00	261 500.00	273 267.50
Expenditure:Operational Cost:Bursaries (Employees)	428 639.00	688 544.00	720 217.02	752 626.79
Expenditure:Operational Cost:Communication:Cellular Expenditure	1 512 428.00	1 500 000.00	1 569 000.00	1 639 605.00
Expenditure:Operational Cost:Communication:Postage/Stamps/Franking Machines	5 000.00	30 000.00	31 380.00	32 792.09
Expenditure:Operational Cost:Communication:Radio and TV Transmissions	2 389 552.00	1 150 000.00	1 202 900.00	1 257 030.47
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex	1 053 474.00	1 095 000.00	1 145 370.00	1 196 911.64
Expenditure:Operational Cost:External Audit Fees	2 000 000.00	2 100 000.00	2 196 600.00	2 295 447.00
Expenditure:Operational Cost:External Computer Service:Data Lines	220 000.00	340 224.00	355 874.30	371 888.64
Expenditure:Operational Cost:External Computer Service:Internet Charge		20 000.00	20 920.00	21 861.39
Expenditure:Operational Cost:External Computer Service:Software Licences	2 930 827.00	3 190 000.00	3 272 340.00	3 356 595.27
Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	50 000.00	70 000.00	73 220.00	76 514.89
Expenditure:Operational Cost:Hire Charges	1 852 085.00	922 588.00	965 026.15	1 008 452.20
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	29 989.00			
Expenditure:Operational Cost:Insurance Underwriting:Insurance Claims	1 933 488.00	2 230 000.00	2 332 580.00	2 437 546.09
Expenditure:Operational Cost:Licences:Licence Agency Fees	193 000.00	260 000.00	271 960.00	284 198.19
Expenditure:Operational Cost:Management Fee	18 000.00			
Expenditure:Operational Cost:Municipal Services	2 364 557.00	2 300 000.00	2 405 800.00	2 514 061.00
Expenditure:Operational Cost:Printing, Publications and Books	595 400.00	580 000.00	606 680.00	633 980.55
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription	2 104 936.00	2 180 194.00	2 280 022.70	2 382 173.71
Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	9 000.00	20 000.00	20 920.00	21 861.39
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Workshops and Events:National	226 503.00	330 000.00	341 500.00	353 267.30
Expenditure:Operational Cost:Signage		100 000.00	104 600.00	109 306.99
Expenditure:Operational Cost:Skills Development Fund Levy	779 776.00	808 874.00	845 429.20	883 237.20
Expenditure:Operational Cost:Toll Gate Fees		100 000.00	104 600.00	109 306.99
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	3 813 064.00	2 894 200.00	3 027 333.20	3 163 562.89
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	30 000.00	20 000.00	20 920.00	21 861.39
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport	293 938.00	568 000.00	591 598.00	615 744.65
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Road Transport	26 000.00	90 000.00	94 140.00	98 376.15
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	707 551.00	564 000.00	589 944.00	616 491.24
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	1 666 170.00	1 871 000.00	1 957 066.00	1 545 133.72
Expenditure:Operational Cost:Travel and Subsistence:Non-employees		570 000.00	596 220.00	623 049.88
Expenditure:Operational Cost:Uniform and Protective Clothing	1 748 410.00	1 761 850.00	1 842 895.10	1 925 825.31
Expenditure:Operational Cost:Vehicle Tracking	150 000.00	650 000.00	679 900.00	710 495.48
Expenditure:Operational Cost:Ward Committees	3 660 000.00	3 739 340.00	3 911 349.64	4 087 360.37
Expenditure:Operational Cost:Wet Fuel	5 189 318.00	4 856 000.00	5 079 376.00	307 947.91
Expenditure:Operational Cost:Workmen's Compensation Fund	450 000.00	2 000 000.00	2 092 000.00	2 186 140.00
Total Operational Cost	**43 855 313.00**	**46 523 814.00**	**48 592 185.31**	**45 209 070.14**

Final Surplus/Deficit for 2024/2025 MTREF

Table 7: Surplus/Deficit for 2024/2025 MTREF

Consolidated Operational Budget Overview of the 2024/2025 MTREF							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Revenue (excluding capital transfers and contributions)	232 076	252 784	252 784	233 842	261 629	258 476	249 962
Total Operational Expenditure	232 008	252 715	252 715	206 598	261 561	258 407	249 862
Surplus/(Deficit)	**68**	**68**	**68**	**27 245**	**68**	**69**	**100**
Transfers and subsidies - capital (monetary allocations)	34 995	46 104	46 104	32 103	34 473	36 014	38 883
Surplus/(Deficit) for the year	**35 063**	**46 172**	**46 172**	**59 347**	**34 541**	**36 083**	**38 983**

- The municipality has budgeted for a surplus of R68 thousand for 2024/2025 and R69 and R100 thousand for two our years.
- 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 2024/2025 financial year

2024/2025 Repairs and maintenance expenditure by asset class						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class						
Infrastructure	1 400	1 320	1 320	5 265	5 508	5 755
Community Assets	2 600	2 166	2 166	4 215	4 409	4 607
Other assets	750	692	692	200	209	219
Furniture and Office Equipment	55	60	60	80	84	87
Transport Assets	2 650	2 895	2 895	2 400	2 510	2 623
Total Repairs and Maintenance Expenditure	7 455	7 133	7 133	12 160	12 720	13 292
Total Asset Register (PPE)	540 015	558 142	558 142	570 046	598 774	573 089
R&M as a % of PPE & Investment Property	*1.4%*	*1.3%*	*1.3%*	*2.1%*	*2.1%*	*2.3%*
Total Operational Expenditure	232 008	252 715	252 715	261 561	258 407	249 862
R&M as % Operating Expenditure	*3.2%*	*2.8%*	*2.8%*	*4.6%*	*4.9%*	*5.3%*

- The municipality has set aside R12.2 million in cash for 2024/2025 financial year which amount to only 2.1 per cent against the property plant and equipment and only 4.6 per cent against the total operating expenditure which is below the required percentage of 8 per cent.
- It must be noted that this provision is not yet enough to deal with all maintenance due to 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 2024/2025 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/maintaining of the existing assets. Since Ndwedwe Municipality is still growing/developing, all wards still require new infrastructure like roads, sport fields, community halls and creches. Hence only 4.7% budget has been set aside for renewing or ugrading of the existing assets. However it is anticipated that in the few years to come the municipality will start to ensure that it sets aside enough budget to ensure that the already existing structure is renewed or maintained.

Table 9: The following table provides a breakdown of budgeted capital expenditure by department and function for 2024/2025 financial year:

Breakdown of budgeted capital expenditure by department and function for 2024/2025 financial year							
Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Vote 1 - Finance	1 087	435	435	435	739	304	261
Vote 2 - Municipal Manager's Office	435	364	364	364	435	348	348
Vote 3 - Community and Social Services	2 391	3 696	3 696	3 696	3 870	10 339	9 600
Vote 4 - Corporate services	8 494	7 961	7 961	7 961	2 530	4 409	3 200
Vote 5 - Economic Development and Planning	1 374	1 374	1 374	1 374	287	1 652	304
Vote 6 - Technical Services	57 823	86 850	86 850	86 850	33 333	41 212	37 463
Vote 7 - Executive and Council	3 250	3 030	3 030	3 030	–	870	3 043
Total Capital Expenditure - Vote	**74 854**	**103 710**	**103 710**	**103 710**	**41 194**	**59 134**	**54 220**
Capital Expenditure - Functional							
Governance and administration	**13 266**	**11 790**	**11 790**	**31 546**	**3 704**	**5 930**	**6 852**
Executive and council	3 685	3 394	3 394	9 492	435	1 217	3 391
Finance and administration	9 581	8 396	8 396	22 054	3 270	4 713	3 461
Community and public safety	**2 391**	**3 696**	**3 696**	**18 218**	**3 870**	**10 339**	**9 600**
Community and social services	2 391	3 696	3 696	18 218	3 870	10 339	9 600
Economic and environmental services	**59 197**	**88 224**	**88 224**	**267 894**	**33 620**	**42 864**	**37 768**
Planning and development	54 562	48 441	48 441	177 921	32 463	34 664	34 768
Road transport	4 635	39 783	39 783	89 973	1 157	8 200	3 000
Total Capital Expenditure - Functional	**74 854**	**103 710**	**103 710**	**317 657**	**41 194**	**59 134**	**54 220**

The above table illustrate that the municipality is planning to invest almost R41.2 million in 2024/2025 financial year towards the construction/purchasing of municipal assets. Majority of this budget will be directed to the construction of sport field and community halls which is allocated under Technical Department under the vote and under economic and environmental services in terms of the Function as per mSCOA chart.

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 the town development which has seen the cash available of the municipality decrease drastically hence only less than R11.2 million of the internal fund has been released for 2024/ 2025 financial to try and rebuild the financial health of the municipality.

NB: all budgeted amounts as per above tables are VAT exclusive.

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	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Vote 2 - Municipal Manager's Office	435	364	364	364	435	348	348

- **Municipal Manager Office** with a proposed budget of R435 thousands for 2024/2025 financial year. This budget is for the purchase of computer equipment and furniture and office equipment for new employees to be recruited and to replace the existing computers and furniture equipment.

Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Vote 7 - Executive and Council	3 250	3 250	3 250	3 250	–	870	3 043

- **Council General** department has been allocated a budget of R0 million for 2024/2025 financial year. This is because the municipality has just bought the fleet for its principals but allocate a budget of R870 thousand for 2025/2026 and R3 million for 2026/2027 to replace these vehicles once they reach the required kilometres in line with the municipal fleet policy.

Governance and Administration – Finance & Administration

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

Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Vote 1 - Finance	1 087	435	435	435	739	304	261

- **Finance Department** with a proposed budget of R739 thousand for 2024/2025 financial year. The municipality is in the process of finalising the building of the new office in the current year which will mostly utilised by the finance staff hence the new furniture will be required to ensure that the new offices are usable hence this budget will be mostly utilised to buy the furniture. The other provision is made to replace the existing tools of trade in line with the ICT policy.

Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Single-year expenditure *to be appropriated*							
Vote 4 - Corporate services	8 494	7 961	7 961	7 961	2 530	4 409	3 200

Corporate Services Department with a budget of R2.5 million to procure the following capital items:

- ❖ Furniture and Office Equipment,
- ❖ Computer Equipment
- ❖ Refurbishment of the Council Chamber
- ❖ Sever
- ❖ Biometrics
- ❖ CCTV mostly for new proposed finance building
- ❖ Finance Building Network Point
- ❖ construction of 14 Guard Room
- ❖ Fencing of Municipal Offices
- ❖ Machinery (Metal detector)

The fleet of the municipality in not yet enough to cover the required services delivery need of the community but due to financial difficulties faced by the municipality, the municipality will

try and utilised the existing fleet to try and do the work of the municipality. The new will be budget again in 2025/2026 once the financial situation of the municipality has been improved.

Community and public safety

- Community & Social Services include the budget related to:

Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Single-year expenditure *to be appropriated*							
Vote 3 - Community and Social Services	2 391	3 696	3 696	3 696	3 870	10 339	9 600

- **Community Services Department** with a budget of R3.9 million to procure the following items:
  - ❖ Computer Equipment
  - ❖ Disaster and Emergency Services Establishment in ward 15
  - ❖ Furniture and Office Equipment
  - ❖ Speed measuring camera Pro Lasers
  - ❖ Blue lights fitment and dashboard blue lights
  - ❖ ANPR installed in vehicles (warrants and outstanding)
  - ❖ Back Office Software
  - ❖ Fumbling zone for firearms

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	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Vote 5 - Economic Development and Plannir	1 374	1 374	1 374	1 374	287	1 652	304

- **Planning and development (Economic Development and Planning)** with an annual budget of almost R287 thousand for the procurement of the following capital items:

- ❖ Computer Equipment
- ❖ Furniture and Office Equipment

Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote							
Vote 6 - Technical Services	57 823	86 850	86 850	86 850	33 333	41 212	37 463

- **Technical Services Department** has a total proposed capital budget of R33.3 million which includes the MIG funding of almost R30 million excluding VAT and internally funding of R3.3 million VAT exclusion.
- This budget will be utilised mostly in building the following projects.
  - ❖ Construction of Khanyisa Sport field Ward 09 (MIG)
  - ❖ Construction of Shangase Hall Ward 18 (MIG)
  - ❖ Construction of Maqokomela Community Development Centre Ward 10 (MIG)

The above project will cost the municipality an amount close to R27.9 million VAT exclusive. The rest of the budget will be utilised to do the following items.

- ❖ Renovation of Jonh Makhathini Hall
- ❖ Fencing of Mthombisa CDC Ward 03
- ❖ Renovation of Mangangeni CDC Ward 19
- ❖ Testing Centre (Installation of Furniture, Ramp ETC)
- ❖ Hlalakahle CDC in ward 07
- ❖ Msengeni Cdc in ward 08
- ❖ Makhawula/Ntaphuka CDC

Table 10: 2024/2025 capital budget funding sources.

Proposed Capital Budget Funding for 2024/2025 MTREF							
Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funded by:							
National Government	30 430	37 482	37 482	126 701	29 977	31 317	33 811
Provincial Government	–	2 609	2 609	–	–	–	–
Transfers recognised - capital	**30 430**	**40 090**	**40 090**	**126 701**	**29 977**	**31 317**	**33 811**
Internally generated funds	44 424	63 619	63 619	190 957	11 217	27 817	20 409
Total Capital Funding	**74 854**	**103 710**	**103 710**	**317 657**	**41 194**	**59 134**	**54 220**

The above table illustrates the funding model of the capital project, where the larger portion of it will be funded from internal funding and the rest will be funded by the national grant i.e., MIG.

Table 6: Cash Flow Statement for 2024/2025 financial year

Cash Flow Statement for 2024/2025 financial year						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	12 656	11 731	11 731	18 691	19 551	20 431
Service charges	512	476	476	607	635	664
Other revenue	25 382	38 617	38 617	23 713	25 492	23 716
Transfers and Subsidies - Operational	200 980	200 980	200 980	211 327	207 360	199 713
Transfers and Subsidies - Capital	44 995	60 604	60 604	45 950	46 519	46 694
Interest	8 418	10 286	10 286	12 000	12 552	13 117
Dividends	–	–	–	–	–	–
Payments						
Suppliers and employees	(225 087)	(224 645)	(224 645)	(243 746)	(237 828)	(227 245)
Interest	–	–	–	–	–	–
Transfers and Subsidies	(4 200)	–	–	(3 800)	(3 975)	(3 154)
NET CASH FROM/(USED) OPERATING ACTIVITIES	63 656	98 049	98 049	64 743	70 306	73 935
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–
Payments						
Capital assets	(86 083)	(119 266)	(119 266)	(47 373)	(68 004)	(62 353)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(86 083)	(119 266)	(119 266)	(47 373)	(68 004)	(62 353)
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	(22 426)	(21 217)	(21 217)	17 370	2 302	11 582
Cash/cash equivalents at the year begin:	77 258	80 357	80 357	59 140	76 510	78 812
Cash/cash equivalents at the year end:	54 832	59 140	59 140	76 510	78 812	90 394

The above table indicates the cash flow of the municipality for 2024/2025 original budget MTREF. The municipality has managed to maintain a positive financial position as from the 2023/2024 financial year as it has a closing balance of R76.5 million in cash and cash equivalent.

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

Cash flow from operating activities.

Receipts

Property rates:

- The municipality has improve in collection rates in the previous year as a result the estimated collection rate for 2024/2025 financial is 85% to be collected from property rates.
- 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 also increased the collection rates om service charges from 65% as it has been the case in the previous years to 85% for 2024/2025 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 an adjustment will be done to be in line with the new collection rate.

Other revenue

- The municipality has budget to collect R23.7 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 R211.3 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 an amount close to R46 million for 2024/2025 financial year. This amount included R34.5 million for MIG, R11.5 million for INEP,

Interest

- Interest to be earned from investment is budgeted to be RR12 million for 2024/2025 financial year. The municipality anticipated collecting 100% in this line item.

***Payment*s**

Suppliers and employees

- The municipality budgeted R243.7 million for the payment to be made to suppliers and employees as per line items in the statement of financial performance and this budget includes the payment to be made using the grant mentioned above such INEP.

Transfer and Subsidies

- The municipality will pay out an amount of R3.8 million towards transfer and subsidies for 2024/2025 financial year.

Cash flow from investing activities.

Capital Assets

- The municipality will pay R47.4 million for capital expenditure items in this 2024/2025 original budget.
- The council to remember that the total budget of R41.2 excluding VAT has been set to be capitalized however the amount to be paid (outflow of cash) by the municipality will be this amount of R41.2 million plus VAT applicable to capital projects hence the different of R6.2 million has been noted between capital budget and cash flow on capital assets.

1.3 ANNUAL BUDGET TABLES

In terms of the Municipal Budget and Reporting Regulations, the 10 primary budget tables, as attached, reflects the 2024/2025 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 2024/2025 MTREF will be submitted to Provincial and National Treasury immediately after being considered and approved by the Council as required by MFMA.

2.1.2 Budget-related policies

All budget-related policies were considered in developing the final annual budget for 2024/2025 MTREF:

2.1.3 Alignment with national & provincial priorities

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

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

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

2.1.4 Key deadlines

The budget time schedule for compilation of the annual budget for 2024/2025 MTREF was approved in August 2023 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 2023** - Previous financial year- Submit the quarterly report for the period ending 30 June 2023 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 2023** – 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 2023** – 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 2023**-Current financial year- Submit the quarterly report for the period ending 30 September 2023 on the implementation of the budget and financial state affairs of the Municipality to the Council. MFMA s52(d).
- **October/ November 2023** -Public Participation/IDP Representative.
- **December 2023**-The Council finalises tariff policies (service charges) for the next year. MSA 74,75.
- **January 2024** – Entity board of directors submit proposed budget for 2024/2025 at least 150 days before the start of the budget year. MFMA s87.

  Previous Year – Table in Council a consolidated annual report for the year ended 30 June 2023, MFMA 127 (2)

  Current financial year- Submit the quarterly report for the period ending 31 December 2023 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 2023, 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 2024** – The provincial Treasury engages the Municipality on the Mid-Year budget and performance assessment. • Council considers the municipal entity proposed budget and service delivery plan and accepts or makes recommendations to the entity. MFMA s87(2) • IDP Representative Forum • Consider approving the 2023/2024 consolidated Adjustment Budget. MFMA s28.
- **30 March 2023** - Tabling in Council the Draft 2024/2025 IDP and 2024/2025 MTREF budget for public consultation.
- **April 2024** – Consult with relevant sectors to finalise allocations from Government for 2024/25 and the subsequent 3-year cycle. MFMA s21 • Provincial Treasury Budget & Benchmarking Assessments Engagement.
  The provincial Treasury engages the Municipality on the tabled 2024/2025 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 2024 on the implementation of the budget and financial state affairs of the Municipality to the Council. MFMA s52(d)
- **May 2024** –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 2024-**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 2024/2025 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 2023/2024 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 2024/2025 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 2024/2025 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Performance trends

- The approved 2023/2024 initial and special adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff 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 2024/2025 MTREF has been presented to the community for consultation.
- An insert was included in the newspapers highlighting the Tabled 2024/2025 Medium Term Revenue and Expenditure Framework (MTREF) thereby invited the comments from the public and other stakeholders.
- A meeting with AmaKhosi and their members of traditional council was scheduled to strengthen Council's relationship with traditional leaders.
- The administrative planning changed the cluster approach that was used in the previous years' budget public participation and introduced the ward-based approach to ensure the information spread to the most members of the municipal community.
- The media platform was also utilised to ensure that consultation process is achieved, and all relevant stakeholders is consultant for the Council to approve a well consultant budget.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

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

The final 2024/2025 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 2023. 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 the 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 2024/2025 MTREF and further planning refinements that have directly informed the compilation of the budget:

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

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

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

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

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

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

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

2.4 OVERVIEW OF BUDGET RELATED POLICIES

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

2.4.1 Property Rates Policy

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

2.4.2 Credit Control & Debt Collection Policy

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

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

2.4.3 Indigent Policy

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

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

2.4.4 Tariff Policy

In terms of Section 74 of the Local Government Municipal Systems Act 2000, a municipal Council must adopt and implement a Tariff Policy. The Tariff Policy is the policy for levying fees; rates or taxes for the municipal services provided by Ndwedwe Municipality. Tariff calculations are based on the nature of the service provided and treat all users of municipal services equally, by ensuring that consumers pay in proportion to the number of services consumed.

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

• To promote local economic development' growth and competitiveness.

• To cater for the indigent households whilst keeping rates affordable

• To ensure financial sustainability of service delivery

2.4.5 Cash Management & Investment Policy

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

2.4.7 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 in order 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 in order to achieve its long-term objectives through the implementation of the medium term operating and capital budgets. The purpose of the Policy on Long Term Financial Planning is therefore to:-

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

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

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

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

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

In the compilation of the 2024/2025 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 90% grant dependant.

Zero-based budgeting for 2024/2025

- Zero-based budgeting is defined as a process where every Business Unit function is reviewed comprehensively and each expenditure must be approved, rather than increased.

- It requires the budget request to be justified in complete detail by each Department rather than just increasing its expenditure from the previous year.

The budgeted figure includes the normal anticipated increase of 6% in the absent of any salary's agreement since the negotiations between labour representative and SALGA are still underway to agree on a new salary's agreement.

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 2024/2025 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 11: Below table indicates the total expenditure for Ndwedwe local municipality 2024/2025 MTREF.

Total expenditure for Ndwedwe local municipality 2024/2025 MTREF.							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Operational Expenditure	232 008	252 715	252 715	206 598	261 561	258 407	249 862
Total Capital Expenditure - Functional	74 854	103 710	103 710	317 657	41 194	59 134	54 220
Total municipal Expenditure for 2024/2025 MTREF	**306 862**	**356 425**	**356 425**	**524 255**	**302 755**	**317 541**	**304 082**

2.6.1 Funding sources

The funding model of the 2024/2025 MTREF is dependent on the following main revenue categories:

Table 12: Funding sources over 2023/2024 MTREF

KZN293 Ndwedwe - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue							
Exchange Revenue							
Service charges - Waste Management	685	595	595	547	715	747	781
Sale of Goods and Rendering of Services	173	14 885	14 885	377	11 763	10 804	8 124
Agency services	160	180	180	149	200	209	219
Interest earned from Receivables	-	-	-	-	-	-	-
Interest earned from Current and Non Current As	8 418	10 286	10 286	7 934	12 000	12 552	13 117
Rental from Fixed Assets	707	638	638	545	765	800	836
Licence and permits	2	10	10	18	20	21	22
Operational Revenue	450	6 132	6 132	5 190	1 650	1 726	1 804
Non-Exchange Revenue							
Property rates	19 471	18 047	18 047	17 405	21 990	23 001	24 036
Transfer and subsidies - Operational	200 980	200 980	200 980	200 772	211 327	207 360	199 713
Interest	1 030	1 030	1 030	908	1 200	1 255	1 312
Gains on disposal of Assets	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**232 076**	**252 784**	**252 784**	**233 842**	**261 629**	**258 476**	**249 962**

2.6.2 Tariff of charges

The Tariff of Charges is proposed to be implemented on 01 July 2024. 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 amended DORA 2024/2025 allocations that will be granted to Ndwedwe Municipality consist of:

Table 13: National and Provincial Allocations for 2024/2025 MTREF:

National and Provincial Allocations for 2024/2025 MTREF						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:						
Operating Transfers and Grants						
National Government:	**198 976**	**198 976**	**198 976**	**209 234**	**205 047**	**197 363**
EPWP Incentive	1 760	1 760	1 760	2 067	–	–
Finance Management	3 100	3 100	3 100	3 000	3 000	3 000
Local Government Equitable Share	194 116	194 116	194 116	204 167	202 047	194 363
Municipal Drought Relief	–	–	–	–	–	–
Provincial Government:	**2 004**	**2 004**	**2 004**	**2 093**	**2 313**	**2 350**
Provincialisation of libraries Grant	981	981	981	1 024	1 070	1 118
Community Library Services Grant	1 023	1 023	1 023	1 069	1 243	1 232
Total Operating Transfers and Grants	**200 980**	**200 980**	**200 980**	**211 327**	**207 360**	**199 713**
Capital Transfers and Grants						
National Government:	**44 995**	**43 104**	**43 104**	**34 473**	**36 014**	**38 883**
Municipal Infrastructure Grant (MIG)	34 995	32 654	32 654	34 473	36 014	38 883
Integrated National Electrification Programme Gr	10 000	–	–	–	–	–
Municipal Disaster Relief Grant		10 450	10 450			
Provincial Government:	**–**	**3 000**	**3 000**	**–**	**–**	**–**
Disaster Management Grant	–	3 000	3 000	–	–	–
Total Capital Transfers and Grants	**44 995**	**46 104**	**46 104**	**34 473**	**36 014**	**38 883**
TOTAL RECEIPTS OF TRANSFERS & GRANT	**245 975**	**247 084**	**247 084**	**245 800**	**243 374**	**238 596**

- 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 is covered in detail in Supporting Tables SA18, SA19 and SA20. However, can be summarized as follows:

Table 14: Expenditure on allocations and grant programmes for 2024/2025 MTREF

Expenditure on allocations and grant programmes for 2024/2025 MTREF						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:						
Operating expenditure of Transfers and Grants						
National Government:	**198 976**	**198 976**	**198 976**	**209 234**	**205 047**	**197 363**
Expanded Public Works Programme Integrated Grant	1 760	1 760	1 760	2 067	–	–
Local Government Financial Management Grant	3 100	3 100	3 100	3 000	3 000	3 000
Local Government Equitable Share	194 116	194 116	194 116	204 167	202 047	194 363
Provincial Government:	**2 004**	**2 004**	**2 004**	**2 093**	**2 313**	**2 350**
Provincialisation of libraries Grant	981	981	981	1 024	1 070	1 118
Community Library Services Grant	1 023	1 023	1 023	1 069	1 243	1 232
Total operating expenditure of Transfers and Grants:	**200 980**	**200 980**	**200 980**	**211 327**	**207 360**	**199 713**
Capital expenditure of Transfers and Grants						
National Government:	**44 995**	**43 104**	**43 104**	**34 473**	**36 014**	**38 883**
Integrated National Electrification Programme Grant	10 000	–	–	–	–	–
Municipal Infrastructure Grant	34 995	32 654	32 654	34 473	36 014	38 883
Municipal Disaster Relief Grant		10 450	10 450			
Provincial Government:	**–**	**3 000**	**3 000**	**–**	**–**	**–**
Disaster Management Grant	–	3 000	3 000	–	–	–
Total capital expenditure of Transfers and Grants	**44 995**	**46 104**	**46 104**	**34 473**	**36 014**	**38 883**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**245 975**	**247 084**	**247 084**	**245 800**	**243 374**	**238 596**

2.8 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

The budget related to funds made by the municipality amounts to R3.8 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.
- R600 thousands for free basic services (electricity)
- R1.1 thousands related to Indigent Burial Assistance and,
- R1 million related to "Disaster Management (Emergency Relief)

2.9 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

Table 15: 2024/2025 MTREF for Councillor and board member allowances and employee benefits

2024/2025 MTREF for Councillor and board member allowances and employee benefits						
Summary of Employee and Councillor remuneration	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	14 140	13 733	13 733	13 596	14 221	14 861
Pension and UIF Contributions	327	350	350	364	381	398
Medical Aid Contributions	265	317	317	329	345	360
Motor Vehicle Allowance	72	72	72	75	78	82
Cellphone Allowance	1 563	1 510	1 510	1 570	1 643	1 716
Sub Total - Councillors	**16 367**	**15 982**	**15 982**	**15 934**	**16 667**	**17 417**
% increase	–	**(2.4%)**	–	**(0.3%)**	**4.6%**	**4.5%**
Senior Managers of the Municipality						
Basic Salaries and Wages	3 693	3 693	3 693	4 682	4 897	5 118
Pension and UIF Contributions	13	13	13	13	13	14
Medical Aid Contributions	108	108	108	228	239	249
Motor Vehicle Allowance	1 277	1 277	1 277	1 308	1 368	1 430
Cellphone Allowance	–	–	–	342	358	374
Sub Total - Senior Managers of Municipality	**5 091**	**5 091**	**5 091**	**6 573**	**6 876**	**7 185**
% increase	–	–	–	**29.1%**	**4.6%**	**4.5%**
Other Municipal Staff						
Basic Salaries and Wages	54 851	54 851	54 851	58 403	63 805	66 583
Pension and UIF Contributions	10 044	10 044	10 044	11 422	11 920	12 457
Medical Aid Contributions	3 036	3 036	3 036	3 499	3 898	4 074
Overtime	400	400	400	697	730	762
Performance Bonus	3 944	3 944	3 944	4 213	4 460	4 661
Motor Vehicle Allowance	1 977	1 977	1 977	2 041	3 504	3 661
Cellphone Allowance	–	–	–	–	358	374
Housing Allowances	244	244	244	276	289	302
Other benefits and allowances	538	538	538	533	558	583
Payments in lieu of leave	2 259	2 259	2 259	1 039	1 087	1 136
Long service awards	197	197	197	165	173	180
Sub Total - Other Municipal Staff	**77 490**	**77 490**	**77 490**	**82 289**	**90 781**	**94 773**
% increase	–	–	–	**6.2%**	**10.3%**	**4.4%**
Total Parent Municipality	**98 948**	**98 563**	**98 563**	**104 797**	**114 323**	**119 376**
TOTAL SALARY, ALLOWANCES & BENEFITS	**98 948**	**98 563**	**98 563**	**104 797**	**114 323**	**119 376**
% increase	–	**(0.4%)**	–	**6.3%**	**9.1%**	**4.4%**
TOTAL MANAGERS AND STAFF	**82 581**	**82 581**	**82 581**	**88 862**	**97 656**	**101 958**

The budget allocation for employee related cost for municipal staff including councillors amounts to R104.8 million for 2024/2025 MTREF. This amount includes posts as per the current staff establishment for 2024/2025 financial year as well as 6% of salary anticipated increment. Above is the supporting table that indicates how the salaries and allowances are allocated.

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 16: Monthly targets for revenue, expenditure

Monthly targets for revenue, expenditure for 2024/2025 MTREF															
Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue															
Exchange Revenue															
Service charges - Waste Management	60	60	60	60	60	60	60	60	60	60	60	60	715	747	781
Sale of Goods and Rendering of Services	980	980	980	980	980	980	980	980	980	980	980	980	11 763	10 804	8 124
Agency services	17	17	17	17	17	17	17	17	17	17	17	17	200	209	219
Interest earned from Current and Non Current Assets	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	12 000	12 552	13 117
Rental from Fixed Assets	64	64	64	64	64	64	64	64	64	64	64	64	765	800	836
Licence and permits	2	2	2	2	2	2	2	2	2	2	2	2	20	21	22
Operational Revenue	138	138	138	138	138	138	138	138	138	138	138	138	1 650	1 726	1 804
Non-Exchange Revenue															
Property rates	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	21 990	23 001	24 036
Transfer and subsidies - Operational	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	211 327	207 360	199 713
Interest	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 255	1 312
Total Revenue (excluding capital transfers and contribution	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**21 802**	**261 629**	**258 476**	**249 962**
Expenditure															
Employee related costs	7 405	7 405	7 405	7 405	7 405	7 405	7 405	7 405	7 405	7 405	7 405	7 405	88 862	90 727	94 718
Remuneration of councillors	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	15 934	16 667	17 417
Inventory consumed	152	152	152	152	152	152	152	152	152	152	152	152	1 820	1 904	1 989
Debt impairment	75	75	75	75	75	75	75	75	75	75	75	75	900	941	984
Depreciation and amortisation	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	2 442	29 300	30 648	32 027
Contracted services	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	74 420	64 953	54 364
Transfers and subsidies	317	317	317	317	317	317	317	317	317	317	317	317	3 800	3 975	3 154
Operational costs	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	46 524	48 592	45 209
Total Expenditure	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**21 797**	**261 561**	**258 407**	**249 862**
Surplus/(Deficit)	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**68**	**69**	**100**
Transfers and subsidies - capital (monetary allocations)	2 873	2 873	2 873	2 873	2 873	2 873	2 873	2 873	2 873	2 873	2 873	2 873	34 473	36 014	38 883
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**2 878**	**34 541**	**36 083**	**38 983**

Table 17: Budget monthly capital expenditure by municipal vote

Monthly capital expenditure by municipal vote for 2024/2025 MTREF															
Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure *to be appropriated*															
Vote 1 - Finance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Community and Social Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Technical Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Executive and Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*															
Vote 1 - Finance	62	62	62	62	62	62	62	62	62	62	62	62	739	304	261
Vote 2 - Municipal Manager's Office	36	36	36	36	36	36	36	36	36	36	36	36	435	348	348
Vote 3 - Community and Social Services	322	322	322	322	322	322	322	322	322	322	322	322	3 870	10 339	9 600
Vote 4 - Corporate services	211	211	211	211	211	211	211	211	211	211	211	211	2 530	4 409	3 200
Vote 5 - Economic Development and Planning	24	24	24	24	24	24	24	24	24	24	24	24	287	1 652	304
Vote 6 - Technical Services	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	33 333	41 212	37 463
Vote 7 - Executive and Council	–	–	–	–	–	–	–	–	–	–	–	–	–	870	3 043
Capital single-year expenditure sub-total	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**41 194**	**59 134**	**54 220**
Total Capital Expenditure	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**3 433**	**41 194**	**59 134**	**54 220**

Table 18: Budget monthly cash flow for 2024/2025 MTREF

Budget monthly cash flow for 2024/2025 MTREF															
MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source													1		
Property rates	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	18 691	19 551	20 431
Service charges - refuse revenue	51	51	51	51	51	51	51	51	51	51	51	51	607	635	664
Rental of facilities and equipment	64	64	64	64	64	64	64	64	64	64	64	64	765	800	836
Interest earned - external investments	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	12 000	12 552	13 117
Licences and permits	2	2	2	2	2	2	2	2	2	2	2	2	20	21	22
Agency services	17	17	17	17	17	17	17	17	17	17	17	17	200	209	219
Transfers and Subsidies - Operational	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	17 611	211 327	207 360	199 713
Other revenue	1 894	1 894	1 894	1 894	1 894	1 894	1 894	1 894	1 894	1 894	1 894	1 894	22 729	24 462	22 639
Cash Receipts by Source	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**22 195**	**266 339**	**265 590**	**257 640**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 829	3 829	3 829	3 829	3 829	3 829	3 829	3 829	3 829	3 829	3 829	3 829	45 950	46 519	46 694
Total Cash Receipts by Source	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**26 024**	**312 289**	**312 109**	**304 334**
Cash Payments by Type															
Employee related costs	7 473	7 473	7 473	7 473	7 473	7 473	7 473	7 473	7 473	7 473	7 473	7 473	89 671	91 573	95 601
Remuneration of councillors	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	15 934	16 667	17 417
Acquisitions - water & other inventory	174	174	174	174	174	174	174	174	174	174	174	174	2 093	2 189	2 288
Contracted services	7 132	7 132	7 132	7 132	7 132	7 132	7 132	7 132	7 132	7 132	7 132	7 132	85 583	74 696	62 519
Transfers and subsidies - other	317	317	317	317	317	317	317	317	317	317	317	317	3 800	3 975	3 154
Other expenditure	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	50 464	52 704	49 421
Cash Payments by Type	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**20 629**	**247 546**	**241 803**	**230 399**
Other Cash Flows/Payments by Type															
Capital assets	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948	47 373	68 004	62 353
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**24 577**	**294 919**	**309 807**	**292 752**
NET INCREASE/(DECREASE) IN CASH HELD	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**1 448**	**17 370**	**2 302**	**11 582**
Cash/cash equivalents at the month/year begin:	59 140	60 588	62 035	63 483	64 930	66 378	67 825	69 273	70 720	72 168	73 615	75 063	59 140	76 510	78 812
Cash/cash equivalents at the month/year end:	60 588	62 035	63 483	64 930	66 378	67 825	69 273	70 720	72 168	73 615	75 063	76 510	76 510	78 812	90 394

- 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 19: The following table present details of the municipality capital expenditure programme,

ProjectScoaAccount	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital:Infrastructure:New:Electrical Infrastructure:Capital Spares	-	1 782 608.69	1 782 608.69
Capital:Infrastructure:New:Roads Infrastructure:Road Structures	-	7 450 327.82	8 043 846.75
Capital:Infrastructure:New:Roads Infrastructure:Roads	-	12 690 702.16	13 701 687.46
Capital:Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Centres	1 173 914.00	565 217.38	-
Capital:Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	156 522.00	652 173.91	652 173.91
Capital:Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	-	565 217.39	-
Capital:Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	608 696.00	-	-
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Centres	15 662 516.00	4 347 826.08	4 347 826.08
Capital:Non-infrastructure:New:Community Assets:Community Facilities:Halls	8 678 436.00	11 175 491.74	12 065 770.13
Capital:Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	8 635 570.00	-	-
Capital:Non-infrastructure:New:Computer Equipment	1 408 695.00	939 130.41	1 017 391.28
Capital:Non-infrastructure:New:Furniture and Office Equipment	1 817 392.00	878 260.85	826 086.94
Capital:Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	173 913.00	260 869.56	-
Capital:Non-infrastructure:New:Machinery and Equipment	443 478.00	7 869 565.18	1 086 956.51
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Capital Spares	-	304 347.82	-
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	2 434 783.00	1 217 391.29	260 869.56
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Workshops	-	173 913.04	-
Capital:Non-infrastructure:New:Other Assets:Operational Buildings:Yards	-	4 347 826.08	4 347 826.08
Capital:Non-infrastructure:New:Transport Assets	-	3 913 043.46	6 086 956.51
Total Capital Expenditure Details	**41 193 915.00**	**59 133 912.86**	**54 219 999.90**

2.13 LEGISLATION COMPLIANCE STATUS

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

IDP

The 2024/2025 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.

Service Delivery and Implementation Plan

The detailed SDBIP document is at a draft stage and will be finalized after the approval of the 2024/2025 MTREF on the 22 May 2024 to be directly aligned and informed by the 2024/2025 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 for those who are still not qualified.

2.14 OTHER SUPPORTING DOCUMENTS

- Original Budget A Schedule
- Final Operational Expenditure Budget
- Final Capital Expenditure Budget
- Final Budget tariff of charges
- Final Service Level Standard
- Provincial Treasury 2024/2025 draft budget feedback
- Contract register for operational.
- Valuation roll

A Schedule for 2024/2025 MTREF

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	17 853	18 646	18 533	19 471	18 047	18 047	17 405	21 990	23 001	24 036
Service charges	37	515	580	685	595	595	547	715	747	781
Investment revenue	5 548	5 112	8 254	8 418	10 286	10 286	7 934	12 000	12 552	13 117
Transfer and subsidies - Operational	194 474	172 716	189 994	200 980	200 980	200 980	200 772	211 327	207 360	199 713
Other own revenue	2 702	3 031	2 914	2 522	22 875	22 875	7 186	15 598	14 815	12 315
Total Revenue (excluding capital transfers and contributions)	220 614	200 020	220 275	232 076	252 784	252 784	233 842	261 629	258 476	249 962
Employee costs	61 177	63 111	68 548	82 581	78 237	78 237	64 764	88 862	90 727	94 718
Remuneration of councillors	14 217	13 750	15 411	16 367	15 982	15 982	13 405	15 934	16 667	17 417
Depreciation and amortisation	27 675	34 305	40 020	25 269	29 009	29 009	28 687	29 300	30 648	32 027
Interest	3	3	10	–	–	–	5	–	–	–
Inventory consumed and bulk purchases	609	665	1 685	1 745	2 026	2 026	1 855	1 820	1 904	1 989
Transfers and subsidies	15 085	4 902	4 340	4 200	4 650	4 650	3 878	3 800	3 975	3 154
Other expenditure	97 934	91 692	100 231	101 846	122 811	122 811	95 858	121 844	114 486	100 557
Total Expenditure	216 699	208 428	230 245	232 008	252 715	252 715	208 453	261 561	258 407	249 862
Surplus/(Deficit)	3 915	(8 408)	(9 970)	68	68	68	25 389	68	69	100
Transfers and subsidies - capital (monetary allocations)	29 266	40 331	41 627	34 995	46 104	46 104	32 103	34 473	36 014	38 883
Transfers and subsidies - capital (in-kind)	1 511	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	34 692	31 923	31 657	35 063	46 172	46 172	57 492	34 541	36 083	38 983
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	34 692	31 923	31 657	35 063	46 172	46 172	57 492	34 541	36 083	38 983
Capital expenditure & funds sources										
Capital expenditure	56 110	81 356	85 942	74 854	103 710	103 710	317 657	41 194	59 134	54 220
Transfers recognised - capital	14 451	35 821	36 554	30 430	40 090	40 090	126 701	29 977	31 317	33 811
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	41 659	45 535	49 388	44 424	63 619	63 619	190 957	11 217	27 817	20 409
Total sources of capital funds	56 110	81 356	85 942	74 854	103 710	103 710	317 657	41 194	59 134	54 220
Financial position										
Total current assets	129 294	118 631	95 746	81 413	80 419	80 419	129 500	102 996	105 005	116 424
Total non current assets	403 562	444 190	483 441	540 015	558 142	558 142	523 607	570 046	598 774	573 089
Total current liabilities	39 702	43 486	27 801	30 866	41 006	41 006	44 230	26 307	27 616	28 152
Total non current liabilities	3 173	2 946	3 365	2 946	3 365	3 365	3 365	3 365	3 365	3 365
Community wealth/Equity	489 981	516 388	548 046	587 616	594 260	594 260	593 931	643 419	672 847	658 045
Cash flows										
Net cash from (used) operating	457 538	884 364	1 370 491	63 656	98 049	98 049	1 677 562	64 743	70 306	73 935
Net cash from (used) investing	–	–	–	(86 083)	(119 266)	(119 266)	–	(47 373)	(68 004)	(62 353)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	457 538	884 364	1 370 491	54 832	59 140	59 140	1 677 562	76 510	78 812	90 394
Cash backing/surplus reconciliation										
Cash and investments available	111 560	103 667	80 358	54 832	59 060	59 060	110 422	73 520	73 844	83 509
Application of cash and investments	35 998	29 564	16 269	16 560	12 998	12 998	32 573	(22 264)	(25 781)	(28 096)
Balance - surplus (shortfall)	75 563	74 103	64 089	38 272	46 061	46 061	77 848	95 784	99 625	111 605
Asset management										
Asset register summary (WDV)	403 562	444 190	483 441	540 015	558 142	558 142	570 046	570 046	598 774	573 089
Depreciation	24 152	26 778	30 029	25 269	29 009	29 009	29 300	29 300	30 648	32 027
Renewal and Upgrading of Existing Assets	7 795	15 466	24 468	4 583	1 365	1 365	1 939	1 939	1 783	652
Repairs and Maintenance	22 528	5 643	8 328	7 455	7 133	7 133	12 160	12 160	12 720	13 292
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	(1 188)	(1 233)	(1 075)	(4 156)	(4 156)	(4 156)	(6 345)	(6 636)	(6 935)	–
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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
Governance and administration		**216 904**	**195 153**	**214 413**	**227 622**	**233 920**	**233 920**	**171 931**	**168 350**	**163 515**
Executive and council		–	–	–	–	–	–	36 225	37 891	36 996
Finance and administration		216 904	195 153	214 413	227 622	233 920	233 920	129 911	124 397	120 183
Internal audit		–	–	–	–	–	–	5 796	6 062	6 335
Community and public safety		**1 816**	**1 940**	**2 006**	**2 009**	**5 009**	**5 009**	**29 602**	**30 928**	**31 253**
Community and social services		1 816	1 940	2 006	2 009	5 009	5 009	21 425	22 375	22 315
Sport and recreation		–	–	–	–	–	–	5 848	6 117	6 393
Public safety		–	–	–	–	–	–	2 329	2 436	2 546
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**31 123**	**42 743**	**44 904**	**36 755**	**44 864**	**44 864**	**74 342**	**77 717**	**79 963**
Planning and development		29 363	40 331	42 627	34 995	32 654	32 654	55 541	58 051	59 412
Road transport		1 760	2 412	2 277	1 760	12 210	12 210	18 801	19 666	20 551
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**37**	**515**	**580**	**685**	**15 095**	**15 095**	**20 226**	**17 494**	**14 115**
Energy sources		–	–	–	–	14 500	14 500	11 477	10 505	7 811
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		37	515	580	685	595	595	8 749	6 989	6 304
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**249 880**	**240 351**	**261 902**	**267 071**	**298 888**	**298 888**	**296 102**	**294 490**	**288 845**
Expenditure - Functional										
Governance and administration		**139 716**	**149 931**	**163 099**	**157 776**	**169 298**	**169 298**	**173 284**	**169 767**	**164 967**
Executive and council		47 234	45 909	50 968	51 793	53 710	53 710	36 225	37 891	36 996
Finance and administration		92 482	104 022	112 131	105 983	115 588	115 588	131 263	125 814	121 636
Internal audit		–	–	–	–	–	–	5 796	6 062	6 335
Community and public safety		**17 441**	**19 287**	**22 227**	**32 120**	**26 735**	**26 735**	**29 796**	**31 131**	**31 465**
Community and social services		14 584	16 437	17 959	26 204	22 953	22 953	21 619	22 578	22 527
Sport and recreation		2 131	2 849	4 268	5 916	3 782	3 782	5 848	6 117	6 393
Public safety		727	–	–	–	–	–	2 329	2 436	2 546
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**55 889**	**35 385**	**39 752**	**36 182**	**36 566**	**36 566**	**39 169**	**40 971**	**40 315**
Planning and development		21 698	17 081	23 805	18 484	19 222	19 222	20 368	21 305	19 764
Road transport		34 191	18 304	15 947	17 697	17 345	17 345	18 801	19 666	20 551
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**3 653**	**3 826**	**5 167**	**5 931**	**20 116**	**20 116**	**19 311**	**16 538**	**13 115**
Energy sources		–	–	–	–	14 500	14 500	11 477	10 505	7 811
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		3 653	3 826	5 167	5 931	5 616	5 616	7 834	6 033	5 304
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**216 699**	**208 428**	**230 245**	**232 008**	**252 715**	**252 715**	**261 561**	**258 407**	**249 862**
Surplus/(Deficit) for the year		**33 181**	**31 923**	**31 657**	**35 063**	**46 172**	**46 172**	**34 541**	**36 083**	**38 983**

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
Municipal governance and administration		216 904	195 153	214 413	227 622	233 920	233 920	171 931	188 350	183 515
Executive and council		–	–	–	–	–	–	36 225	37 891	36 995
Mayor and Council		–	–	–	–	–	–	19 758	20 667	21 097
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	16 467	17 224	15 899
Finance and administration		216 904	195 153	214 413	227 622	233 920	233 920	125 511	124 397	120 183
Administrative and Corporate Support		–	3	–	–	–	–	35 082	25 195	22 795
Asset Management		–	(0)	–	–	–	–	–	–	–
Finance		216 904	195 150	214 413	227 622	233 920	233 920	60 171	62 799	65 518
Fleet Management		–	–	–	–	–	–	7 181	7 512	2 850
Human Resources		–	–	–	–	–	–	15 246	15 947	16 655
Information Technology		–	–	–	–	–	–	5 598	5 762	6 021
Legal Services		–	–	–	–	–	–	2 656	2 778	1 903
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	2 764	3 041	3 008
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	1 302	1 382	1 424
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	5 795	6 082	6 335
Governance Function		–	–	–	–	–	–	5 795	6 082	6 335
Community and public safety		1 816	1 940	2 006	2 009	5 009	5 009	29 602	30 928	31 253
Community and social services		1 816	1 940	2 006	2 009	5 009	5 009	21 429	22 375	22 315
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	3 000	3 000	9 324	9 753	10 192
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	4 320	4 519	3 722
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		1 816	1 912	2 006	2 009	2 009	2 009	3 015	3 118	3 191
Literacy Programmes		–	28	–	–	–	–	4 765	4 985	5 209
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	5 848	6 117	6 393
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		–	–	–	–	–	–	5 848	6 117	6 393
Public safety		–	–	–	–	–	–	2 329	2 436	2 546
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	2 436	2 546
Pounds		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		31 123	42 743	44 904	38 755	44 864	44 864	74 342	77 717	79 883
Planning and development		29 363	40 331	42 627	34 995	32 654	32 654	55 541	58 051	59 412
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	4 728	4 945	5 168
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		97	–	1 900	–	–	–	9 784	10 234	9 395
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		–	–	–	–	–	–	3 917	4 098	3 082
Project Management Unit		29 266	40 331	41 627	34 995	32 654	32 654	37 112	38 774	41 768
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		1 760	2 412	2 277	1 760	12 210	12 210	18 801	19 666	20 551
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		1 760	2 412	2 277	1 760	12 210	12 210	18 801	19 666	20 551
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		37	515	580	685	15 095	15 095	20 226	17 484	14 115
Energy sources		–	–	–	–	14 500	14 500	11 477	10 505	7 811
Electricity		–	–	–	–	14 500	14 500	11 477	10 505	7 811
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		37	515	580	685	595	595	8 749	6 989	6 304
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		37	515	580	685	595	595	3 940	4 121	3 306
Street Cleaning		–	–	–	–	–	–	4 809	2 868	2 997
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	249 880	240 351	261 902	267 071	288 888	288 888	296 102	294 480	288 845
Expenditure - Functional										
Municipal governance and administration		139 716	149 931	163 099	157 776	169 298	169 298	173 284	169 767	164 967
Executive and council		47 234	45 906	50 968	51 763	53 710	53 710	36 225	37 891	35 996
Mayor and Council		16 137	18 785	17 988	19 365	19 996	19 996	19 758	20 667	21 097
Municipal Manager, Town Secretary and Chief Executive		31 097	27 124	32 980	32 398	33 714	33 714	16 467	17 224	15 899
Finance and administration		92 482	104 022	112 131	105 983	115 588	115 588	131 253	125 814	121 636
Administrative and Corporate Support		19 902	22 987	27 204	24 820	29 313	29 313	35 082	25 195	22 795
Asset Management		237	1 538	7 141	–	–	–	–	–	–
Finance		51 848	59 172	56 326	55 251	59 659	59 659	60 823	63 484	66 205
Fleet Management		–	–	–	–	–	–	7 181	7 512	2 850
Human Resources		16 243	17 690	18 816	23 098	23 577	23 577	15 246	15 947	16 665
Information Technology		2 253	2 636	2 845	2 805	3 040	3 040	5 508	5 762	6 021
Legal Services		–	–	–	–	–	–	2 556	2 778	1 803
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	3 464	3 774	3 774
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	1 302	1 362	1 424
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	5 795	6 052	6 335
Governance Function		–	–	–	–	–	–	5 795	6 052	6 335
Community and public safety		17 441	19 287	22 227	32 120	26 735	26 735	29 798	31 131	31 465
Community and social services		14 584	16 437	17 958	26 204	22 953	22 953	21 619	22 578	22 527
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	155	–	100	100	100	200	209	219
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		7 674	9 431	9 156	17 956	15 935	15 935	9 324	9 753	10 192
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		2 286	1 615	1 816	290	209	209	4 320	4 519	3 722
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		2 520	2 041	2 547	2 773	2 726	2 726	3 069	3 111	3 184
Literacy Programmes		2 104	3 195	4 330	5 085	3 983	3 983	4 766	4 985	5 209
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		2 131	2 849	4 268	5 916	3 782	3 782	5 848	6 117	6 393
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		2 131	2 849	4 268	5 916	3 782	3 782	5 848	6 117	6 393
Public safety		727	–	–	–	–	–	2 329	2 436	2 546
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		727	–	–	–	–	–	–	–	–
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	2 436	2 546
Pounds		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		55 889	35 395	39 752	38 182	36 586	36 586	39 169	40 971	40 315
Planning and development		21 858	17 091	23 865	18 484	19 222	19 222	20 368	21 305	19 764
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 205	1 926	3 871	5 199	4 579	4 579	4 028	4 213	4 403
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		12 829	9 471	12 479	11 345	11 621	11 621	10 234	10 705	9 466
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		6 026	5 655	7 233	1 661	2 735	2 735	3 467	3 627	2 990
Project Management Unit		635	29	231	288	286	286	2 639	2 760	2 885
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		34 191	18 304	15 947	17 697	17 345	17 345	18 801	19 666	20 551
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		34 191	18 304	15 947	17 697	17 345	17 345	18 801	19 666	20 551
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		3 653	3 826	5 167	5 931	20 116	20 116	19 311	16 538	13 115
Energy sources		–	–	–	–	14 500	14 500	11 477	10 505	7 811
Electricity		–	–	–	–	14 500	14 500	11 477	10 505	7 811
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		3 653	3 826	5 167	5 931	5 616	5 616	7 834	6 033	5 304

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		1 207	1 389	1 440	1 971	1 756	1 756	3 025	3 164	2 337
Street Cleaning		2 446	2 437	3 727	3 960	3 860	3 860	4 809	2 868	2 697
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	216 699	208 428	230 245	232 008	252 715	252 715	261 561	258 407	249 882
Surplus/(Deficit) for the year		33 181	31 923	31 657	35 063	46 172	46 172	34 541	36 083	38 983

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

	check sprev balance	*29 265 000*	*40 331 000*	*41 627 000*	*34 995 000*	*46 104 000*	*46 104 000*	*62 259 484*	*32 860 947*	*30 369 490*
	check spexp balance	-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - Finance		216 904	195 150	214 413	227 622	233 920	233 920	60 171	62 799	65 518
Vote 2 - Municipal Manager's Office		–	–	–	–	–	–	31 057	32 636	31 834
Vote 3 - Community and Social Services		1 853	2 455	2 586	2 694	5 604	5 604	33 542	35 049	34 559
Vote 4 - Corporate services		–	3	–	–	–	–	65 673	57 194	50 234
Vote 5 - Economic Development and Planning		97	–	1 000	–	–	–	13 701	14 332	12 477
Vote 6 - Technical Services		31 026	42 743	43 904	36 755	59 364	59 364	72 199	71 814	73 127
Vote 7 - Executive and Council		–	–	–	–	–	–	19 758	20 667	21 097
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 111]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	249 880	240 351	261 902	267 071	298 888	298 888	296 102	294 490	288 845
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Finance		52 085	60 709	63 467	55 261	59 659	59 659	60 823	63 484	66 205
Vote 2 - Municipal Manager's Office		33 303	29 050	36 851	37 588	38 293	38 293	31 057	32 636	31 834
Vote 3 - Community and Social Services		17 921	20 675	23 690	34 090	28 491	28 491	32 821	34 295	33 772
Vote 4 - Corporate services		40 398	43 313	48 665	50 723	55 929	55 929	65 673	57 194	50 234
Vote 5 - Economic Development and Planning		18 856	15 126	19 703	13 006	14 356	14 356	13 701	14 332	12 477
Vote 6 - Technical Services		37 273	20 769	19 905	21 945	35 991	35 991	37 726	35 800	34 244
Vote 7 - Executive and Council		16 137	18 785	17 988	19 395	19 996	19 996	19 758	20 667	21 097
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 111]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	215 972	208 428	230 269	232 008	252 715	252 715	261 561	258 407	249 862
Surplus/(Deficit) for the year	2	33 907	31 923	31 634	35 063	46 172	46 172	34 541	36 083	38 983

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - Finance		**216 904**	**195 150**	**214 413**	**227 622**	**233 920**	**233 920**	**60 171**	**62 799**	**65 518**
1.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.3 - Finance		216 904	195 150	214 413	227 622	233 920	233 920	60 171	62 799	65 518
1.4 - Asset Management		–	(0)	–	–	–	–	–	–	–
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**	**32 636**	**31 834**
2.1 - Municipal Manager, Town Secretary and Chief Execut		–	–	–	–	–	–	16 467	17 224	15 899
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	4 728	4 945	5 168
2.3 - Governance Function		–	–	–	–	–	–	5 796	6 062	6 335
2.4 - Risk Management		–	–	–	–	–	–	1 302	1 362	1 424
2.5 - Marketing, Customer Relations, Publicity and Media C		–	–	–	–	–	–	2 764	3 041	3 008
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		**1 853**	**2 455**	**2 586**	**2 694**	**5 604**	**5 604**	**33 542**	**35 049**	**34 559**
3.1 - Community Halls and Facilities		–	–	–	–	3 000	3 000	9 324	9 753	10 192
3.2 - Libraries and Archives		1 816	1 912	2 006	2 009	2 009	2 009	3 015	3 118	3 191
3.3 - Literacy Programmes		–	28	–	–	–	–	4 766	4 985	5 209
3.4 - Solid Waste Removal		37	515	580	685	595	595	3 940	4 121	3 306
3.5 - Disaster Management		–	–	–	–	–	–	4 320	4 519	3 722
3.6 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
3.7 - Child Care Facilities		–	–	–	–	–	–	–	–	–
3.8 - Recreational Facilities		–	–	–	–	–	–	–	–	–
3.9 - Sports Grounds and Stadiums		–	–	–	–	–	–	5 848	6 117	6 393
3.10 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	2 329	2 436	2 546
Vote 4 - Corporate services		**–**	**3**	**–**	**–**	**–**	**–**	**65 673**	**57 194**	**50 234**
4.1 - Administrative and Corporate Support		–	3	–	–	–	–	35 082	25 195	22 795
4.2 - Property Services		–	–	–	–	–	–	–	–	–
4.3 - Human Resources		–	–	–	–	–	–	15 246	15 947	16 665
4.4 - Information Technology		–	–	–	–	–	–	5 508	5 762	6 021
4.5 - Legal Services		–	–	–	–	–	–	2 656	2 778	1 903
4.6 - Fleet Management		–	–	–	–	–	–	7 181	7 512	2 850
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		**97**	**–**	**1 000**	**–**	**–**	**–**	**13 701**	**14 332**	**12 477**
5.1 - Economic Development/Planning		97	–	1 000	–	–	–	9 784	10 234	9 395
5.2 - Town Planning, Building Regulations and Enforcement		–	–	–	–	–	–	3 917	4 098	3 082
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		**31 026**	**42 743**	**43 904**	**36 755**	**59 364**	**59 364**	**72 199**	**71 814**	**73 127**
6.1 - Roads		1 760	2 412	2 277	1 760	12 210	12 210	18 801	19 666	20 551
6.2 - Project Management Unit		29 266	40 331	41 627	34 995	32 654	32 654	37 112	38 774	41 768
6.3 - Street Cleaning		–	–	–	–	–	–	4 809	2 868	2 997
6.4 - Electricity		–	–	–	–	14 500	14 500	11 477	10 505	7 811
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**	**20 667**	**21 097**
7.1 - Mayor and Council		–	–	–	–	–	–	19 758	20 667	21 097
7.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 111]		–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–
12.1 - Finance		–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	249 880	240 351	261 902	267 071	298 888	298 888	296 102	294 490	288 845
Expenditure by Vote	1									
Vote 1 - Finance		52 085	60 709	63 467	55 261	59 659	59 659	60 823	63 484	66 205
1.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.3 - Finance		51 848	59 172	56 326	55 261	59 659	59 659	60 823	63 484	66 205
1.4 - Asset Management		237	1 538	7 141	–	–	–	–	–	–
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		33 303	29 050	36 851	37 588	38 293	38 293	31 057	32 636	31 834
2.1 - Municipal Manager, Town Secretary and Chief Execut		31 097	27 124	32 980	32 398	33 714	33 714	16 467	17 224	15 899
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		2 206	1 926	3 871	5 190	4 579	4 579	4 028	4 213	4 403
2.3 - Governance Function		–	–	–	–	–	–	5 796	6 062	6 335
2.4 - Risk Management		–	–	–	–	–	–	1 302	1 362	1 424
2.5 - Marketing, Customer Relations, Publicity and Media C		–	–	–	–	–	–	3 464	3 774	3 774
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		17 921	20 675	23 690	34 090	28 491	28 491	32 821	34 295	33 772
3.1 - Community Halls and Facilities		7 674	9 431	9 166	17 956	15 935	15 935	9 324	9 753	10 192
3.2 - Libraries and Archives		2 520	2 041	2 647	2 773	2 726	2 726	3 009	3 111	3 184
3.3 - Literacy Programmes		2 104	3 195	4 330	5 085	3 983	3 983	4 766	4 985	5 209
3.4 - Solid Waste Removal		1 207	1 389	1 440	1 971	1 756	1 756	3 025	3 164	2 307
3.5 - Disaster Management		2 286	1 615	1 839	290	209	209	4 320	4 519	3 722
3.6 - Cemeteries, Funeral Parlours and Crematoriums		–	155	–	100	100	100	200	209	219
3.7 - Child Care Facilities		–	–	–	–	–	–	–	–	–
3.8 - Recreational Facilities		–	–	–	–	–	–	–	–	–
3.9 - Sports Grounds and Stadiums		2 131	2 849	4 268	5 916	3 782	3 782	5 848	6 117	6 393
3.10 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	2 329	2 436	2 546
Vote 4 - Corporate services		40 398	43 313	48 665	50 723	55 929	55 929	65 673	57 194	50 234
4.1 - Administrative and Corporate Support		19 902	22 987	27 204	24 820	29 313	29 313	35 082	25 195	22 795
4.2 - Property Services		–	–	–	–	–	–	–	–	–
4.3 - Human Resources		18 243	17 690	18 816	23 098	23 577	23 577	15 246	15 947	16 665
4.4 - Information Technology		2 253	2 636	2 645	2 805	3 040	3 040	5 508	5 762	6 021
4.5 - Legal Services		–	–	–	–	–	–	2 656	2 778	1 903
4.6 - Fleet Management		–	–	–	–	–	–	7 181	7 512	2 850
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		18 856	15 126	19 703	13 006	14 356	14 356	13 701	14 332	12 477
5.1 - Economic Development/Planning		12 829	9 471	12 470	11 345	11 621	11 621	10 234	10 705	9 486
5.2 - Town Planning, Building Regulations and Enforcement		6 026	5 655	7 233	1 661	2 735	2 735	3 467	3 627	2 990
5.3 - Housing		–	–	–	–	–	–	–	–	–
5.4 - Tourism		–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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		**37 273**	**20 769**	**19 905**	**21 945**	**35 991**	**35 991**	**37 726**	**35 800**	**34 244**
6.1 - Roads		34 191	18 304	15 947	17 697	17 345	17 345	18 801	19 666	20 551
6.2 - Project Management Unit		635	29	231	288	286	286	2 639	2 760	2 885
6.3 - Street Cleaning		2 446	2 437	3 727	3 960	3 860	3 860	4 809	2 868	2 997
6.4 - Electricity		–	–	–	–	14 500	14 500	11 477	10 505	7 811
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		**16 137**	**18 785**	**17 988**	**19 395**	**19 996**	**19 996**	**19 758**	**20 667**	**21 097**
7.1 - Mayor and Council		16 137	18 785	17 988	19 395	19 996	19 996	19 758	20 667	21 097
7.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–
12.1 - Finance		–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	215 972	208 428	230 269	232 008	252 715	252 715	261 561	258 407	249 862
Surplus/(Deficit) for the year	2	33 907	31 923	31 634	35 063	46 172	46 172	34 541	36 083	38 983

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	37	515	580	685	595	595	547	715	747	781
Sale of Goods and Rendering of Services		484	155	217	173	14 885	14 885	377	11 763	10 804	8 124
Agency services		-	19	157	160	180	180	149	200	209	219
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		861	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		5 548	5 112	8 254	8 418	10 286	10 286	7 934	12 000	12 552	13 117
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		525	700	682	707	638	638	545	765	800	836
Licence and permits		2	1	31	2	10	10	18	20	21	22
Operational Revenue		662	1 040	803	450	6 132	6 132	5 190	1 650	1 726	1 804
Non-Exchange Revenue											
Property rates	2	17 853	18 646	18 533	19 471	18 047	18 047	17 405	21 990	23 001	24 036
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		194 474	172 716	189 994	200 980	200 980	200 980	200 772	211 327	207 360	199 713
Interest		168	1 115	1 024	1 030	1 030	1 030	908	1 200	1 255	1 312
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	(0)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contril		**220 614**	**200 020**	**220 275**	**232 076**	**252 784**	**252 784**	**233 842**	**261 629**	**258 476**	**249 962**
Expenditure											
Employee related costs	2	61 177	63 111	68 548	82 581	78 237	78 237	64 764	88 862	90 727	94 718
Remuneration of councillors		14 217	13 750	15 411	16 367	15 982	15 982	13 405	15 934	16 667	17 417
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	609	665	1 685	1 745	2 026	2 026	1 855	1 820	1 904	1 989
Debt impairment	3	1 584	1 023	399	1 000	100	100	32	900	941	984
Depreciation and amortisation		27 675	34 305	40 020	25 269	29 009	29 009	28 687	29 300	30 648	32 027
Interest		3	3	10	-	-	-	5	-	-	-
Contracted services		61 142	49 396	58 633	57 795	78 856	78 856	56 441	74 420	64 953	54 364
Transfers and subsidies		15 085	4 902	4 340	4 200	4 650	4 650	3 878	3 800	3 975	3 154
Irrecoverable debts written off		-	6 733	-	-	-	-	-	-	-	-
Operational costs		34 981	34 071	41 051	43 051	43 855	43 855	39 384	46 524	48 592	45 209
Losses on disposal of Assets		226	469	125	-	-	-	-	-	-	-
Other Losses		-	-	23	-	-	-	1	-	-	-
Total Expenditure		**216 699**	**208 428**	**230 245**	**232 008**	**252 715**	**252 715**	**208 453**	**261 561**	**258 407**	**249 862**
Surplus/(Deficit)		**3 915**	**(8 408)**	**(9 970)**	**68**	**68**	**68**	**25 389**	**68**	**69**	**100**
Transfers and subsidies - capital (monetary	6	29 266	40 331	41 627	34 995	46 104	46 104	32 103	34 473	36 014	38 883
Transfers and subsidies - capital (in-kind)	6	1 511	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**34 692**	**31 923**	**31 657**	**35 063**	**46 172**	**46 172**	**57 492**	**34 541**	**36 083**	**38 983**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**34 692**	**31 923**	**31 657**	**35 063**	**46 172**	**46 172**	**57 492**	**34 541**	**36 083**	**38 983**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**34 692**	**31 923**	**31 657**	**35 063**	**46 172**	**46 172**	**57 492**	**34 541**	**36 083**	**38 983**
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**34 692**	**31 923**	**31 657**	**35 063**	**46 172**	**46 172**	**57 492**	**34 541**	**36 083**	**38 983**

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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 111]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–	–
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		258	206	216	1 087	435	435	435	739	304	261
Vote 2 - Municipal Manager's Office		299	303	479	435	364	364	364	435	348	348
Vote 3 - Community and Social Services		3 133	2 837	11 292	2 391	3 696	3 696	3 696	3 870	10 339	9 600
Vote 4 - Corporate services		7 760	2 460	2 867	8 494	7 961	7 961	7 961	2 530	4 409	3 200
Vote 5 - Economic Development and Planning		158	1 065	891	1 374	1 374	1 374	1 374	287	1 652	304
Vote 6 - Technical Services		43 849	71 885	70 397	57 823	86 850	86 850	86 850	33 333	41 212	37 463
Vote 7 - Executive and Council		653	2 599	–	3 250	3 030	3 030	3 030	–	870	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 111]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		56 110	81 356	85 942	74 854	103 710	103 710	103 710	41 194	59 134	54 220
Total Capital Expenditure - Vote		56 110	81 356	85 942	74 854	103 710	103 710	103 710	41 194	59 134	54 220
Capital Expenditure - Functional											
Governance and administration		8 970	5 569	3 563	13 266	11 790	11 790	31 546	3 704	5 930	6 852
Executive and council		952	2 902	479	3 685	3 394	3 394	9 492	435	1 217	3 391
Finance and administration		8 018	2 666	3 083	9 581	8 396	8 396	22 054	3 270	4 713	3 461
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		3 133	2 837	11 292	2 391	3 696	3 696	18 218	3 870	10 339	9 600
Community and social services		3 133	2 837	11 292	2 391	3 696	3 696	18 218	3 870	10 339	9 600
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		44 007	72 950	71 088	59 197	88 224	88 224	267 894	33 620	42 864	37 768
Planning and development		27 341	45 025	61 493	54 562	48 441	48 441	177 921	32 463	34 664	34 768
Road transport		16 666	27 926	9 595	4 635	39 783	39 783	89 973	1 157	8 200	3 000
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	56 110	81 356	85 942	74 854	103 710	103 710	317 657	41 194	59 134	54 220
Funded by:											
National Government		14 451	35 821	36 554	30 430	37 482	37 482	126 701	29 977	31 317	33 811
Provincial Government		–	–	–	–	2 609	2 609	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	14 451	35 821	36 554	30 430	40 090	40 090	126 701	29 977	31 317	33 811
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		41 659	45 535	49 388	44 424	63 619	63 619	190 957	11 217	27 817	20 409
Total Capital Funding	7	56 110	81 356	85 942	74 854	103 710	103 710	317 657	41 194	59 134	54 220

References

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

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

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

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

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Finance		-	-	-	-	-	-	-	-	-	-
1.1 - [Name of sub-vote]									-	-	-
1.2 - [Name of sub-vote]									-	-	-
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 - Child Care Facilities									-	-	-
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]									-	-	-

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]									–	–	–
8.2 - [Name of sub-vote]									–	–	–
8.3 - [Name of sub-vote]									–	–	–
8.4 - [Name of sub-vote]									–	–	–
8.5 - [Name of sub-vote]									–	–	–
8.6 - [Name of sub-vote]									–	–	–
8.7 - [Name of sub-vote]									–	–	–
8.8 - [Name of sub-vote]									–	–	–
8.9 - [Name of sub-vote]									–	–	–
8.10 - [Name of sub-vote]									–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]									–	–	–
9.2 - [Name of sub-vote]									–	–	–
9.3 - [Name of sub-vote]									–	–	–
9.4 - [Name of sub-vote]									–	–	–
9.5 - [Name of sub-vote]									–	–	–
9.6 - [Name of sub-vote]									–	–	–
9.7 - [Name of sub-vote]									–	–	–
9.8 - [Name of sub-vote]									–	–	–
9.9 - [Name of sub-vote]									–	–	–
9.10 - [Name of sub-vote]									–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]									–	–	–
10.2 - [Name of sub-vote]									–	–	–
10.3 - [Name of sub-vote]									–	–	–
10.4 - [Name of sub-vote]									–	–	–
10.5 - [Name of sub-vote]									–	–	–
10.6 - [Name of sub-vote]									–	–	–
10.7 - [Name of sub-vote]									–	–	–
10.8 - [Name of sub-vote]									–	–	–
10.9 - [Name of sub-vote]									–	–	–
10.10 - [Name of sub-vote]									–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]									–	–	–
11.2 - [Name of sub-vote]									–	–	–
11.3 - [Name of sub-vote]									–	–	–
11.4 - [Name of sub-vote]									–	–	–
11.5 - [Name of sub-vote]									–	–	–
11.6 - [Name of sub-vote]									–	–	–
11.7 - [Name of sub-vote]									–	–	–
11.8 - [Name of sub-vote]									–	–	–
11.9 - [Name of sub-vote]									–	–	–
11.10 - [Name of sub-vote]									–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
12.1 - Finance									–	–	–
12.2 - [Name of sub-vote]									–	–	–
12.3 - [Name of sub-vote]									–	–	–
12.4 - [Name of sub-vote]									–	–	–
12.5 - [Name of sub-vote]									–	–	–
12.6 - [Name of sub-vote]									–	–	–
12.7 - [Name of sub-vote]									–	–	–
12.8 - [Name of sub-vote]									–	–	–
12.9 - [Name of sub-vote]									–	–	–
12.10 - [Name of sub-vote]									–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]									–	–	–
13.2 - [Name of sub-vote]									–	–	–
13.3 - [Name of sub-vote]									–	–	–
13.4 - [Name of sub-vote]									–	–	–
13.5 - [Name of sub-vote]									–	–	–
13.6 - [Name of sub-vote]									–	–	–
13.7 - [Name of sub-vote]									–	–	–
13.8 - [Name of sub-vote]									–	–	–
13.9 - [Name of sub-vote]									–	–	–
13.10 - [Name of sub-vote]									–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]									–	–	–
14.2 - [Name of sub-vote]									–	–	–
14.3 - [Name of sub-vote]									–	–	–
14.4 - [Name of sub-vote]									–	–	–
14.5 - [Name of sub-vote]									–	–	–
14.6 - [Name of sub-vote]									–	–	–
14.7 - [Name of sub-vote]									–	–	–
14.8 - [Name of sub-vote]									–	–	–
14.9 - [Name of sub-vote]									–	–	–
14.10 - [Name of sub-vote]									–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]									–	–	–

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
15.2 - [Name of sub-vote]									–	–	–
15.3 - [Name of sub-vote]									–	–	–
15.4 - [Name of sub-vote]									–	–	–
15.5 - [Name of sub-vote]									–	–	–
15.6 - [Name of sub-vote]									–	–	–
15.7 - [Name of sub-vote]									–	–	–
15.8 - [Name of sub-vote]									–	–	–
15.9 - [Name of sub-vote]									–	–	–
15.10 - [Name of sub-vote]									–	–	–
Capital multi-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Finance		**258**	**206**	**216**	**1 087**	**435**	**435**	**435**	**739**	**304**	**261**
1.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.3 - Finance		358	206	216	1 087	435	435	435	739	304	261
1.4 - Asset Management		(100)	–	–	–	–	–	–	–	–	–
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		**299**	**303**	**479**	**435**	**364**	**364**	**364**	**435**	**348**	**348**
2.1 - Municipal Manager, Town Secretary and Chief Exe		299	303	479	435	364	364	364	435	348	348
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–	–
2.3 - Governance Function		–	–	–	–	–	–	–	–	–	–
2.4 - Risk Management		–	–	–	–	–	–	–	–	–	–
2.5 - Marketing, Customer Relations, Publicity and Medi		–	–	–	–	–	–	–	–	–	–
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		**3 133**	**2 837**	**11 292**	**2 391**	**3 696**	**3 696**	**3 696**	**3 870**	**10 339**	**9 600**
3.1 - Community Halls and Facilities		3 133	2 837	11 292	2 391	3 696	3 696	3 696	3 870	10 339	9 600
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 - Child Care Facilities		–	–	–	–	–	–	–	–	–	–
3.8 - Recreational Facilities		–	–	–	–	–	–	–	–	–	–
3.9 - Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–	–
3.10 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate services		**7 760**	**2 460**	**2 867**	**8 494**	**7 961**	**7 961**	**7 961**	**2 530**	**4 409**	**3 200**
4.1 - Administrative and Corporate Support		6 879	1 656	1 902	7 790	7 355	7 355	7 355	1 722	3 870	2 870
4.2 - Property Services		881	804	964	348	383	383	383	409	539	330
4.3 - Human Resources		–	–	–	–	–	–	–	–	–	–
4.4 - Information Technology		–	–	–	357	223	223	223	400	–	–
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		**158**	**1 065**	**691**	**1 374**	**1 374**	**1 374**	**1 374**	**287**	**1 652**	**304**
5.1 - Economic Development/Planning		158	1 065	691	1 374	1 374	1 374	1 374	287	1 652	304
5.2 - Town Planning, Building Regulations and Enforce		–	–	–	–	–	–	–	–	–	–
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		**43 849**	**71 885**	**70 397**	**57 823**	**86 850**	**86 850**	**86 850**	**33 333**	**41 212**	**37 463**
6.1 - Roads		16 666	27 926	9 595	4 635	39 783	39 783	39 783	1 157	8 200	3 000
6.2 - Project Management Unit		27 183	43 959	60 802	53 188	47 067	47 067	47 067	32 177	33 012	34 463
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]		–	–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 7 - Executive and Council		653	2 599	–	3 250	3 030	3 030	3 030	–	870	3 043
7.1 - Mayor and Council		653	2 599	–	3 250	3 030	3 030	3 030	–	870	3 043
7.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
12.1 - Finance		–	–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		56 110	81 356	85 942	74 854	103 710	103 710	103 710	41 194	59 134	54 220
Total Capital Expenditure		56 110	81 356	85 942	74 854	103 710	103 710	103 710	41 194	59 134	54 220

Multi-year appropriation for Budget Year 2024/25 in the 2023/24 Annual Budget				Multi-year appropriation for 2025/26 in the 2023/24 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2024/25	Adjustments in 2023/24	Downward adjustments for 2024/25	Appropriation carried forward	Appropriation for 2024/25	Adjustments in 2023/24	Downward adjustments for 2024/25	Appropriation carried forward	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

Multi-year appropriation for Budget Year 2024/25 in the 2023/24 Annual Budget				Multi-year appropriation for 2025/26 in the 2023/24 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2024/25	Adjustments in 2023/24	Downward adjustments for 2024/25	Appropriation carried forward	Appropriation for 2024/25	Adjustments in 2023/24	Downward adjustments for 2024/25	Appropriation carried forward	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–

Multi-year appropriation for Budget Year 2024/25 in the 2023/24 Annual Budget				Multi-year appropriation for 2025/26 in the 2023/24 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2024/25	Adjustments in 2023/24	Downward adjustments for 2024/25	Appropriation carried forward	Appropriation for 2024/25	Adjustments in 2023/24	Downward adjustments for 2024/25	Appropriation carried forward	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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KZN293 Ndwedwe - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	12 656	11 731	11 731	–	18 691	19 551	20 431
Service charges		–	–	–	512	476	476	–	607	635	664
Other revenue		–	–	–	25 382	38 617	38 617	–	23 713	25 492	23 716
Transfers and Subsidies - Operational	1	462 162	888 877	1 368 434	200 980	200 980	200 980	1 684 726	211 327	207 360	199 713
Transfers and Subsidies - Capital	1	–	–	–	44 995	60 604	60 604	–	45 950	46 519	46 894
Interest		–	–	–	8 418	10 286	10 286	–	12 000	12 552	13 117
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(4 624)	(4 513)	2 056	(225 087)	(224 645)	(224 645)	(7 164)	(243 746)	(237 828)	(227 245)
Interest		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(4 200)	–	–	–	(3 800)	(3 975)	(3 154)
NET CASH FROM/(USED) OPERATING ACTIVITIES		457 538	884 364	1 370 491	63 656	98 049	98 049	1 677 562	64 743	70 306	73 935
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(86 083)	(119 266)	(119 266)	–	(47 373)	(68 004)	(62 353)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	(86 083)	(119 266)	(119 266)	–	(47 373)	(68 004)	(62 353)
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		457 538	884 364	1 370 491	(22 426)	(21 217)	(21 217)	1 677 562	17 370	2 302	11 582
Cash/cash equivalents at the year begin:	2	–	–	–	77 258	80 357	80 357	–	59 140	76 510	78 812
Cash/cash equivalents at the year end:	2	457 538	884 364	1 370 491	54 832	59 140	59 140	1 677 562	76 510	78 812	90 394

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	462 162	888 877	1 368 434	292 943	322 694	322 694	1 684 726	312 289	312 109	304 334
Total payments	(4 624)	(4 513)	2 056	(315 370)	(343 911)	(343 911)	(7 164)	(294 919)	(309 807)	(292 752)
	457 538	884 364	1 370 491	(22 426)	(21 217)	(21 217)	1 677 562	17 370	2 302	11 582

KZN293 Ndwedwe - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CAPITAL EXPENDITURE										
Total New Assets	1	73 711	147 396	224 336	70 272	102 345	102 345	39 255	57 351	53 568
Roads Infrastructure		26 697	64 241	99 219	6 736	40 626	40 626	–	20 141	21 746
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 750	4 342	4 342	948	948	948	–	1 783	1 783
Water Supply Infrastructure		511	4 627	10 593	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		616	2 741	3 814	217	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***29 574***	***75 951***	***117 968***	***7 901***	***41 574***	***41 574***	**–**	***21 924***	***23 528***
Community Facilities		9 095	26 229	50 367	29 957	31 752	31 752	24 341	15 523	16 414
Sport and Recreation Facilities		3 334	5 346	5 346	–	–	–	8 636	–	–
Community Assets		***12 429***	***31 575***	***55 713***	***29 957***	***31 752***	***31 752***	***32 977***	***15 523***	***16 414***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		347	1 142	4 783	13 652	14 568	14 568	2 435	6 043	4 609
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***347***	***1 142***	***4 783***	***13 652***	***14 568***	***14 568***	***2 435***	***6 043***	***4 609***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		17	17	17	–	–	–	174	261	–
Intangible Assets		***17***	***17***	***17***	–	–	–	***174***	***261***	–
Computer Equipment		1 097	1 538	2 861	1 643	1 292	1 292	1 409	939	1 017
Furniture and Office Equipment		3 805	5 063	6 181	2 113	1 382	1 382	1 817	878	826
Machinery and Equipment		13 199	15 491	18 453	4 400	1 391	1 391	443	7 870	1 087
Transport Assets		13 243	16 619	18 358	10 605	10 385	10 385	–	3 913	6 087
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	6 229	12 843	15 318	4 409	1 365	1 365	1 939	1 783	652
Roads Infrastructure		2 374	7 582	7 582	1 304	1 304	1 304	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2 374***	***7 582***	***7 582***	***1 304***	***1 304***	***1 304***	–	–	–
Community Facilities		2 784	3 680	5 429	1 365	61	61	1 330	1 217	652
Sport and Recreation Facilities		354	863	1 210	–	–	–	–	565	–
Community Assets		***3 138***	***4 543***	***6 639***	***1 365***	***61***	***61***	***1 330***	***1 783***	***652***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		718	718	1 097	435	–	–	609	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***718***	***718***	***1 097***	***435***	–	–	***609***	–	–
Biological or Cultivated Assets		–	–	–	1 304	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Upgrading of Existing Assets	6	**1 565**	**2 623**	**9 150**	**174**	–	–	–	–	–
Roads Infrastructure		1 565	1 930	1 930	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***1 565***	***1 930***	***1 930***	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	6 527	174	–	–	–	–	–
Sport and Recreation Facilities		–	694	694	–	–	–	–	–	–
Community Assets		**–**	***694***	***7 221***	***174***	**–**	**–**	**–**	**–**	**–**
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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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	**81 506**	**162 862**	**248 804**	**74 854**	**103 710**	**103 710**	**41 194**	**59 134**	**54 220**
Roads Infrastructure		30 636	73 753	108 731	8 040	41 930	41 930	–	20 141	21 746
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 750	4 342	4 342	948	948	948	–	1 783	1 783
Water Supply Infrastructure		511	4 627	10 593	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		616	2 741	3 814	217	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***33 513***	***85 464***	***127 481***	***9 205***	***42 878***	***42 878***	**–**	***21 924***	***23 528***
Community Facilities		11 879	29 909	62 323	31 496	31 813	31 813	25 671	16 741	17 066
Sport and Recreation Facilities		3 688	6 902	7 250	–	–	–	8 636	555	–
Community Assets		***15 567***	***36 811***	***69 573***	***31 496***	***31 813***	***31 813***	***34 307***	***17 306***	***17 066***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 065	1 859	5 879	14 087	14 568	14 568	3 043	6 043	4 609
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 065***	***1 859***	***5 879***	***14 087***	***14 568***	***14 568***	***3 043***	***6 043***	***4 609***
Biological or Cultivated Assets		**–**	**–**	**–**	**1 304**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		17	17	17	–	–	–	174	261	–
Intangible Assets		***17***	***17***	***17***	**–**	**–**	**–**	***174***	***261***	**–**
Computer Equipment		**1 097**	**1 538**	**2 861**	**1 643**	**1 292**	**1 292**	**1 409**	**939**	**1 017**
Furniture and Office Equipment		**3 805**	**5 063**	**6 181**	**2 113**	**1 382**	**1 382**	**1 817**	**878**	**826**
Machinery and Equipment		**13 199**	**15 491**	**18 453**	**4 400**	**1 391**	**1 391**	**443**	**7 870**	**1 087**
Transport Assets		**13 243**	**16 619**	**18 358**	**10 605**	**10 385**	**10 385**	**–**	**3 913**	**6 087**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**81 506**	**162 862**	**248 804**	**74 854**	**103 710**	**103 710**	**41 194**	**59 134**	**54 220**

KZN293 Ndwedwe - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSET REGISTER SUMMARY - PPE (WDV)	5	403 562	444 190	483 441	540 015	558 142	558 142	570 046	598 774	573 089
Roads Infrastructure		155 312	174 719	190 772	173 470	230 023	230 023	233 566	241 458	250 403
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 750	4 342	–	948	4 021	4 021	1 104	3 035	4 513
Water Supply Infrastructure		42 246	46 248	51 980	24 260	24 260	24 260	24 180	24 096	24 008
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		616	2 741	2 741	1 426	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	1 077	1 241	–	–	–	–	–	–
Infrastructure		***199 924***	***229 127***	***246 734***	***200 104***	***258 303***	***258 303***	***258 850***	***268 588***	***278 925***
Community Assets		100 362	94 702	55 971	245 190	200 531	200 531	226 277	235 751	244 192
Heritage Assets		**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**
Investment properties		–	–	–	–	–	–	–	–	–
Other Assets		20 908	20 596	24 356	34 956	49 722	49 722	39 392	41 937	3 306
Biological or Cultivated Assets		–	–	–	1 304	–	–	–	–	–
Intangible Assets		139	36	26	–	182	182	190	460	470
Computer Equipment		**3 285**	**2 529**	**2 604**	**2 861**	**2 746**	**2 746**	**3 077**	**5 044**	**7 138**
Furniture and Office Equipment		**40 238**	**60 901**	**119 407**	**6 553**	**4 506**	**4 506**	**5 751**	**5 179**	**4 702**
Machinery and Equipment		**21 761**	**20 670**	**19 972**	**25 521**	**19 467**	**19 467**	**17 408**	**22 550**	**20 750**
Transport Assets		**16 774**	**15 458**	**14 200**	**23 355**	**22 514**	**22 514**	**18 930**	**19 093**	**13 435**
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	**403 562**	**444 190**	**483 441**	**540 015**	**558 142**	**558 142**	**570 046**	**598 774**	**573 089**
EXPENDITURE OTHER ITEMS		**46 680**	**32 421**	**36 357**	**32 724**	**36 142**	**36 142**	**41 461**	**43 368**	**45 319**
Depreciation	7	24 152	26 778	30 029	25 269	29 009	29 009	29 300	30 648	32 027
Repairs and Maintenance by Asset Class	3	**22 528**	**5 643**	**6 328**	**7 455**	**7 133**	**7 133**	**12 160**	**12 720**	**13 292**
Roads Infrastructure		17 336	87	687	1 400	1 320	1 320	5 265	5 508	5 755
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***17 336***	***87***	***687***	***1 400***	***1 320***	***1 320***	***5 265***	***5 508***	***5 755***
Community Facilities		708	1 002	635	2 000	1 532	1 532	3 515	3 677	3 842
Sport and Recreation Facilities		505	840	449	600	634	634	700	732	765
Community Assets		***1 213***	***1 842***	***1 084***	***2 600***	***2 166***	***2 166***	***4 215***	***4 409***	***4 607***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		423	814	1 599	750	692	692	200	209	219
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***423***	***814***	***1 599***	***750***	***692***	***692***	***200***	***209***	***219***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**52**	**246**	–	–	–	–	–	–	–
Furniture and Office Equipment		**71**	**94**	**257**	**55**	**60**	**60**	**80**	**84**	**87**
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		3 434	2 559	2 702	2 650	2 895	2 895	2 400	2 510	2 623
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	-	-	-	-	-	-	-
Immature		–	–	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**46 680**	**32 421**	**36 357**	**32 724**	**36 142**	**36 142**	**41 461**	**43 368**	**45 319**
Renewal and upgrading of Existing Assets as % of total capex		*9.6%*	*9.5%*	*9.8%*	*6.1%*	*1.3%*	*1.3%*	*4.7%*	*3.0%*	*1.2%*
Renewal and upgrading of Existing Assets as % of deprecn		*32.3%*	*57.8%*	*81.5%*	*18.1%*	*4.7%*	*4.7%*	*6.6%*	*5.8%*	*2.0%*
R&M as a % of PPE & Investment Property		*5.6%*	*1.3%*	*1.3%*	*1.4%*	*1.3%*	*1.3%*	*2.1%*	*2.1%*	*2.3%*
Renewal and upgrading and R&M as a % of PPE and Investment Proper		*7.5%*	*4.8%*	*6.4%*	*2.2%*	*1.5%*	*1.5%*	*2.5%*	*2.4%*	*2.4%*

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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)		693 398	622 366	490 049	650 000	530 000	530 000	600 000	627 600	655 842
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		693 398	622 366	490 049	650 000	530 000	530 000	600 000	627 600	655 842
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	693 398	622 366	490 049	650 000	530 000	530 000	600 000	627 600	655 842
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)**		(1 188)	(1 233)	(1 075)	(4 156)	(4 156)	(4 156)	(6 345)	(6 636)	(6 935)
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		(1 188)	(1 233)	(1 075)	(4 156)	(4 156)	(4 156)	(6 345)	(6 636)	(6 935)

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

Operational Expenditure Budget for 2024/2025 MTREF

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.

2024/2025 APPROVED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
FINANCE							
REVENUE							
Interest, Dividend and Rent on Land							
D0001/IR01061/F2494/X049/R0105/001/FIN	Interest Earned on Short Term Investments	- 8 417 682.00	- 10 286 439.12	- 12 000 000.00	- 12 000 000.00	- 12 552 000.00	- 13 116 840.00
D0001/IR01070/F0001/X049/R0105/001/FIN	Interest Earned	-	-	-	-	-	-
D0001/IR01143/F2496/X049/R0106/001/FIN	Interest on Outstanding Debtors	- 1 030 000.00	- 1 030 000.00	- 1 200 000.00	- 1 200 000.00	- 1 255 200.00	- 1 311 684.00
Total		**- 9 447 682.00**	**- 11 316 439.12**	**- 13 200 000.00**	**- 13 200 000.00**	**- 13 807 200.00**	**- 14 428 524.00**
				-			
Licences or Permits				-			
D0001/IR01410/F0044/X049/R0106/001/FIN	Business Licensing	- 2 000.00	- 10 000.00	- 20 000.00	- 20 000.00	- 20 920.00	- 21 861.40
Total		**- 2 000.00**	**- 10 000.00**	**- 20 000.00**	**- 20 000.00**	**- 20 920.00**	**- 21 861.40**
				-			
Agency services				-			
D0001/IR02403/F0039/X049/R0106/001/FIN	Agency Fees (Transport)	- 160 000.00	- 180 000.00	- 200 000.00	- 200 000.00	- 209 200.00	- 218 614.00
Total		**- 160 000.00**	**- 180 000.00**	**- 200 000.00**	**- 200 000.00**	**- 209 200.00**	**- 218 614.00**
				-			
				-			
Operational Revenue				-			
D0001/IR01411/F0045/X049/R0105/001/FIN	Administrative Handling	- 150 000.00	- 3 942 037.94	- 200 000.00	- 200 000.00	- 209 200.00	- 218 614.00
D0001/IR01420/F0045/X049/R0105/001/FIN	Insurance Refund	- 150 000.00	- 610 000.00	- 250 000.00	- 250 000.00	- 261 500.00	- 273 267.50
D0001/IR01424/F0045/X049/R0105/001/FIN	Skills Development Levy Refund	- 150 000.00	- 1 580 144.90	- 500 000.00	- 500 000.00	- 523 000.00	- 546 535.00
Total		**- 450 000.00**	**- 6 132 182.84**	**- 950 000.00**	**- 950 000.00**	**- 993 700.00**	**- 1 038 416.50**
				-			
Rental from Fixed Assets				-			
D0001/IR01221/F0046/X049/R0106/001/FIN	Hall Hire	- 10 000.00	- 10 000.00	- 50 000.00	- 50 000.00	- 52 300.00	- 54 653.50
D0001/IR01221/F0045/X049/R0106/001/FIN	Rental Income (Hall Hire)	-	-	-	-	-	-
D0001/IR01451/F0046/X049/R0105/001/FIN	Hiring of plant and Equipment	-	-	-	-	-	-
D0001/IR01102/F0001/X049/R0105/001/FIN	Rental Income	- 697 353.75	-	-	-	-	-
D0001/IR01102/F0046/X049/R0105/001/FIN	Rental Income		- 627 871.15	- 750 000.00	- 714 757.48	- 747 636.32	- 781 279.96
Total		**- 707 353.75**	**- 637 871.15**	**- 800 000.00**	**- 764 757.48**	**- 799 936.32**	**- 835 933.46**
				-			
Sales of Goods and Rendering of Services				-			
D0001/IR01113/F0047/X049/R0106/001/FIN	Sale of Tender Documents	- 160 000.00	- 362 000.00	- 250 000.00	- 250 000.00	- 261 500.00	- 273 267.50
D0001/IR01429/F0047/X049/R0106/001/FIN	Building Plan Approval	- 2 000.00	- 2 000.00	- 10 000.00	- 10 000.00	- 10 460.00	- 10 930.70
D0001/IR01435/F0047/X049/R0105/001/FIN	Clearance Certificates	- 6 000.00	- 16 000.00	- 20 000.00	- 20 000.00	- 20 920.00	- 21 861.40
Total		**- 168 000.00**	**- 380 000.00**	**- 280 000.00**	**- 280 000.00**	**- 292 880.00**	**- 306 059.60**
				-			
Property Rates			-	-		-	-
D0001/IR007141/F2496/X049/R3696/001/FIN	Property Rates:Communal Land:Business and Commerci	- 3 175 906.50	- 3 175 906.50	- 4 876 483.20	- 4 634 731.20	- 4 847 928.84	- 5 066 085.63

2024/2025 APPROVED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
D0001/IR007145/F2496/X049/R0106/001/FIN	Property Rates (Farm Properties:Agricultural Purposes)	- 3 994 608.89	- 2 571 207.89	- 6 449 501.31	- 6 045 002.97	- 6 323 073.11	- 6 607 611.40
D0001/IR007144/F2496/X049/R0106/001/FIN	Property Rates (Farm Properties:Residential Properties)	- 367 979.46	- 367 979.46	- 931 910.76	- 877 284.32	- 917 639.40	- 958 933.17
D0001/IR007142/F2496/X049/R0106/001/FIN	Property Rates (Industrial Properties)	- 125 820.00	- 125 820.00	- 175 794.00	- 167 079.00	- 174 764.63	- 182 629.04
D0001/IR007144/F2496/X049/R0105/001/FIN	Property Rates (Municipal Properties)VACANT LAND	- 29 426.25	- 29 426.25	- 43 502.58	- 40 952.56	- 42 836.38	- 44 764.01
D0001/IR007146/F0001/X049/R0106/001/FIN	Property Rates (Special Rating Area)PBO	-	-	-	-	-	-
D0001/IR007146/F2496/X049/R0106/001/FIN	Property Rates (Special Rating Area)PBO	- 8 430.00	- 8 430.00	- 3 584.63	- 3 359.81	- 3 514.36	- 3 672.51
D0001/IR007141/F2496/X049/R0106/001/FIN	Property Rates (State-owned Properties)	- 15 925 157.25	- 15 925 157.25	- 17 948 205.52	- 16 565 792.10	- 17 327 818.54	- 18 107 570.37
O3612/IR007148/F2496/X049/R0106/001/FIN	Property Rates- Rebate Vacant Land	14 640.26	14 640.26	26 163.27	24 629.64	25 762.60	26 921.92
O3612/IR007145/F2496/X049/R0105/001/FIN	Property Rates- Rebates Agricultural	2 930 089.57	2 930 089.57	4 598 362.79	4 309 963.73	4 508 222.06	4 711 092.05
O3612/IR007141/F2496/X049/R0106/001/FIN	Property Rates- Rebates Business	801 054.00	801 054.00	1 832 917.20	1 625 296.20	1 700 059.83	1 776 562.52
O3612/IR007144/F2496/X049/R0106/001/FIN	Property Rates- Rebates Residential	410 701.00	410 701.00	287 268.20	143 538.40	150 141.17	156 897.52
O3612/IR007142/F2496/X049/R0106/001/FIN	Property Rates- Rebates Industrial				116 754.00	122 124.68	127 620.29
O3612/IR007147/F2496/X049/R0106/001/FIN	Property Rates- Rebates Public Services				124 410.00	130 132.86	135 988.84
O3612/IR01481/F2496/X049/R5253/001/FIN	Property Rates (Rebate)		-	-		-	-
Total		**- 19 470 843.53**	**- 18 047 442.53**	**- 23 684 270.54**	**- 21 989 609.99**	**- 23 001 132.05**	**- 24 036 182.99**
				-			
Transfers and Subsidies		- 7 109 598.57	- 10 937 843.95	-			
D0001/IR02318/F1177/X049/R0105/001/FIN	FMG	- 3 100 000.00	- 3 100 000.00	- 3 000 000.00	- 3 000 000.00	- 3 000 000.00	- 3 000 000.00
D0001/IR02344/F0041/X049/R0105/001/FIN	National Revenue Fund (Equitable Share)	- 194 116 000.00	- 194 116 000.00	- 18 419 131.44	- 19 766 554.41	- 20 673 719.58	- 21 632 338.96
Total		**- 197 216 000.00**	**- 197 216 000.00**	**- 21 419 131.44**	**- 22 766 554.41**	**- 23 673 719.58**	**- 24 632 338.96**
TOTAL REVENUE		**- 227 621 879.27**	**- 233 919 935.64**	**- 60 553 401.98**	**- 60 170 921.88**	**- 62 798 687.95**	**- 65 517 930.90**
				-			
EXPENDITURE				-			
Depreciation and Amortisation				-			
O0001/IE00030/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Computer So	-	10 001.59	9 525.21	9 525.21	9 963.37	10 411.73
O0001/IE00709/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Computer)	1 317 508.79	1 150 632.53	1 077 439.13	1 077 439.13	1 127 001.33	1 177 716.39
O0001/IE00711/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Furniture)	827 456.93	1 075 657.08	1 112 361.78	1 112 361.78	1 163 530.42	1 215 889.29
O0001/IE00715/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Machinery)	2 010 674.78	2 518 030.73	2 641 068.16	2 641 068.16	2 762 557.29	2 886 872.37
O0001/IE00723/F2496/X049/R0106/001/FIN	Depreciation,Amortisation & Impairment (Transport)	2 268 650.50	3 372 147.48	3 584 877.07	3 584 877.07	3 749 781.41	3 918 521.58
O0001/IE07569/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Road)	-	45 112.15	80 020.44	80 020.44	83 701.38	87 467.94
O0001/IE07587/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Road)	7 138 774.21	9 383 810.66	11 633 800.49	11 633 800.49	12 168 955.31	12 716 558.30
O0001/IE07587/F2494/X049/R0105/001/FIN	Depreciation, Amortization & Impairment (Road)	5 438 350.01	3 220 199.37	-	-	-	-
O0001/IE07606/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Community /	5 054 327.67	32 736.03	7 969 626.01	7 969 626.01	8 336 228.81	8 711 359.11
O0001/IE07606/F2494/X049/R0106/001/FIN			7 066 240.00	1 191 575.42			
O0001/IE07625/F2496/X049/R0106/001/FIN	Municipal Running Cost/Municipal Offices/Non-funding	1 212 977.30	1 134 262.27	-	1 191 575.42	1 246 387.89	1 302 475.35
Total		**25 268 720.19**	**29 008 829.89**	**29 300 293.71**	**29 300 293.71**	**30 648 107.22**	**32 027 272.05**
				-			
General Expenditure				-		-	-
	Subsistence and Travelling Allowance			-		-	-

2024/2025 APPROVED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1232-7/IE00143/F0047/X049/R0106/001/FIN	Subsistence, Travelling &Accommodation (Car hire- wit	20 000.00	36 380.00	40 000.00	50 000.00	52 300.00	54 653.50
O1232-7/IE01581/F1177/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Flights)	30 000.00	54 085.00	55 000.00	55 000.00	55 000.00	55 000.00
O1232-7/IE01581/F0041/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Flights)	-	30 000.00	-	25 000.00	26 150.00	27 326.75
O0001/IE00144/F0041/X049/R0105/001/FIN	Subsistence and Travelling Allowance (Own Transport)	25 000.00	49 412.14	60 000.00	60 000.00	62 760.00	65 584.20
O0001/IE00060/F0041/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Travel and S	80 000.00	321 170.00	200 000.00	324 000.00	338 904.00	354 154.68
O1232-10/IE00059/F1177/X049/R0105/001/FIN	Conferences/Training (Registration Fees:Seminars, Conf	90 000.00	90 000.00	80 000.00	80 000.00	80 000.00	80 000.00
O1232-10/IE00059/F0041/X049/R0105/001/FIN	Conferences/Training (Registration Fees:Seminars, Conf	-	20 177.83	-	21 000.00	21 966.00	22 954.47
O0001/IE00759/F0041/X049/R0106/001/FIN	Bank Charges (Bank charges)	225 000.00	240 000.00	250 000.00	250 000.00	261 500.00	273 267.50
	Computer Software, Programs and Licences	-	-	-	-	-	-
O0001/IE00792/F1177/X049/R0105/001/FIN	Computer Software, Programs and Licences (Caseware,	1 384 350.00	1 475 442.00	1 400 000.00	1 400 000.00	1 400 000.00	1 400 000.00
O0001/IE00835/F0041/X049/R0105/001/FIN	Computer Software, Programs and Licences (Consultant	3 150 000.00	4 735 635.50	2 200 000.00	2 220 000.00	2 322 120.00	2 426 615.40
		-	-	-	-	-	-
D0001/IZ00041/F0001/X049/R0106/001/CONTRA	Debt Impairment Provision	1 000 000.00	100 000.00	900 000.00	900 000.00	941 400.00	983 763.00
D0001/IZ00012/F0041/X049/R0105/001/FIN	Decrease in net-realisab		1 000.00	-	-	-	-
O0001/IE00804/F0041/X049/R0106/001/FIN	Insurance(Insurance)	1 900 000.00	1 933 488.34	2 200 000.00	2 230 000.00	2 332 580.00	2 437 546.10
O0001/IE00584/F1177/X049/R0106/001/FIN	Membership Fees (IMFO)	10 000.00	7 000.00	10 000.00	10 000.00	10 000.00	10 000.00
	Professional Fees	-	-	-	-	-	-
O0022-1/IE00835/F1177/X049/R0106/001/FIN	Professional Fees (Asset Verification Projects)	950 000.00	960 840.92	692 367.92	692 367.92	692 367.92	692 367.92
O0022-1/IE00835/F0041/X049/R0106/001/FIN	Professional Fees (Asset Verification Projects) Internal F	-	-	307 632.08	317 632.08	332 243.16	347 194.10
O0022-9/IE00830/F1177/X049/R0106/001/FIN	Professional Fees (Professional Fees)	100 000.00	-	-	-	-	-
O0022-9/IE00830/F0041/X049/R0106/001/FIN	Professional Fees (Financial Consultant)	1 500 000.00	1 430 000.00	700 000.00	700 000.00	732 200.00	765 149.00
O0011-3/IE00847/F0041/X049/R0105/001/FIN	Indigent Policy and Register Alignment and Review	1 420 000.00	1 420 000.00	-	-	-	-
O0022-9/IE00694/F0041/X049/R0105/001/FIN	Professional Fees (Data Cleansing)			200 000.00	200 000.00	209 200.00	218 614.00
O0022-9/IE00847/F0041/X049/R0105/001/FIN	Professional Fees (VAT Consultant)			1 800 000.00	1 800 000.00	1 882 800.00	1 967 526.00
		-	-	-	-	-	-
	Finance Portfolio Programme	-	-	-	-	-	-
O0006-4/IE00677/F0041/X049/R0105/001/FIN	Finance Portfolio Programme Catering	30 000.00	27 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0006-4/IE00060/F0041/X049/R0105/001/FIN	Finance Portfolio Programme Accomodation	110 000.00	25 080.00	30 000.00	30 000.00	31 380.00	32 792.10
				-	-	-	-
O0001/IE00848/F0039/X049/R0105/001/FIN	Property Rates (Valuation Roll)	130 000.00	180 000.00	320 000.00	320 000.00	334 720.00	349 782.40
O0001/IE00848/F0041/X049/R0105/001/FIN	Property Rates (Valuation Roll)		870 196.00	-	-	-	-
O0001/IE00604/F0041/X049/R0105/001/FIN	Finance Uniforms	100 000.00	59 100.00	-	-	-	-
O0001/IE00595/F1177/X049/R0105/001/FIN	Skills Development Fund (Interns)	5 251.20	5 251.20	5 251.20	5 643.95	5 251.20	5 251.20
O0001/IE00595/F0041/X049/R0105/001/FINA	Skills Development Levies (Skills Development Levies)	99 145.11	117 169.86	122 421.06	128 493.12	134 403.80	140 451.97
O1231-1/IE00672/F1177/X049/R0106/001/FIN	Minimum Competency (Service Proveder)	-	-	200 000.00	200 000.00	200 000.00	200 000.00
O1231-1/IE00060/F0041/X049/R0105/001/FIN	Minimum Competency (Accommodation)	-		250 200.00	200 200.00	209 409.20	218 832.61
O1231-1/IE00144/F0041/X049/R0105/001/FIN	Minimum Competency (Subsistence, Travelling & Accor	-		30 000.00	30 000.00	31 380.00	32 792.10
Total General Expenditure		**12 358 746.31**	**14 188 428.79**	**12 082 872.26**	**12 279 337.07**	**12 731 415.28**	**13 194 411.11**
Employee Related Cost				-			
O0001/IE00126/F0041/X049/R0105/001/FINA	Employee Related Cost (Vehicle Allowance)	298 338.62	167 938.82	276 972.81	276 972.81	289 713.56	302 750.67

2024/2025 APPROVED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00045/F0041/X049/R0105/001/FINA	Employee Related Cost (UIF)	48 885.12	47 462.74	54 839.38	51 010.56	53 357.05	55 758.11
O0001/IE00045/F1177/X049/R0105/001/FINA	Employee Related Cost (UIF Interns)	5 251.20	5 251.20	5 251.20	5 643.95	5 643.95	5 643.95
O0001/IE00036/F0041/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowances)	9 517 769.89	8 643 984.78	10 266 473.53	10 266 473.53	10 738 731.31	11 221 974.22
O0001/IE00044/F0041/X049/R0105/001/FINA	Employee Related Cost (Provident Fund and Pension - R	2 095 095.55	1 965 177.61	2 232 414.46	2 232 414.46	2 335 105.53	2 440 185.28
O0001/IE03969/F0041/X049/R0105/001/FIN	Employee Related Cost (Overtime)	50 000.00	67 000.00	67 000.00	77 000.00	80 542.00	84 166.39
O0001/IE03969/F1177/X049/R0105/001/FIN	Municipal Running Cost/Non Structured/Local Governm	-	13 000.00	13 000.00	12 214.50	13 000.00	13 000.00
O0001/IE00043/F0041/X049/R0105/001/FINA	Employee Related Cost (Medical Aid)	670 552.29	647 559.48	642 282.10	642 282.10	671 827.08	702 059.30
O0001/IE00110/F0041/X049/R0105/001/FIN	Employee Related Cost (Long Term Service Awards)	40 000.00	35 000.00	35 000.00	35 000.00	36 610.00	38 257.45
O0001/IE01530/F0041/X049/R0105/001/FIN	Employee Related Cost (Leave Pay)	1 041 880.22	744 326.21	1 039 172.17	1 039 172.17	1 086 974.09	1 135 887.93
O0001/IE00036/F1177/X049/R0105/001/FIN	Employee Related Cost (Interns Salaries and Allowances	524 499.60	488 481.68	538 481.68	538 481.68	538 481.68	538 481.68
O0001/IE01521/F0041/X049/R0105/001/FIN	Employee Related Cost (Housing Subsidy)	77 000.93	57 187.84	59 192.69	59 192.69	61 915.55	64 701.75
O0001/IE06071/F0041/X049/R0105/001/FIN	Employee Related Cost (Director Finance UIF)	2 125.44	1 948.32	2 125.44	2 125.44	2 223.21	2 323.25
O0001/IE06059/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Salaries and Al	611 297.28	567 198.89	611 297.28	611 297.28	639 416.95	668 190.72
O0001/IE00042/F0041/X049/R0105/001/FIN	Municipal Running Cost/Group Life Insurance/Equitable	-	-	-	-	-	-
O0001/IE06067/F0041/X049/R0105/001/FIN	Municipal Running Cost/Medical/Equitable Share/Finan	-	58 051.18	58 051.18	58 051.18	60 721.53	63 454.00
O0001/IE06061/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Performance B	-	-	-	-	-	-
O0001/IE06772/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Motor and Veh	203 765.76	195 274.75	211 992.88	211 992.88	221 744.55	231 723.06
O0001/IE00038/F0041/X049/R0105/001/FINA	Employee Related Cost (Bonus)	793 147.49	784 669.52	910 385.61	910 385.61	952 263.35	995 115.20
O0001/IE00040/F0041/X049/R0105/001/FIN	Employee Related Cost (Bargaining Council)	2 968.80	3 181.26	3 404.44	3 472.72	3 632.47	3 795.93
O0001/IE00040/F1177/X049/R0105/001/FINA	Employee Related Cost (Bargaining Council (Interns)	648.00	648.00	648.00	648.00	648.00	648.00
O0001/IE06766/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Telephone Allo	-	31 500.00	54 000.00	54 000.00	56 484.00	59 025.78
O0001/IE06059/F0041/X049/R3696/001/FIN	Employee Related Cost (Director finance Rural Area All	-	49 000.00	84 000.00	84 000.00	87 864.00	91 817.88
O0001/IE06059/F0041/X049/R3707/001/FIN	Employee Related Cost (Director finance Medical Aid Al	-	42 000.00	72 000.00	72 000.00	75 312.00	78 701.04
Total		**15 983 226.20**	**14 615 842.28**	**17 237 984.86**	**17 243 831.57**	**18 012 211.87**	**18 797 661.59**
				-			
Transfers and Subsidies				-			
O0001/IE01321/F0041/X049/R0106/001/FIN	Conditional Grants (Conditional Grants)	650 000.00	530 000.00	600 000.00	600 000.00	627 600.00	655 842.00
Total		**650 000.00**	**530 000.00**	**600 000.00**	**600 000.00**	**627 600.00**	**655 842.00**
GRAND TOTAL EXPENDITURE (FINANCE)		**54 260 692.70**	**58 343 100.97**	**59 221 150.83**	**59 423 462.35**	**62 019 334.37**	**64 675 186.75**
				-			
SUPPLY CHAIN MANAGEMENT (X58)				-			
General Expenditure				-			
O0001/IE00738/F0041/X049/R0105/001/CONTRA	Printing and Stationery (Inventory)	700 000.00	930 000.00	1 000 000.00	1 000 000.00	1 046 000.00	1 093 070.00
O0016-1/IE00534/F0041/X049/R0106/001/CONTRA	Cleaning services (Stock)	300 000.00	350 000.00	400 000.00	400 000.00	418 400.00	437 228.00
Total General Expenditure		**1 000 000.00**	**1 280 000.00**	**1 400 000.00**	**1 400 000.00**	**1 464 400.00**	**1 530 298.00**
TOTAL SUPPLY CHAIN MANAGEMENT (X58)		**1 000 000.00**	**1 280 000.00**	**1 400 000.00**	**1 400 000.00**	**1 464 400.00**	**1 530 298.00**
TOTAL EXPENDITURE (BUDGET AND TREASURY OFFICE)		**55 260 692.70**	**59 623 100.97**	**60 621 150.83**	**60 823 462.35**	**63 483 734.37**	**66 205 484.75**

2024/2025 APPROVED OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
(SUPLUS)/DEFICIT		- 172 361 186.57	- 174 296 834.67	67 748.86	652 540.47	685 046.43	687 553.84

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
IDP AND PMS X096)							
REVENUE							
Transfers and Subsidies							
D0001/IR02344/F0041/X096/R0106/00	National Revenue Fund (Equitable Share)			- 5 166 860.47	- 4 027 860.47	- 4 213 142.06	- 4 402 733.45
D0001/IR006972/F13636/X096/R0105	Ward Based Plan Grant						
Total Transfers and Subsidies				**- 5 166 860.47**	**- 4 027 860.47**	**- 4 213 142.06**	**- 4 402 733.45**
TOTAL REVENUE				**- 5 166 860.47**	**- 4 027 860.47**	**- 4 213 142.06**	**- 4 402 733.45**
General Expenditure							
	Budget and IDP Programme/ Mayoral Imbizo						
O1236-2/IE00677/F0041/X096/R0106/(	IDP Programme (Catering)	650 000.00	480 700.00	500 000.00	350 000.00	366 100.00	382 574.50
O1236-2/IE00626/F0041/X096/R0106/(	IDP Programme (Entertainment)	100 000.00	344 000.00	200 000.00	50 000.00	52 300.00	54 653.50
O1236-2/IE00628/F0041/X096/R0106/(	IDP Programme (Sound system)	130 000.00	97 000.00	100 000.00	50 000.00	52 300.00	54 653.50
O1236-2/IE00571/F0041/X096/R0106/(	IDP Programme (Tent)	600 000.00	322 000.00	400 000.00	100 000.00	104 600.00	109 307.00
O1236-2/IE00703/F0041/X096/R0106/(	IDP Programme (Transport)	540 000.00	524 000.00	400 000.00	100 000.00	104 600.00	109 307.00
O1236-2/IE00754/F0041/X096/R0106/(	IDP Programme (Promotional Items)	90 000.00	44 300.00	150 000.00	50 000.00	52 300.00	54 653.50
		-	-	-	-	-	-
O0022-7/IE00847/F0041/X096/R0105/(	Ward Based Plan	300 000.00	295 000.00	-	-	-	-
O0022-7/IE00583/F0041/X096/R0106/(	Ward Based Plan Printing	100 000.00	198 500.00	-	-	-	-
	Professional Fees	-	-	-	-	-	-
O0001/IE00584/F0041/X096/R0105/00	Professional Fees (Epms) and Developing Technical Dc	1 200 000.00	547 000.00	-	-	-	-
O0001/IE00694/F0041/X096/R0106/00	Professional Fees (Development of Annual Report)	300 000.00	367 000.00	300 000.00	300 000.00	313 800.00	327 921.00
O0001/IE00583/F0041/X096/R0105/00	Professional Fees (Annual Report Printing)	200 000.00	200 000.00	200 000.00	180 000.00	188 280.00	196 752.60
O0001/IE00583/F0041/X096/R0106/00	Professional Fees (IDP Printing)	200 000.00	196 900.00	200 000.00	200 000.00	209 200.00	218 614.00
O0001/IE00847/F0041/X096/R0106/00	Professional Fees (Development of 5 Year Implementat	150 000.00	297 000.00	200 000.00	200 000.00	209 200.00	218 614.00
O0001/IE00847/F0041/X096/R3696/00	Professional Fees (Development of IDP review)	300 000.00	195 500.00	300 000.00	250 000.00	261 500.00	273 267.50
O0001/IE00847/F0041/X096/R3702/00	Professional Fees (TIDs)	150 000.00	198 500.00	200 000.00	190 000.00	198 740.00	207 683.30
O0001/IE00060/F0041/X096/R0106/00	IDP Training Accomodation and Boardroom	50 000.00	-	40 000.00	40 000.00	41 840.00	43 722.80
O0001/IE00060/F0041/X096/R0105/00	PMS Training Accomodation and Boardroom	50 000.00	36 958.87	40 000.00	40 000.00	41 840.00	43 722.80
	IDP Representative Forum	-	-	-	-	-	-
O1240-10/IE00677/F0041/X096/R0106	IDP Representative Forum (Catering)	40 000.00	35 000.00	35 000.00	35 000.00	36 610.00	38 257.45
O1240-10/IE00667/F0041/X096/R0106	IDP Representative Forum (Sound)	20 000.00	15 000.00	20 000.00	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
		-	-	-	-	-	-
O0001/IE00604/F0041/X096/R0106/00	PMS/IDP Staff Uniforms	20 000.00	19 800.00	20 000.00	-	-	-
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X096/R0105/00	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	18 000.00	18 828.00	19 675.26
O0001/IE00060/F0041/X096/R0105/00	Subsistence,Travelling & Accommodation (Travel and	-		20 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00059/F0041/X096/R0105/00	Conferences/Training (Registration Fees:Seminars, Cor	-		6 000.00	13 000.00	13 598.00	14 209.91
O0001/IE00144/F0041/X096/R0105/00	Subsistence and Travelling Allowance (Own Transport	-		10 000.00	13 000.00	13 598.00	14 209.91
O0001/IE01583/F0041/X096/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		-	-	-	-
O0001/IE00143/F0041/X096/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		5 000.00	8 000.00	8 368.00	8 744.56
Total General Expenditure		**5 190 000.00**	**4 414 158.87**	**3 356 000.00**	**2 217 000.00**	**2 318 982.00**	**2 423 336.19**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X096/R0105/00	Employee Related Costs (Salaries and Allowances)			1 240 936.35	1 240 936.35	1 298 019.43	1 356 430.30
O0001/IE00038/F0041/X096/R0105/00	Employee Related Cost (Bonus)			98 411.36	98 411.36	102 938.29	107 570.51
O0001/IE00040/F0041/X096/R0105/00	Employee Related Cost (Bargaining Council)			409.68	409.68	428.53	447.81
O0001/IE00043/F0041/X096/R0105/00	Employee Related Cost-Medical Aid			69 868.80	69 868.80	73 082.76	76 371.49
O0001/IE00044/F0041/X096/R0105/00	Employee Related Cost (Provident Fund and Pension -	-		298 169.22	298 169.22	311 885.01	325 919.83
O0001/IE00045/F0041/X096/R0105/00	Employee Related Cost (UIF)			6 376.32	6 376.32	6 669.63	6 969.76
O0001/IE00110/F0041/X096/R0105/00	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X096/R0105/00	Employee Related Cost (Vehicle Allowance)			83 124.00	83 124.00	86 947.70	90 860.35
O0001/IE01521/F0041/X096/R0105/00	Employee Related Cost (Housing Subsidy)			13 564.74	13 564.74	14 188.71	14 827.21
O0001/IE01530/F0041/X096/R0105/00	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X096/R0105/00	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**1 810 860.47**	**1 810 860.47**	**1 894 160.06**	**1 979 397.26**
GRAND TOTAL EXPENDITURE (IPD/PMS)		**5 190 000.00**	**4 414 158.87**	**5 166 860.47**	**4 027 860.47**	**4 213 142.06**	**4 402 733.45**
					-		
PUBLIC PARTICIPATION					-		
					-		
REVENUE					-		
Transfers and Subsidies					-		
					-		
D0001/IR02344/F0041/X045/R0106/00	National Revenue Fund (Equitable Share)			- 8 227 323.55	- 6 612 481.74	- 6 916 655.90	- 7 227 905.41
Total Transfers and Subsidies			-	**- 8 227 323.55**	**- 6 612 481.74**	**- 6 916 655.90**	**- 7 227 905.41**
TOTAL REVENUE		-	-	**- 8 227 323.55**	**- 6 612 481.74**	**- 6 916 655.90**	**- 7 227 905.41**

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
					-		
General Expenditure					-		
	Ward Committes				-		
O1358-3/IE00060/F0041/X045/R0106/(	Ward Committes (Accommodation)	950 916.24	917 900.00	962 877.10	-	-	-
O1358-3/IE00677/F0041/X045/R0106/(	Ward Committes (Catering)	240 000.00	269 000.00	264 181.00	264 181.00	276 333.33	288 768.33
O0001/IE00586/F0041/X045/R0105/00	Ward Committes (Payment of Ward Committes)	3 800 000.00	3 660 000.00	3 739 340.00	3 739 340.00	3 911 349.64	4 087 360.37
O1358-3/IE00840/F0041/X045/R0106/(	Ward Committes (Service Provider - Contracted Servic	180 000.00	156 521.80	328 382.74	328 382.74	343 488.34	358 945.32
O1358-3/IE00628/F0041/X045/R0106/(	Ward Committes (Sound System)	80 000.00	79 850.00	60 762.65	30 762.65	32 177.73	33 625.73
O1358-3/IE00703/F0041/X045/R0106/(	Ward Committes (Transportation)	190 000.00	117 800.00	123 572.20	123 572.20	129 256.52	135 073.06
O1358-3/IE00604/F0041/X045/R0106/(	Ward Committes (Uniform(T-shirts)	250 000.00	250 000.00	250 250.00	250 250.00	261 761.50	273 540.77
O0001/IE00592/F0041/X045/R0105/00	Seating Allowance for Traditional Leaders	50 000.00	-	-	-	-	-
O1358-3/IE00754/F0041/X045/R0106/(	Ward Committees (Diaries)	200 000.00	200 000.00	200 000.00	200 000.00	209 200.00	218 614.00
	Isicathamiya Competion			-	-	-	
O1308-2/IE00754/F0041/X045/R0106/(	Isicathamiya Compation (Gift and promotional Items)	80 000.00	82 730.00	80 000.00	80 000.00	83 680.00	87 445.60
O1308-2/IE00677/F0041/X045/R0106/(	Isicathamiya Compation (Catering)			40 000.00	20 000.00	20 920.00	21 861.40
O1308-2/IE00703/F0041/X045/R0106/(	Isicathamiya Compation (Transport)			50 000.00	-	-	-
	Ward Base Plan			-	-	-	
O0022-7/IE00847/F0041/X045/R0106/(	Ward Based Plan			200 000.00	-	-	-
O0022-7/IE00583/F0041/X045/R0106/(	Ward Based Plan Printing			100 000.00	50 000.00	52 300.00	54 653.50
	Quaterly meetings for Traditional Leaders; JCC and	-	-	-	-	-	-
O1240-11/IE00677/F0041/X045/R0106	Quaterly meetings for Traditional Leaders; JCC and Ex	60 000.00	60 000.00	62 940.00	62 940.00	65 835.24	68 797.83
O1240-11/IE00571/F0041/X045/R0106	Quaterly meetings for Traditional Leaders; JCC and Ex	70 000.00	55 850.00	58 586.65	58 586.65	61 281.64	64 039.31
O1240-11/IE00703/F0041/X045/R0106	Quaterly meetings for Traditional Leaders; JCC and Ex	40 000.00	-	-	-	-	-
	Traditional Leaders Events				-	-	-
O1240-14/IE00754/F0041/X045/R0106	Traditional Leaders Events Promotional Items				250 000.00	261 500.00	273 267.50
	Year end function for Amakhosi and Cllrs (sports)	-	-	-	-	-	-
O0022-9/IE00571/F0041/X045/R0106/(	Year End Function (Hire Tent)	-	-	20 000.00	20 000.00	20 920.00	21 861.40
O0022-9/IE00703/F0041/X045/R0106/(	Year End Function (Transport)	-	-	-	-	-	-
O0022-9/IE00677/F0041/X045/R0106/(	Year End fFnction (Catering)	-	-	30 000.00	30 000.00	31 380.00	32 792.10
O0022-9/IE00667/F0041/X045/R0106/(	Year End Function (Sound System)	-	-	10 000.00	10 000.00	10 460.00	10 930.70
	Speaker Imbizo	-	-	-	-	-	-
O1240-3/IE00677/F0041/X045/R0106/(	Speaker Imbizo (Catering)	200 000.00	166 050.00	174 186.45	100 000.00	104 600.00	109 307.00
O1240-4/IE00667/F0041/X045/R0106/(	Speaker Imbizo (Sound System)	80 000.00	29 500.00	20 945.50	-	-	-
O1240-6/IE00626/F0041/X045/R0106/(	Speaker Imbizo (Entertainment)	80 000.00	79 760.00	70 668.24	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1240-4/IE00571/F0041/X045/R0106/(	Speaker Imbizo (Tent Hire)	200 000.00	198 725.00	188 462.53	-	-	-
O1240-4/IE00703/F0041/X045/R0106/(	Speaker Imbizo (Transport)	200 000.00	198 000.00	187 702.00	100 000.00	104 600.00	109 307.00
O1240-4/IE00754/F0041/X045/R0106/(	Speaker Imbizo (Promotional Materials)	200 000.00	200 000.00	200 000.00	200 000.00	209 200.00	218 614.00
	Ward Committees Quortely meetings	-	-	-	-	-	-
O1358-4/IE00632/F0041/X045/R0106/(	Ward Committees Quortely meeting (Catering)	190 000.00	174 000.00	150 526.00	150 526.00	157 450.20	164 535.45
O1358-4/IE00671/F0041/X045/R0106/(	Ward Committees Quortely meeting (Transport)	200 000.00	221 000.00	200 000.00	200 000.00	209 200.00	218 614.00
O1358-4/IE00628/F0041/X045/R0106/(	Ward Committees Quortely meeting (Sound Sytem)	80 000.00	42 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1358-4/IE00571/F0041/X045/R0106/(	Ward Committees Quortely meeting (Tables & Décor)	80 000.00	62 500.00	60 000.50	60 000.50	62 760.52	65 584.75
	ID Campaign	-	-	-	-	-	-
O0006-3/IE00571/F0041/X045/R0106/(	ID Campaign (Hire tent)	70 000.00	50 000.00	40 000.00	-	-	-
O0006-3/IE00671/F0041/X045/R0106/(	ID Campaign (Transport)	50 000.00	50 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O0006-3/IE00632/F0041/X045/R0106/(	ID Campaign (Catering)	50 000.00	50 000.00	40 000.00	-	-	-
O0006-3/IE00754/F0041/X045/R0106/(	ID Campaigns (Promotional material)	30 000.00	30 000.00	20 000.00	20 000.00	20 920.00	21 861.40
	Proffesional Fees	-	-	-	-	-	-
O1235-7/IE00847/F0041/X045/R0106/(	Publuc Participation Strategy	180 000.00	180 000.00	90 000.00	90 000.00	94 140.00	98 376.30
		-	-	-	-	-	-
O1235-7/IE00756/F0041/X045/R0106/(	Public Participation Benners	60 000.00	-	30 000.00	-	-	-
	Municipal Rapid Response	-	-	-	-	-	-
O0021-1/IE00677/F0041/X045/R0106/(	Municipal Rapid Response (Catering)	60 000.00	60 000.00	62 940.00	62 940.00	65 835.24	68 797.83
O0021-1/IE00667/F0041/X045/R0106/(	Municipal Rapid Response (Sound)	20 000.00	-	-	-	-	-
O0021-1/IE00571/F0041/X045/R0106/(	Municipal Rapid Response (Tent Hire)	40 000.00	-	-	-	-	-
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X045/R3696/00	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X045/R3696/00	Subsistence,Travelling & Accommodation (Travel and	-		20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE00059/F0041/X045/R3696/00	Conferences/Training (Registration Fees:Seminars, Cor	-		6 000.00	6 000.00	6 276.00	6 558.42
O0001/IE00144/F0041/X045/R3696/00	Subsistence and Travelling Allowance (Own Transport	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X045/R3696/00	Subsistence,Travelling & Accommodation (Car hire- w	-		-	-	-	-
O0001/IE00143/F0041/X045/R3696/00	Subsistence,Travelling & Accommodation (Car hire- w	-		5 000.00	5 000.00	5 230.00	5 465.35
Total General Expenditure		**8 260 916.24**	**7 641 186.80**	**8 227 323.55**	**6 612 481.74**	**6 916 655.90**	**7 227 905.41**
					-		
Employee Related Cost							
O0001/IE00036/F0041/X045/R3696/00	Employee Related Costs (Salaries and Allowances)				-		
O0001/IE00038/F0041/X045/R3696/00	Employee Related Cost (Bonus)			-	-	-	-
O0001/IE00040/F0041/X045/R3696/00	Employee Related Cost (Bargaining Council)			-	-	-	-
O0001/IE00043/F0041/X045/R3696/00	Employee Related Cost-Medical Aid			-	-	-	-
				-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00044/F0041/X045/R3696/00	Employee Related Cost (Provident Fund and Pension - RA)			-	-	-	-
O0001/IE00045/F0041/X045/R3696/00	Employee Related Cost (UIF)			-	-	-	-
O0001/IE00110/F0041/X045/R3696/00	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X045/R3696/00	Employee Related Cost (Vehicle Allowance)			-	-	-	-
O0001/IE01521/F0041/X045/R3696/00	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X045/R3696/00	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X045/R3696/00	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	-	-	-	-
					-		
GRAND TOTAL EXPENDITURE (PUBLIC PARTICIPATION)		**8 260 916.24**	**7 641 186.80**	**8 227 323.55**	**6 612 481.74**	6 916 655.90	**7 227 905.41**
					-		
INTERNAL AUDIT					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X081/R0106/00	National Revenue Fund (Equitable Share)			- 5 795 696.77	- 5 795 696.77	- 6 062 298.82	- 6 335 102.26
Total Transfers and Subsidies		-	-	**- 5 795 696.77**	**- 5 795 696.77**	**- 6 062 298.82**	**- 6 335 102.26**
TOTAL REVENUE		-	-	**- 5 795 696.77**	**- 5 795 696.77**	**- 6 062 298.82**	**- 6 335 102.26**
					-		
General Expenditure					-		
O1350-1/IE00567/F0041/X081/R0106/(	External Audit fees (Audit Fees - AG)			2 100 000.00	2 100 000.00	2 196 600.00	2 295 447.00
O1350-1/IE00685/F0041/X081/R0106/(	Internal Audit Fees			1 400 000.00	1 400 000.00	1 464 400.00	1 530 298.00
O1350-1/IE00584/F0041/X081/R0106/(	Membership Fees (IMFO)	-		14 000.00	14 000.00	14 644.00	15 302.98
O1350-1/IE00847/F0041/X081/R0106/(	Professional - Governance Academy			80 000.00	80 000.00	83 680.00	87 445.60
	Audit And Performance Committee			-	-	-	-
O0006-6/IE00815/F0041/X081/R0106/(	APC Allowance Fees			370 000.00	370 000.00	387 020.00	404 435.90
O0006-6/IE00144/F0041/X081/R0106/(	APC S & T			53 000.00	53 000.00	55 438.00	57 932.71
O0006-6/IE00677/F0041/X081/R0106/(	APC Catering			53 000.00	53 000.00	55 438.00	57 932.71
	MPAC			-	-	-	
O0006-5/IE00677/F0041/X081/R0106/(	MPAC Catering			35 000.00	35 000.00	36 610.00	38 257.45
O0006-5/IE00847/F0041/X081/R0106/(	MPAC Training			50 000.00	50 000.00	52 300.00	54 653.50
O0006-5/IE00694/F0041/X081/R0106/(	MPAC Co Sourcing to carry out S59 activities of syste	-		150 000.00	150 000.00	156 900.00	163 960.50
	Disciplinary Board			-	-	-	-
O0006-7/IE00815/F0041/X081/R0106/(	DB Allowance Fees			200 000.00	200 000.00	209 200.00	218 614.00

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0006-7/IE00144/F0041/X081/R0106/(	DB S & T			25 000.00	25 000.00	26 150.00	27 326.75
O0006-7/IE00677/F0041/X081/R0106/(	DB Catering			15 000.00	15 000.00	15 690.00	16 396.05
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X081/R0105/00	Subsistence,Travelling & Accommodation (Flights)	-		15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00060/F0041/X081/R0105/00	Subsistence,Travelling & Accommodation (Travel and	-		50 000.00	50 000.00	52 300.00	54 653.50
O0001/IE00059/F0041/X081/R0105/00	Conferences/Training (Registration Fees:Seminars, Co	-		30 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00144/F0041/X081/R0105/00	Subsistence and Travelling Allowance (Own Transport	-		15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE01583/F0041/X081/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X081/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		10 000.00	10 000.00	10 460.00	10 930.70
Total General Expenditure		-	-	**4 670 000.00**	**4 670 000.00**	**4 884 820.00**	**5 104 636.90**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X081/R0105/00	Employee Related Costs (Salaries and Allowances)			754 918.89	754 918.89	789 645.16	825 179.19
O0001/IE00038/F0041/X081/R0105/00	Employee Related Cost (Bonus)			57 909.91	57 909.91	60 573.76	63 299.58
O0001/IE00040/F0041/X081/R0105/00	Employee Related Cost (Bargaining Council)			260.16	260.16	272.13	284.37
O0001/IE00043/F0041/X081/R0105/00	Employee Related Cost-Medical Aid			62 409.60	62 409.60	65 280.44	68 218.06
O0001/IE00044/F0041/X081/R0105/00	Employee Related Cost (Provident Fund and Pension -	-		176 895.79	176 895.79	185 032.99	193 359.48
O0001/IE00045/F0041/X081/R0105/00	Employee Related Cost (UIF)			4 250.88	4 250.88	4 446.42	4 646.51
O0001/IE00110/F0041/X081/R0105/00	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X081/R0105/00	Employee Related Cost (Vehicle Allowance)			69 051.54	69 051.54	72 227.91	75 478.16
O0001/IE01521/F0041/X081/R0105/00	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X081/R0105/00	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X081/R0105/00	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**1 125 696.77**	**1 125 696.77**	**1 177 478.82**	**1 230 465.36**
TOTAL INTERNAL AUDIT		-	-	**5 795 696.77**	**5 795 696.77**	**6 062 298.82**	**6 335 102.26**
					-		
					-		
RISK AND COMPLIANCE					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X056/R0106/00	National Revenue Fund (Equitable Share)			- 1 302 330.89	- 1 302 330.89	- 1 362 238.11	- 1 423 538.82
Total Transfers and Subsidies		-	-	- **1 302 330.89**	- **1 302 330.89**	- **1 362 238.11**	- **1 423 538.82**
TOTAL REVENUE		-	-	- **1 302 330.89**	- **1 302 330.89**	- **1 362 238.11**	- **1 423 538.82**
					-		

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
					-		
General Expenditure				68 000.00	68 000.00	71 128.00	74 328.76
O1350-2/IE00694/F0041/X056/R0106/(	Risk Management Professional Fees			55 000.00	55 000.00	57 530.00	60 118.85
O1350-2/IE00847/F0041/X056/R0106/(	Risk Management Awarenessess			35 000.00	35 000.00	36 610.00	38 257.45
O1350-2/IE00778/F0041/X056/R0106/(	Shared Fraud hotline			8 400.00	8 400.00	8 786.40	9 181.79
O1350-2/IE00584/F0041/X056/R0106/(	Membership Fees (IRMSA)			-	-	-	-
	Subsistence & Travelling Allowance	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01581/F0041/X056/R0105/00	Subsistence,Travelling & Accommodation (Flights)	-		15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00060/F0041/X056/R0105/00	Subsistence,Travelling & Accommodation (Travel and	-		6 000.00	6 000.00	6 276.00	6 558.42
O0001/IE00059/F0041/X056/R0105/00	Conferences/Training (Registration Fees:Seminars, Cor	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X056/R0105/00	Subsistence and Travelling Allowance (Own Transport	-		-	-	-	-
O0001/IE01583/F0041/X056/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X056/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		5 000.00	5 000.00	5 230.00	5 465.35
Total General Expenditure		-	-	**212 400.00**	**212 400.00**	**222 170.40**	**232 168.07**
					-		
					-		
Employee Related Cost				729 101.19	729 101.19	762 639.84	796 958.64
O0001/IE00036/F0041/X056/R0105/00	Employee Related Costs (Salaries and Allowances)			55 758.43	55 758.43	58 323.32	60 947.87
O0001/IE00038/F0041/X056/R0105/00	Employee Related Cost (Bonus)			260.16	260.16	272.13	284.37
O0001/IE00040/F0041/X056/R0105/00	Employee Related Cost (Bargaining Council)			55 576.80	55 576.80	58 133.33	60 749.33
O0001/IE00043/F0041/X056/R0105/00	Employee Related Cost-Medical Aid			168 178.69	168 178.69	175 914.91	183 831.08
O0001/IE00044/F0041/X056/R0105/00	Employee Related Cost (Provident Fund and Pension - RA)			4 250.88	4 250.88	4 446.42	4 646.51
O0001/IE00045/F0041/X056/R0105/00	Employee Related Cost (UIF)			-	-	-	-
O0001/IE00110/F0041/X056/R0105/00	Employee Related Cost (Long Term Service Awards)			63 240.00	63 240.00	66 149.04	69 125.75
O0001/IE00126/F0041/X056/R0105/00	Employee Related Cost (Vehicle Allowance)			13 564.74	13 564.74	14 188.71	14 827.21
O0001/IE01521/F0041/X056/R0105/00	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X056/R0105/00	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X056/R0105/00	Employee Related Cost (Overtime)						
Total Employee Related Cost		-	-	**1 089 930.89**	**1 089 930.89**	**1 140 067.71**	**1 191 370.75**
TOTAL EXPENDITURE RISK AND COMPLIANCE		-	-	**1 302 330.89**	**1 302 330.89**	**1 362 238.11**	**1 423 538.82**
					-		
					-		
LEGAL SERVICES					-		
General Expenditure				-	-	-	-
O0001/IE00008/F0041/X045/R0106/00	Legal/ Consulting Fees (Legal/ Consulting Fees)	2 200 000.00	2 964 148.72	-	-	-	-
TOTAL LEGAL SERVICES		**2 200 000.00**	**2 964 148.72**	-	-	-	-
					-		

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
MUNICIPAL MANAGER'S OFFICE					-		
					-		
REVENUE					-		
Transfers and Subsidies					-		
D0001/IR02344/F0041/X045/R0105/00	National Revenue Fund (Equitable Share)			- 10 173 317.88	- 9 854 317.88	-10 307 616.50	- 8 671 459.24
Total Transfers and Subsidies				**- 10 173 317.88**	**- 9 854 317.88**	**-10 307 616.50**	**- 8 671 459.24**
TOTAL REVENUE		-	-	**- 10 173 317.88**	**- 9 854 317.88**	**-10 307 616.50**	**- 8 671 459.24**
					-		
General Expenditure					-		
	Subsistence and Travelling Allowance				-		
O0001/IE00144/F0041/X045/R0105/00	Subsistence and Travelling Allowance (Own Transport	30 000.00	87 383.15	20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE01583/F0041/X045/R0105/00	Subsistence,Travelling & Accomodation (Car hire- with	10 000.00	-	10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00143/F0041/X045/R0105/00	Subsistence,Travelling & Accomodation (Car hire- with	10 000.00	5 000.00	10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01581/F0041/X045/R0105/00	Subsistence,Travelling & Accomodation (Flights)	30 000.00	38 000.00	25 000.00	25 000.00	26 150.00	27 326.75
O0001/IE00060/F0041/X045/R0105/00	Subsistence,Travelling & Accomodation (Strategic Ses	120 000.00	264 120.00	60 000.00	60 000.00	62 760.00	65 584.20
O0001/IE00059/F0041/X045/R0105/00	Conferences/Training (Registration Fees:Seminars, Cor	50 000.00	-	25 000.00	25 000.00	26 150.00	27 326.75
	Communication	-	-	-	-	-	-
O1239-1/IE00772/F0041/X045/R0106/(	Communication (Radio and TV Transmissions)	-	-	-	-	-	-
O1238-1/IE00772/F0041/X045/R0105/(	Communication (Mayor slot (Publicity)	-	700 000.00	-	-	-	-
	Communications	-	-	-	-	-	-
O1239-1/IE00754/F0041/X045/R0106/(	Communication (Promotional Items)	350 000.00	10 000.00	-	-	-	-
O1239-1/IE00772/F0041/X045/R0106/(	Communication (Media, Radio, TV and Newspaper)	450 000.00	1 780 000.00	-	-	-	-
O1239-1/IE00847/F0041/X045/R0106/(	Communication Strategy	180 000.00	-	-	-	-	-
O1239-1/IE00837/F0041/X045/R0106/(	Communication (Networking Sessions)	200 000.00	-	-	-	-	-
	Marketing	-	-	-	-	-	-
O1239-3/IE00751/F0041/X045/R0106/(	Marketing Adverts	120 000.00	55 000.00	-	-	-	-
O1239-3/IE00755/F0041/X045/R0106/(	Marketing (Newsletter)	100 000.00	-	-	-	-	-
O1239-3/IE00751/F0041/X045/R0105/(	Marketing (Social Media)	10 000.00	-	-	-	-	-
O1239-3/IE00754/F0041/X045/R0106/(	Marketing (Sponsorship)	100 000.00	128 000.00	-	-	-	-
O1239-3/IE00628/F0041/X045/R0106/(	Marketing (Video)	200 000.00	151 500.00	-	-	-	-
O1239-3/IE00656/F0041/X045/R0106/(	Marketing (Photography)	-	-	-	-	-	-
O1239-3/IE00060/F0041/X045/R0106/(	Conference (Accommodation)	60 000.00	21 000.00	-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1239-3/IE01581/F0041/X045/R0106/(	Conference (Flights)	-	-	-	-	-	-
		-	-	-	-	-	-
	Proffesional Fees	-	-	-	-	-	-
O0022-10/IE00847/F0041/X045/R0106	Professional Fees (Institutional Arrangement Strategy)	500 000.00	1 039 000.00	200 000.00	826 000.00	863 996.00	102 875.82
O0022-12/IE00847/F0041/X045/R0106	Professional Fees (Municipal Succession Plan)	500 000.00	597 000.00	200 000.00	650 000.00	679 900.00	110 495.50
O0022-13/IE00847/F0041/X045/R0106	Professional Fees (Municipal Staff Assessment)	500 000.00	-	180 000.00	780 000.00	815 880.00	152 594.60
O0022-14/IE00847/F0041/X045/R0106	Professional Fees (Performance Management System C	500 000.00	700 000.00	-	-	-	-
			-	-	-	-	-
O0024-1/IE00578/F0041/X045/R0105/(	Shared Fraud hotline	20 000.00	18 000.00	-	-	-	-
O0001/IE00595/F0041/X045/R0105/00	Skills Development Fund	115 208.95	119 436.19	103 358.63	103 358.63	108 113.13	112 978.22
		-	-	-	-	-	-
Total General Expenditure		**4 155 208.95**	**5 713 439.34**	**833 358.63**	**2 509 358.63**	**2 624 789.13**	**642 904.64**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X045/R0105/00	Employee Related Cost (Salaries and Allowances)	9 217 457.31	8 935 631.57	5 638 880.36	4 638 880.36	4 852 268.86	5 070 620.96
O0001/IE00038/F0041/X045/R0105/00	Employee Related Cost (Bonus)	710 780.82	326 920.61	151 438.15	151 438.15	158 404.31	165 532.50
O0001/IE00040/F0041/X045/R0105/00	Employee Related Cost (Bargaining Council)	3 975.60	4 063.92	2 458.08	2 458.08	2 571.15	2 686.85
O0001/IE00043/F0041/X045/R0105/00	Employee Related Cost (Medical Aid)	324 532.80	410 156.40	76 666.80	76 666.80	80 193.47	83 802.18
O0001/IE00044/F0041/X045/R0105/00	Employee Related Cost (Provident Fund and Pension -	1 230 366.32	1 406 082.39	1 415 287.16	415 287.16	434 390.37	453 937.94
O0001/IE00045/F0041/X045/R0105/00	Employee Related Cost (UIF)	63 763.20	61 629.54	36 124.26	36 124.26	37 785.98	39 486.34
O0001/IE00110/F0041/X045/R0105/00	Employee Related Cost (Long Term Service Awards)	25 000.00	20 000.00	25 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00126/F0041/X045/R0105/00	Employee Related Cost (Vehicle Allowance)	693 061.36	733 445.10	125 274.06	125 274.06	131 036.67	136 933.32
O0001/IE01521/F0041/X045/R0105/00	Employee Related Cost (Housing Subsidy)	12 833.49	25 593.84	-	-	-	-
O0001/IE01530/F0041/X045/R0105/00	Employee related cost (Leave Pay)	287 278.63	70 867.70	-	-	-	-
O0001/IE01537/F0041/X045/R0105/00	Employees Related Cost Clothing Allowance	510 000.00	510 000.00	510 000.00	510 000.00	533 460.00	557 465.70
O0001/IE03969/F0041/X045/R0105/00	Employee Related Cost (Overtime)	50 000.00	100 000.00	100 000.00	100 000.00	104 600.00	109 307.00
O0001/IE00128/F0041/X045/R0105/00	Employee Related Cost Municipal Manager (Salaries a	696 843.12	773 315.96	688 951.92	688 951.92	720 643.71	753 072.68
O0001/IE06107/F0041/X045/R0105/00	Employee Related Cost Municipal Manager (Performan	-	-	-	-	-	-
O0001/IE00136/F0041/X045/R0105/00	Employee Related Cost Municipal Manager (Medical A	47 685.60	55 576.80	55 576.80	55 576.80	58 133.33	60 749.33
O0001/IE06266/F0041/X045/R0105/00	Employee Related Cost Municipal Manager (UIF)	2 125.44	2 125.44	2 125.44	2 125.44	2 223.21	2 323.25
O0001/IE06910/F0041/X045/R0105/00	Employee Related Cost Municipal Manager (Vehicle A	248 176.20	248 176.20	248 176.20	248 176.20	259 592.31	271 273.96
O0001/IE01558/F0041/X045/R0105/00	Employee Related Cost (Director finance Telephone Al	-	42 000.00	72 000.00	72 000.00	75 312.00	78 701.04
O0001/IE00128/F0041/X045/R3696/00	Employee Related Cost (Director finance Rural Area Al	-	70 000.00	120 000.00	120 000.00	125 520.00	131 168.40

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00128/F0041/X045/R3707/00	Employee Related Cost (Director finance Medical Aid /	-	42 000.00	72 000.00	72 000.00	75 312.00	78 701.04
Totals Employee Related Cost		**14 123 879.90**	**13 837 585.47**	**9 339 959.25**	**7 344 959.25**	**7 682 827.37**	**8 028 554.60**
GRAND TOTAL EXPENDITURE (MUNICIPALMANAGER'S OFFICE)		**18 279 088.85**	**19 551 024.81**	**10 173 317.88**	**9 854 317.88**	**10 307 616.50**	**8 671 459.24**
					-		
COMMUCATION					-		
REVENUE					-		
D0001/IR02344/F0041/X054/R0106/00	National Revenue Fund (Equitable Share)			- 2 734 326.42	- 3 464 326.42	- 3 773 685.43	- 3 773 584.28
Total Transfers and Subsidies		-	-	**- 2 734 326.42**	**- 3 464 326.42**	**- 3 773 685.43**	**- 3 773 584.28**
TOTAL REVENUE		**-**	**-**	**- 2 734 326.42**	**- 3 464 326.42**	**- 3 773 685.43**	**- 3 773 584.28**
					-		
General Expenditure					-		
	Communication			-	-	-	-
O1239-1/IE00754/F0041/X054/R0106/(	Communication (Promotional Items)			150 000.00	150 000.00	156 900.00	163 960.50
O1239-1/IE00772/F0041/X054/R0105/(	Communication (Mayor slot (Publicity)			200 000.00	900 000.00	941 400.00	983 763.00
O1239-1/IE00772/F0041/X054/R0106/(	Communication (Media, Radio, TV and Newspaper)			200 000.00	200 000.00	209 200.00	218 614.00
O1239-1/IE00847/F0041/X054/R0106/(	Communication Strategy			100 000.00	100 000.00	254 600.00	96 140.00
O1239-1/IE00837/F0041/X054/R0106/(	Communication (Networking Sessions)			100 000.00	100 000.00	104 600.00	109 307.00
	Marketing			-	-	-	-
O1239-3/IE00751/F0041/X054/R0106/(	Marketing Adverts			100 000.00	100 000.00	104 600.00	109 307.00
O1239-3/IE00755/F0041/X054/R0106/(	Marketing (Newsletter)			80 000.00	80 000.00	83 680.00	87 445.60
O1239-3/IE00751/F0041/X054/R0105/(	Marketing (Social Media)			-	-	-	-
O1239-3/IE00754/F0041/X054/R0106/(	Marketing (Sponsorship)			100 000.00	100 000.00	104 600.00	109 307.00
O1239-3/IE00628/F0041/X054/R0106/(	Marketing (Video)			100 000.00	100 000.00	104 600.00	109 307.00
O1239-3/IE00656/F0041/X054/R0106/(	Marketing (Photography)			80 000.00	80 000.00	83 680.00	87 445.60
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X054/R0105/00	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X054/R0105/00	Subsistence,Travelling & Accommodation (Travel and	-		15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00059/F0041/X054/R0105/00	Conferences/Training (Registration Fees:Seminars, Cor	-		6 000.00	6 000.00	6 276.00	6 558.42
O0001/IE00144/F0041/X054/R0105/00	Subsistence and Travelling Allowance (Own Transport	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X054/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		-	-	-	-
O0001/IE00143/F0041/X054/R0105/00	Subsistence,Travelling & Accommodation (Car hire- w	-		5 000.00	5 000.00	5 230.00	5 465.35
				-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (MUNICIPAL MANAGERS OFFICE)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0029-4/IE00018/F0041/X054/R0105/(	Professional Fees (Website Hosting)			100 000.00	130 000.00	135 980.00	142 099.10
Total General Expenditure		-	-	**1 356 000.00**	**2 086 000.00**	**2 331 956.00**	**2 266 977.02**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X054/R0105/00	Employee Related Costs (Salaries and Allowances)			986 255.63	986 255.63	1 031 623.39	1 078 046.44
O0001/IE00038/F0041/X054/R0105/00	Employee Related Cost (Bonus)			33 693.93	33 693.93	35 243.85	36 829.83
O0001/IE00040/F0041/X054/R0105/00	Employee Related Cost (Bargaining Council)			266.16	266.16	278.40	290.93
O0001/IE00043/F0041/X054/R0105/00	Employee Related Cost-Medical Aid			19 692.00	19 692.00	20 597.83	21 524.73
O0001/IE00044/F0041/X054/R0105/00	Employee Related Cost (Provident Fund and Pension - RA)			126 305.38	126 305.38	132 115.42	138 060.62
O0001/IE00045/F0041/X054/R0105/00	Employee Related Cost (UIF)			4 250.88	4 250.88	4 446.42	4 646.51
O0001/IE00110/F0041/X054/R0105/00	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X054/R0105/00	Employee Related Cost (Vehicle Allowance)			207 862.44	207 862.44	217 424.11	227 208.20
O0001/IE01521/F0041/X054/R0105/00	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X054/R0105/00	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X054/R0105/00	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**1 378 326.42**	**1 378 326.42**	**1 441 729.43**	**1 506 607.26**
TOTAL COMMUNICATION		-	-	**2 734 326.42**	**3 464 326.42**	**3 773 685.43**	**3 773 584.28**
TOTAL EXPENDITURE (MUNICIPAL MANAGER)		**33 930 005.09**	**34 570 519.20**	**33 399 855.97**	**31 057 014.16**	**32 635 636.81**	**31 834 323.47**
(SUPLUS)/DEFICIT		**33 930 005.09**	**38 198 519.20**	-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
D0001/IR02344/F0041/X008/R0105/001/COMM	National Revenue Fund (Equitable Share)			- 6 355 796.68	- 4 765 796.68	- 4 985 023.33	- 5 209 349.38
Total Transfers and Subsidies		-	-	**- 6 355 796.68**	**- 4 765 796.68**	**- 4 985 023.33**	**- 5 209 349.38**
TOTAL REVENUE		-		**- 6 355 796.68**	**- 4 765 796.68**	**- 4 985 023.33**	**- 5 209 349.38**
General Expenditure							
	Social Cohesion /Gender						
O1252-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion /Gender(Catering)	90 000.00	90 000.00	80 000.00	40 000.00	41 840.00	43 722.80
O1252-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Gift / promotional material)	50 000.00	58 700.00	40 000.00	40 000.00	41 840.00	43 722.80
O1252-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Sound System and Stag)	50 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1252-3/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Tent)	50 000.00	49 600.00	40 000.00	-	-	-
O1252-3/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Transport)	110 000.00	110 000.00	90 000.00	-	-	-
	Social Cohesion/ Disability Programme	-	-	-	-	-	-
O1245-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/ Disability (Gift and Promotional Items)	40 000.00	39 250.00	40 000.00	40 000.00	41 840.00	43 722.80
O1245-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (Catering,)	70 000.00	109 600.00	60 000.00	60 000.00	62 760.00	65 584.20
O1245-3/IE00847/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (facilitator)	50 000.00	45 800.00	50 000.00	50 000.00	52 300.00	54 653.50
O1245-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (Sound System and Stage)	40 000.00	27 000.00	40 000.00	-	-	-
O1245-3/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Disability(Transport)	80 000.00	80 000.00	70 000.00	70 000.00	73 220.00	76 514.90
	Social Cohesion/Dress a Child	-	-	-	-	-	-
O1242-4/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Catering,)	40 000.00	-	40 000.00	-	-	-
O1242-4/IE00604/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (School Uniform)	600 000.00	379 050.00	500 000.00	500 000.00	523 000.00	546 535.00
O1242-4/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Sound System and Stage)	-	-	-	-	-	-
O1242-4/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Tent)	-	-	-	-	-	-
O1242-4/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Transport)	-	90 000.00	-	-	-	-
O1264-23/IE01312/F0041/X008/R0106/001/COMM	Dress a Child Covid 19 Respond	-	-	-	-	-	-
	Social Cohesion/Ingoma	-	-	-	-	-	-
O1308-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Catering,)	70 000.00	60 000.00	60 000.00	60 000.00	62 760.00	65 584.20
O1308-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Sound System and Stage)	40 000.00	15 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1308-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/ Ingoma (Gift and Promotional Items)	40 000.00	20 000.00	40 000.00	-	-	-
O1308-3/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Tent)	80 000.00	30 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O1308-3/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Transport)	70 000.00	-	60 000.00	-	-	-
	Social Cohesion/Orphans and Farmworkers	-	-	-	-	-	-
O1217-6/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Catering)	50 000.00	30 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1217-6/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Gift and Prom	40 000.00	25 000.00	40 000.00	-	-	-
O1217-6/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Transport)	50 000.00	35 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1217-6/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Sound System	30 000.00	15 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1217-6/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farmworkers(Tent)	50 000.00	-	40 000.00	-	-	-
	Social Cohesion/Senior Citizen Program	-	-	-	-	-	-
O1248-1/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizen (Catering,)	70 000.00	70 000.00	70 000.00	70 000.00	73 220.00	76 514.90
O1248-1/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizens(Gifts and Promotional Item	50 000.00	50 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O1248-1/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Senior citizens (Sound System and Stage)	20 000.00	18 500.00	15 000.00	15 000.00	15 690.00	16 396.05

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)								
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
O1248-1/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/ Senior Citizens (Tent)	50 000.00	-	40 000.00	-	-	-
O1248-1/IE00571/F0039/X008/R0106/001/COMM	Social Cohesion/ Senior Citizens (Tent) funded by Agency S	-	-	-	-	-	-
O1248-1/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizens (Transport)	70 000.00	70 000.00	60 000.00	60 000.00	62 760.00	65 584.20
	Social Cohesion/Umkhosi Wesintu	-	-	-	-	-	-
O1308-4/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Catering,)	170 000.00	161 500.00	160 000.00	160 000.00	167 360.00	174 891.20
O1308-4/IE00847/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (facilitator)	50 000.00	50 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1308-4/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Gifts and Promotional It	40 000.00	40 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1308-4/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Sound System and Stag	40 000.00	41 600.00	30 000.00	30 000.00	31 380.00	32 792.10
O1308-4/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Tent)	120 000.00	37 910.00	100 000.00	100 000.00	104 600.00	109 307.00
O1308-4/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Transport)	100 000.00	70 000.00	80 000.00	80 000.00	83 680.00	87 445.60
	Moral Regeneration Program	-	-	-	-	-	-
O1243-5/IE00677/F0041/X008/R0106/001/COMM	Moral Regeneration (Catering)	40 000.00	21 700.00	40 000.00	-	-	-
O1243-5/IE00703/F0041/X008/R0106/001/COMM	Moral Regeneration (Transportation)	40 000.00	30 000.00	30 000.00	-	-	-
O1243-5/IE00571/F0041/X008/R0106/001/COMM	Moral Regenaration (Tent, Chairs and Tables)	50 000.00	-	40 000.00	-	-	-
O1243-5/IE00667/F0041/X008/R0106/001/COMM	Moral Regeneration (Sound and Stage Hire)	30 000.00	13 850.00	20 000.00	-	-	-
	HIV and AIDS Programmes	-	-	-	-	-	-
O1220-4/IE00677/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Catering)	40 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1220-4/IE00571/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Hire Charges Tent)	30 000.00	-	20 000.00	-	-	-
O1220-4/IE00667/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Sound system)	20 000.00	10 000.00	15 000.00	-	-	-
O1220-4/IE00703/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Transport)	40 000.00	30 000.00	30 000.00	-	-	-
	Civil Society Forums Advisory meeting	-	-	-	-	-	-
O1247-1/IE00677/F0041/X008/R0106/001/COMM	Civil Society Forums Advisory meeting (Catering)	30 000.00	58 040.00	30 000.00	30 000.00	31 380.00	32 792.10
O1247-1/IE00754/F0041/X008/R0106/001/COMM	Civil Society Forums Advisory meeting (Gifts and Promotio	-	30 000.00	-	-	-	-
	16 Days of Activisim Program	-	-	-	-	-	-
O1235-6/IE00677/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Catering)	40 000.00	40 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1235-6/IE00571/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Tent)	40 000.00	14 800.00	40 000.00	-	-	-
O1235-6/IE00667/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Sound and stage)	20 000.00	15 000.00	20 000.00	-	-	-
O1235-6/IE00703/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Transport)	40 000.00	40 000.00	40 000.00	40 000.00	41 840.00	43 722.80
	Umkhosi womhlanga	-	-	-	-	-	-
O1308-5/IE00677/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Catering)	190 000.00	75 664.00	180 000.00	180 000.00	188 280.00	196 752.60
O1308-5/IE00703/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Transport)	190 000.00	189 980.00	180 000.00	180 000.00	188 280.00	196 752.60
O1308-5/IE00754/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Promotional Materials)	100 000.00	129 900.00	90 000.00	90 000.00	94 140.00	98 376.30
	Child Protection Program	-	-	-	-	-	-
O0020-2/IE00677/F0041/X008/R0106/001/COMM	Child Protection Program (Catering)	30 000.00	27 600.00	30 000.00	30 000.00	31 380.00	32 792.10
O0020-2/IE00754/F0041/X008/R0106/001/COMM	Child Protection(Promotional items)	30 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0020-2/IE00667/F0041/X008/R0106/001/COMM	Child Protection(Sound and Stage)	15 000.00	14 800.00	15 000.00	-	-	-
O0020-2/IE00703/F0041/X008/R0106/001/COMM	Chils Protection (Transport)	30 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0020-2/IE00694/F0041/X008/R0106/001/COMM	Child Protection(Facilitation)	-	-	30 000.00	30 000.00	31 380.00	32 792.10
	Children council (advisory meetings)	-	-	-	-	-	-
O0013-1/IE00677/F0041/X008/R0106/001/COMM	Children council (advisory meetings catering)	20 000.00	-	20 000.00	-	-	-
O0013-1/IE00703/F0041/X008/R0106/001/COMM	Children council (advisory meeting transport)	20 000.00	-	20 000.00	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
O0013-1/IE00754/F0041/X008/R0106/001/COMM	Children council (advisory meeting promotional materials)	20 000.00	-	20 000.00	-	-	-
	Mandela Program	-	-	-	-	-	-
O1243-7/IE00677/F0041/X008/R0106/001/COMM	Mandela Program (Catering)	40 000.00	-	40 000.00	-	-	-
O1243-7/IE00754/F0041/X008/R0106/001/COMM	Mandela Program (Promotional meterial and Gifts)	50 000.00	25 000.00	40 000.00	-	-	-
O1243-7/IE00534/F0041/X008/R0106/001/CONTRA	Mandela Program (Painting accessories, Nails and Cleaning	70 000.00	29 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O1243-7/IE00572/F0041/X008/R0106/001/COMM	Mandela Program (Service Provider (Labour)	30 000.00	29 988.90	30 000.00	-	-	-
	Training and Development	-	-	-	-	-	-
O1246-2/IE00847/F0041/X008/R0106/001/COMM	Capacitity building and training for vulnerable groups on ski	350 000.00	349 750.00	250 000.00	-	-	-
O1246-2/IE00703/F0041/X008/R0106/001/COMM	Capacity building and training (Transport)	40 000.00	29 600.00	30 000.00	-	-	-
	Women's Caucus	-	-	-	-	-	-
O1240-8/IE00632/F0041/X008/R0106/001/COMM	Women's Caucus Catering	90 000.00	90 000.00	80 000.00	80 000.00	83 680.00	87 445.60
O1240-8/IE00667/F0041/X008/R0106/001/COMM	Women's Caucus Sound System	20 000.00	19 700.00	20 000.00	-	-	-
O1240-8/IE00754/F0041/X008/R0106/001/COMM	Women's Caucus (Gifts and Promotional items)	50 000.00	50 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1240-8/IE00694/F0041/X008/R0106/001/COMM	Women's caucus (Skills Development for and Emancipation	80 000.00	60 000.00	70 000.00	-	-	-
	Women's Programme	-	-	-	-	-	-
O1240-9/IE00677/F0041/X008/R0106/001/COMM	Women's Parliament (Catering)	100 000.00	100 000.00	80 000.00	60 000.00	62 760.00	65 584.20
O1240-9/IE00667/F0041/X008/R0106/001/COMM	Women's Parliament (Sound System)	30 000.00	30 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1240-9/IE00703/F0041/X008/R0106/001/COMM	Women's Parliament (Transport)	70 000.00	69 000.00	60 000.00	60 000.00	62 760.00	65 584.20
O1240-9/IE00754/F0041/X008/R0106/001/COMM	Women's Parliament (Promotional Items Gifts)	70 000.00	70 000.00	60 000.00	60 000.00	62 760.00	65 584.20
O1240-9/IE00571/F0041/X008/R0106/001/COMM	Women's Parliament (Tent Hire)	80 000.00	80 000.00	70 000.00	-	-	-
	Operation Sukuma Sakhe	-	-	-	-	-	-
O1243-6/IE00677/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe (Catering/Mbo/oss meetings)	160 000.00	160 000.00	150 000.00	150 000.00	156 900.00	163 960.50
O1243-6/IE00703/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe(Transportation)	30 000.00	18 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1243-6/IE00571/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe (Tent)	-	-	-	-	-	-
	Disabity and Womens Cashier & Baking Courses			-	-	-	-
O1227-2/IE00677/F0041/X008/R0106/001/COMM	Disability and Women's Cashier & Baking Courses (Caterin	-		40 000.00	-	-	-
O1227-2/IE00847/F0041/X008/R0106/001/COMM	Disability and Women's Cashier & Baking Courses (Facilita	-		150 000.00	-	-	-
O1227-2/IE00703/F0041/X008/R0106/001/COMM	Disability and Women's Cashier & Baking Courses (Transp	-		30 000.00	-	-	-
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subsi	-		15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00059/F0041/X008/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferer	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X008/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X008/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- withou	-		8 000.00	8 000.00	8 368.00	8 744.56
Total General Expenditure		**5 035 000.00**	**3 989 882.90**	**4 613 000.00**	**3 023 000.00**	**3 162 058.00**	**3 304 350.61**
Employee Related Cost							
O0001/IE00036/F0041/X008/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)			1 189 393.09	1 189 393.09	1 244 105.17	1 300 089.90
O0001/IE00038/F0041/X008/R0105/001/COMM	Employee Related Cost (Bonus)			99 116.09	99 116.09	103 675.43	108 340.83
O0001/IE00040/F0041/X008/R0105/001/COMM	Employee Related Cost (Bargaining Council)			273.12	273.12	285.68	298.54

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00043/F0041/X008/R0105/001/COMM	Employee Related Cost-Medical Aid			76 615.20	76 615.20	80 139.50	83 745.78
O0001/IE00044/F0041/X008/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)			271 463.23	271 463.23	283 950.54	296 728.31
O0001/IE00045/F0041/X008/R0105/001/COMM	Employee Related Cost (UIF)			4 250.88	4 250.88	4 446.42	4 646.51
O0001/IE01533/F0041/X008/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X008/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)			88 120.34	88 120.34	92 173.87	96 321.70
O0001/IE01521/F0041/X008/R0105/001/COMM	Employee Related Cost (Housing Subsidy)			13 564.74	13 564.74	14 188.71	14 827.21
O0001/IE01530/F0041/X008/R0105/001/COMM	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X008/R0105/001/COMM	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**1 742 796.68**	**1 742 796.68**	**1 822 965.33**	**1 904 998.77**
					-		
GRAND TOTAL EXPENDITURE (SOCIAL COHESION)		**5 035 000.00**	**3 989 882.90**	**6 355 796.68**	**4 765 796.68**	**4 985 023.33**	**5 209 349.38**
					-		
SPORT AND RECREATION (X125)					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X125/R0105/001/COMM	National Revenue Fund (Equitable Share)			- 7 544 456.89	- 5 848 291.08	- 6 117 312.47	- 6 392 591.53
Total Transfers and Subsidies		-	-	**- 7 544 456.89**	**- 5 848 291.08**	**- 6 117 312.47**	**- 6 392 591.53**
					-		
TOTAL REVENUE		-		- 7 544 456.89	- 5 848 291.08	- 6 117 312.47	- 6 392 591.53
					-		
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	40 000.00	41 840.00	43 722.80
O1333-4/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Transport)	60 000.00	30 000.00	60 000.00	60 000.00	62 760.00	65 584.20
O1333-4/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Tent, Toilets and Sound)	49 000.00	49 000.00	49 000.00	49 000.00	51 254.00	53 560.43
O1333-4/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Prizes)	40 000.00	40 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1333-4/IE00687/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Ambulance)	20 000.00	20 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1333-4/IE00772/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Media Coverage)	50 000.00	50 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O1333-4/IE00626/F0041/X125/R0106/001/COMM	Ndwedwe Youth Run Series (Entertainment)	40 000.00	40 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1333-4/IE00842/F0041/X125/R0106/001/COMM	Insurance and Race Licence Fee			50 000.00	50 000.00	52 300.00	54 653.50
	Ndwedwe Cross Country League	-	-	-	-	-	
O1333-27/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Cross Country (Catering)	30 000.00	-	30 000.00	-	-	-
O1333-27/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Cross Country (Tent, Sound and Stage)	35 000.00	-	15 000.00	-	-	-
O1333-27/IE00549/F0041/X125/R0106/001/COMM	Ndwedwe Cross Country (Prizes)	30 000.00	-	30 000.00	-	-	-
O1333-27/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Cross Country (Transport)	30 000.00	-	30 000.00	-	-	-
	Ndwedwe Indegenous Games Local Selections	-	-	-	-	-	-
O1333-5/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe IGs Local Selections (Refreshments)	35 000.00	9 600.00	35 000.00	35 000.00	36 610.00	38 257.45
O1333-5/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe IGs Local Selections (Tent, Chairs and Toilets)	30 000.00	29 850.00	30 000.00	30 000.00	31 380.00	32 792.10
O1333-5/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe IGs Local Selections (Transport)	40 000.00	60 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1333-5/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe IGs Local Selections (Sound System)	20 000.00	15 500.00	15 000.00	15 000.00	15 690.00	16 396.05

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1333-5/IE00653/F0041/X125/R0106/001/COMM	Ndwedwe IGs Local Selections (Mobile Ambulance)	10 000.00	-	10 000.00	10 000.00	10 460.00	10 930.70
		-	-	-	-	-	-
	Ilembe District Indegenous Games Competition	-	-	-	-	-	-
O1333-6/IE00703/F0041/X125/R0106/001/COMM	Ilember District IGs (Transport)	40 000.00	39 800.00	40 000.00	40 000.00	41 840.00	43 722.80
O1333-6/IE00754/F0041/X125/R0106/001/COMM	Ilembe District IGs (Apparel)	60 000.00	51 500.00	60 000.00	60 000.00	62 760.00	65 584.20
		-	-	-	-	-	-
	Provincial Indegenous Games Competition	-	-	-	-	-	-
O1333-7/IE00703/F0041/X125/R0106/001/COMM	Provincial IGs Competition (Transport)	20 000.00	19 500.00	20 000.00	20 000.00	20 920.00	21 861.40
O1333-7/IE00060/F0041/X125/R0106/001/COMM	Provincial IGs Competition (Accommodation)	70 000.00	-	70 000.00	70 000.00	73 220.00	76 514.90
O1333-7/IE00672/F0041/X125/R0106/001/COMM	Provincial IGs Competition (Petty Cash)	-	-	30 000.00	30 000.00	31 380.00	32 792.10
	National Indegenous Games Competition	-	-	-	-	-	-
O1333-8/IE00060/F0041/X125/R0106/001/COMM	National IGs Competition Accommodation	70 000.00	60 480.00	70 000.00	70 000.00	73 220.00	76 514.90
O1333-8/IE01581/F0041/X125/R0106/001/COMM	National IGs Competition Flights and Car hire	50 000.00	-	50 000.00	50 000.00	52 300.00	54 653.50
O1333-8/IE00677/F0041/X125/R0106/001/COMM	National IGs Competition Petty Cash for Refreshments	30 000.00	24 750.00	30 000.00	30 000.00	31 380.00	32 792.10
		-	-	-	-	-	-
	Ndwedwe July Horses Race	-	-	-	-	-	-
O1333-9/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe July Horses Race (Transportation)	50 000.00	44 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1333-9/IE00060/F0041/X125/R0106/001/COMM	Ndwedwe July Horses Race (Accommodation)	80 000.00	63 680.00	80 000.00	-	-	-
O1333-9/IE00672/F0041/X125/R0106/001/COMM	Ndwedwe July Horses Race (Petty Cash)			20 000.00	-	-	-
	Nkandla May	-	-	-	-	-	-
O1333-10/IE00060/F0041/X125/R0106/001/COMM	Nkandla May Accommodation	60 000.00	-	60 000.00	-	-	-
O1333-10/IE00672/F0041/X125/R0106/001/COMM	Nkandla May Petty Cash			20 000.00	-	-	-
	Harry Gwala Summer Cup Horse Racing	-	-	-	-	-	-
O1333-11/IE00060/F0041/X125/R0106/001/COMM	Harry Gwala Summer Cup Horses Racing Accommodation	70 000.00	-	70 000.00	-	-	-
O1333-11/IE00677/F0041/X125/R0106/001/COMM	Harry Gwala Summer Cup Horses Racing Petty Cash			20 000.00	-	-	-
	Ndwedwe Golden Games / Senior Citezens Local Selecti	-	-	-	-	-	-
O1333-12/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Catering)	60 000.00	52 400.00	60 000.00	60 000.00	62 760.00	65 584.20
O1333-12/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Sound)	20 000.00	16 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1333-12/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Transport)	70 000.00	67 100.00	70 000.00	70 000.00	73 220.00	76 514.90
O1333-12/IE00653/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Mobile Ambulance)	10 000.00	6 000.00	10 000.00	10 000.00	10 460.00	10 930.70
O1333-12/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe GG / SC Local Selections (Tent and Toilets)	35 000.00	45 400.00	35 000.00	35 000.00	36 610.00	38 257.45
	Ilembe District Golden Games Selections	-	-	-	-	-	-
O1333-13/IE00703/F0041/X125/R0106/001/COMM	Ilembe Dis GG Selection (Transport)	30 000.00	27 500.00	30 000.00	30 000.00	31 380.00	32 792.10
O1333-13/IE00754/F0041/X125/R0106/001/COMM	Ilembe Dis GG Selection (Apparel / Attire)	130 000.00	125 700.00	130 000.00	130 000.00	135 980.00	142 099.10
	Provincial Golden Games Competitions	-	-	-	-	-	-
O1333-14/IE00703/F0041/X125/R0106/001/COMM	Provincial GG Selection (Transport)	50 000.00	-	40 000.00	40 000.00	41 840.00	43 722.80
O1333-14/IE00060/F0041/X125/R0106/001/COMM	Provincial GG Selection (Accomodation)	70 000.00	43 780.00	70 000.00	70 000.00	73 220.00	76 514.90
	National Golden Games Competitions	-	-	-	-	-	-
O1333-15/IE00060/F0041/X125/R0106/001/COMM	National GG (Accomodation)	110 000.00	-	110 000.00	110 000.00	115 060.00	120 237.70
O1333-15/IE01581/F0041/X125/R0106/001/COMM	National GG Flights and Car Hire	40 000.00	-	40 000.00	40 000.00	41 840.00	43 722.80
O1333-15/IE00703/F0041/X125/R0106/001/COMM	National GG (Petty Cash for Refreshments)	15 000.00	-	15 000.00	15 000.00	15 690.00	16 396.05

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
	Ndwedwe Disability Games Local Competition	-	-	-	-	-	-
O1333-16/IE00677/F0041/X125/R0106/001/COMM	NDW Dis Games (Catering)	35 000.00	34 400.00	35 000.00	35 000.00	36 610.00	38 257.45
O1333-16/IE00703/F0041/X125/R0106/001/COMM	NDW Dis Games (Transport)	30 000.00	54 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1333-16/IE00571/F0041/X125/R0106/001/COMM	NDW Dis Games (Tent and Toilet)	30 000.00	29 500.00	30 000.00	30 000.00	31 380.00	32 792.10
O1333-16/IE00667/F0041/X125/R0106/001/COMM	NDW Dis Games (Sound System)	20 000.00	14 800.00	20 000.00	20 000.00	20 920.00	21 861.40
O1333-16/IE00653/F0041/X125/R0106/001/COMM	NDW Dis Games (Mobile Ambulance)	10 000.00	10 000.00	10 000.00	10 000.00	10 460.00	10 930.70
	Ilembe District Disability Games Competition	-	-	-	-	-	-
O1333-17/IE00754/F0041/X125/R0106/001/COMM	Ilembe Disability (Sport Apparel)	70 000.00	59 700.00	70 000.00	70 000.00	73 220.00	76 514.90
O1333-17/IE00703/F0041/X125/R0106/001/COMM	Ilember Disability (Transport)	30 000.00	27 500.00	30 000.00	30 000.00	31 380.00	32 792.10
	Provincial Disability Games	-	-	-	-	-	-
O1333-18/IE00703/F0041/X125/R0106/001/COMM	Prov Disability Games (Transport)	40 000.00	39 700.00	40 000.00	40 000.00	41 840.00	43 722.80
O1333-18/IE00060/F0041/X125/R0106/001/COMM	Prov Disability Games (Accommodation)	90 000.00	27 580.00	70 000.00	70 000.00	73 220.00	76 514.90
O1333-18/IE00677/F0041/X125/R0106/001/COMM	Prov Disability Games (Petty Cash)			20 000.00	20 000.00	20 920.00	21 861.40
	Ndwedwe Aerobics Marathon	-	-		-	-	
O1333-19/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe Aerobics Marathon (Sound and Stage)	60 000.00	40 000.00	20 000.00	-	-	-
O1333-19/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Aerobics Marathon (Apparel)	100 000.00	40 000.00	55 000.00	-	-	-
O1333-19/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Aerobics Marathon (Refreshments)	50 000.00	50 000.00	50 000.00	-	-	-
O1333-19/IE00666/F0041/X125/R0106/001/COMM	Ndwedwe Aerobics Marathon (Instructors)	45 000.00	45 000.00	45 000.00	-	-	-
	Ndwedwe Local Sport Trainings Competitions	-	-	-	-	-	-
O1333-28/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Local Sport Trainings Competitions (Refreshment	70 000.00	69 725.00	60 000.00	-	-	-
O1333-28/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe Local Sport Trainings Competitions (Sound)	40 000.00	40 000.00	20 000.00	-	-	-
O1333-28/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Local Sport Trainings Competitions (Tent and To	60 000.00	22 800.00	50 000.00	-	-	-
O1333-28/IE00549/F0041/X125/R0106/001/COMM	Ndwedwe Local Sport Trainings Competitions (Prizes)	40 000.00	20 000.00	40 000.00	-	-	-
		-	-	-	-	-	-
O1333-28/IE00754/F0041/X125/R0106/001/COMM	National and International Local Sport Sponsorship	80 000.00	80 000.00	80 000.00	80 000.00	83 680.00	87 445.60
O1333-28/IE00754/F0041/X125/R0106/001/COMM	Sport Facilities Accessories	-	-	-	-	-	-
O1333-28/IE00678/F0041/X125/R0106/001/COMM	Sport Facilities Accessories			60 000.00	60 000.00	62 760.00	65 584.20
	School Sport Competition	-	-	-	-	-	-
O1333-20/IE00754/F0041/X125/R0106/001/COMM	School Sport Competition Prizes	60 000.00	-	60 000.00	-	-	-
		-	-	-	-	-	-
O1333-21/IE00754/F0041/X125/R0106/001/COMM	Sport Training Equipment	90 000.00	60 000.00	90 000.00	90 000.00	94 140.00	98 376.30
	KZN SALGA DSR GAMES 2024/2025	-	-	-	-	-	-
O1333-29/IE00060/F0041/X125/R0106/001/COMM	KZN SALGA DSR GAMES (Accomodation)	90 000.00	90 000.00	90 000.00	90 000.00	94 140.00	98 376.30
O1333-29/IE00754/F0041/X125/R0106/001/COMM	KZN SALGA DSR GAMES (Apparel)	150 000.00	-	150 000.00	150 000.00	156 900.00	163 960.50
O1333-29/IE00703/F0041/X125/R0106/001/COMM	KZN SALGA DSR GAMES (Transport)	50 000.00	48 100.00	50 000.00	50 000.00	52 300.00	54 653.50
O1333-29/IE00677/F0041/X125/R0106/001/COMM	KZN SALGA DSR GAMES (Petty cash for refreshments)	30 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
	Ndwedwe WARD SALGA GAMES	-	-	-	-	-	-
O1333-22/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Ward Salga Games Soccer Kits, Netball Kits, Tro	350 000.00	301 984.35	350 000.00	350 000.00	366 100.00	382 574.50
O1333-22/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Wards (Transport)	80 000.00	88 800.00	80 000.00	80 000.00	83 680.00	87 445.60
O1333-22/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Wards (Refreshments)	35 000.00	34 988.00	35 000.00	35 000.00	36 610.00	38 257.45
	Ndwedwe Inter-Zonal Games	-	-	-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
O1333-23/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Zonal Games (Transport)	80 000.00	79 600.00	80 000.00	80 000.00	83 680.00	87 445.60
O1333-23/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Zonal Games (Tent and Mobile Toilets)	30 000.00	25 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1333-23/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Zonal Games (Catering)	30 000.00	61 350.00	30 000.00	30 000.00	31 380.00	32 792.10
O1333-23/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Zonal Games (Sound System)	20 000.00	15 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1333-23/IE00653/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Zonal Games (Ambulance)	10 000.00	5 500.00	10 000.00	10 000.00	10 460.00	10 930.70
O1333-23/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Inter-Zonal Games (Prizes / Gifts)	30 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
	Ilembe District Inter-Municipal SALGA DRS Games	-	-	-	-	-	-
O1333-24/IE00703/F0041/X125/R0106/001/COMM	Ilembe District Inter-Municipal SALGA DRS Games (Trans	60 000.00	89 900.00	60 000.00	60 000.00	62 760.00	65 584.20
O1333-24/IE00677/F0041/X125/R0106/001/COMM	Ilembe District Inter-Municipal SALGA DRS Games (Refre	50 000.00	48 948.00	50 000.00	50 000.00	52 300.00	54 653.50
O1333-24/IE00754/F0041/X125/R0106/001/COMM	Ilember District inter-Municipal SALGA DRS Games (Trac	350 000.00	320 000.00	370 000.00	370 000.00	387 020.00	404 435.90
	Ndwedwe Mayoral Cup Competition	-	-	-	-	-	-
O1333-25/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Tent and Boxing Ring	80 000.00	-	-	-	-	-
O1333-25/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Transport	80 000.00	-	-	-	-	-
O1333-25/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Catering	40 000.00	-	-	-	-	-
O1333-25/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Sound System	20 000.00	-	-	-	-	-
O1333-25/IE00653/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Mobile Ambulance	12 000.00	10 234.78	-	-	-	-
O1333-25/IE00626/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Entertainment and Arti	55 000.00	-	-	-	-	-
O1333-25/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Apparel for Cllrs and C	40 000.00	-	-	-	-	-
O1333-25/IE00772/F0041/X125/R0106/001/COMM	Ndwedwe Mayoral Cup Competition Media Coverage	65 000.00	63 452.00	-	-	-	-
	Training, Workshops, Seminars and Conferences	-	-	-	-	-	-
O1333-26/IE00703/F0041/X125/R0106/001/COMM	Capacity Building Workshops (Transport)	40 000.00	40 000.00	50 000.00	-	-	-
O1333-26/IE00677/F0041/X125/R0106/001/COMM	Capacity Building Workshops (Refreshments)	-	-	-	-	-	-
O1333-26/IE00847/F0041/X125/R0106/001/COMM	Capacity Building Workshop (Facilitator / Service Provider	85 000.00	85 000.00	85 000.00	-	-	-
O1333-26/IE00060/F0041/X125/R0106/001/COMM	Capacity Building Workshop (Accommodation)	250 000.00	245 145.00	280 000.00	-	-	-
	Women in Sport Symposium	-	-	-	-	-	-
O1293-5/IE00677/F0041/X125/R0106/001/COMM	Women in Sport Symposium (Catering)	30 000.00	29 750.00	30 000.00	-	-	-
O1293-5/IE00667/F0041/X125/R0106/001/COMM	Women in Sport Symposium (Sound and Stage))	30 000.00	15 000.00	30 000.00	-	-	-
O1293-5/IE00703/F0041/X125/R0106/001/COMM	Women in Sport Symposium (Transport)	40 000.00	40 000.00	50 000.00	-	-	-
O1293-5/IE00754/F0041/X125/R0106/001/COMM	Women in Sport Symposium (Promotional Items)	30 000.00	26 000.00	30 000.00	-	-	-
O1293-5/IE00666/F0041/X125/R0106/001/COMM	Women in Sport Symposium (Facilitator)	30 000.00	-	30 000.00	-	-	-
O1293-5/IE00653/F0041/X125/R0106/001/COMM	Women in Sport Symposium (Ambulance)			20 000.00	-	-	-
	ECD Sport Development Programme	-	-	-	-	-	-
O1293-6/IE00677/F0041/X125/R0106/001/COMM	ECD Sport Development Programme (Refreshments)	45 000.00	34 800.00	45 000.00	-	-	-
O1293-6/IE00667/F0041/X125/R0106/001/COMM	ECD Sport Development Programme(Sound)	40 000.00	39 750.00	10 000.00	-	-	-
O1293-6/IE00703/F0041/X125/R0106/001/COMM	ECD Sport Development Programme(Transport)	50 000.00	50 000.00	50 000.00	-	-	-
O1293-6/IE00754/F0041/X125/R0106/001/COMM	ECD Sport Development Programme (Promotional Items)	40 000.00	-	40 000.00	-	-	-
	Ndwedwe Rural Horse Racing	-	-	-	-	-	-
O1293-7/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Rural Horse Racing(Catering)	40 000.00	-	-	-	-	-
O1293-7/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe Rural Horse Racing(Sound&Stage)	40 000.00	-	-	-	-	-
O1293-7/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Rural Horse Racing(Transport)	60 000.00	-	-	-	-	-
O1293-7/IE00571/F0041/X125/R0106/001/COMM	Ndwedwe Rural Horse Racing(Trailer Hire)	55 000.00	-	-	-	-	-

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ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1293-7/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Rural Horse Racing(Promotional Items &Gifts)	30 000.00	-	-	-	-	-
O1293-7/IE00754/F0041/X125/R0105/001/COMM	Ndwedwe Rural Horse Racing(Prizes)	50 000.00	-	-	-	-	-
O1293-7/IE00653/F0041/X125/R0106/001/COMM	Ndwedwe Rural Horse Racing(Ambulance)			-	-	-	-
	Ndwedwe Sport Awards	-	-	-	-	-	-
O1293-8/IE00677/F0041/X125/R0106/001/COMM	Ndwedwe Sport Awards(Catering)	40 000.00	-	-	-	-	-
O1293-8/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Sport Awards(Transport)	35 000.00	-	-	-	-	-
O1293-8/IE00666/F0041/X125/R0106/001/COMM	Ndwedwe Sport Awards(Project Coordinator)	80 000.00	-	-	-	-	-
O1293-8/IE00549/F0041/X125/R0106/001/COMM	Ndwedwe SAFA Wards / Zonal Prizes	90 000.00	-	-	-	-	-
O1293-8/IE00667/F0041/X125/R0106/001/COMM	Ndwedwe Sport Awards(Sound&Stage)	-	-	-	-	-	-
O1293-8/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Sport Awards(Promotional Iterms & Gifts)	-	-	-	-	-	-
O1293-8/IE00636/F0041/X125/R0106/001/COMM	Ndwedwe Sport Awards (Entertainment)	-	-	-	-	-	-
	NDWEDWE ROWING CLUB (Local, Provincial & Nati	-		-	-	-	-
O1293-13/IE00754/F0041/X125/R0106/001/COMM	Ndwedwe Rowing Club (Equipment)			45 000.00	-	-	-
O1293-13/IE00754/F0041/X125/R0105/001/COMM	Ndwedwe Rowing Club (Kits and Tracksuits)			50 000.00	-	-	-
O1293-13/IE00703/F0041/X125/R0106/001/COMM	Ndwedwe Rowing Club (Transport)			40 000.00	-	-	-
O1293-13/IE00672/F0041/X125/R0106/001/COMM	Ndwedwe Rowing Club (Petty Cash)			30 000.00	-	-	-
				-	-	-	-
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subsi	-		15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00059/F0041/X125/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Confere	-		6 000.00	6 000.00	6 276.00	6 558.42
O0001/IE00144/F0041/X125/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X125/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- withou	-		8 000.00	8 000.00	8 368.00	8 744.56
Total General Expenditure		**5 916 000.00**	**3 784 547.13**	**5 313 000.00**	**3 623 000.00**	**3 789 658.00**	**3 960 192.61**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X125/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)			1 489 492.71	1 483 801.18	1 552 056.04	1 621 898.56
O0001/IE00038/F0041/X125/R0105/001/COMM	Employee Related Cost (Bonus)			119 124.39	118 650.10	124 108.00	129 692.86
O0001/IE00040/F0041/X125/R0105/001/COMM	Employee Related Cost (Bargaining Council)			533.28	533.28	557.81	582.91
O0001/IE00043/F0041/X125/R0105/001/COMM	Employee Related Cost-Medical Aid			125 942.40	125 942.40	131 735.75	137 663.86
O0001/IE00044/F0041/X125/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)			300 810.56	300 810.56	314 647.84	328 807.00
O0001/IE00045/F0041/X125/R0105/001/COMM	Employee Related Cost (UIF)			8 501.76	8 501.76	8 892.84	9 293.02
O0001/IE00110/F0041/X125/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X125/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)			187 051.80	187 051.80	195 656.18	204 460.71
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)			-	-	-	-
Total Employee Related Cost				**2 231 456.89**	**2 225 291.08**	**2 327 654.47**	**2 432 398.92**
GRAND TOTAL EXPENDITURE (SPORT AND RECREATION)		**5 916 000.00**	**3 784 547.13**	**7 544 456.89**	**5 848 291.08**	**6 117 312.47**	**6 392 591.53**

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					-		
YOUTH DEVELOPMENT					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X006/R0105/001/COMM	National Revenue Fund (Equitable Share)			- 3 847 000.00	- 2 372 000.00	- 2 481 112.00	- 2 592 762.04
Total Transfers and Subsidies		-	-	**- 3 847 000.00**	**- 2 372 000.00**	**- 2 481 112.00**	**- 2 592 762.04**
TOTAL REVENUE		-		**- 3 847 000.00**	**- 2 372 000.00**	**- 2 481 112.00**	**- 2 592 762.04**
					-		
General Expenditure					-		
	Youth Development				-		
O1444-4/IE00677/F0041/X006/R0106/001/COMM	Job Readiness (Catering)	70 000.00	78 900.00	70 000.00	70 000.00	73 220.00	76 514.90
O1444-4/IE00667/F0041/X006/R0106/001/COMM	Job Readiness (Sound and Stage)	40 000.00	14 000.00	20 000.00	-	-	-
O1444-4/IE00571/F0041/X006/R0106/001/COMM	Job Readiness (Tent)	70 000.00	29 500.00	-	-	-	-
O1444-4/IE00703/F0041/X006/R0106/001/COMM	Job Readiness (Transport)	50 000.00	50 000.00	50 000.00	50 000.00	52 300.00	54 653.50
	Youth SMME Seminar	-	-	-	-	-	-
O1444-5/IE00677/F0041/X006/R0106/001/COMM	Youth SMME Seminar (Catering)	35 000.00	-	35 000.00	-	-	-
O1444-5/IE00667/F0041/X006/R0106/001/COMM	Youth SMME Seminar (Sound and Stage)	30 000.00	-	10 000.00	-	-	-
O1444-5/IE00694/F0041/X006/R0106/001/COMM	Youth SMME Support and Business Registration	45 000.00	-	45 000.00	-	-	-
O1444-5/IE00703/F0041/X006/R0106/001/COMM	Youth SMME Seminar (Transport)	50 000.00	-	50 000.00	-	-	-
O1444-5/IE00754/F0041/X006/R0106/001/COMM	Youth SMME Support (Equipment and Mechanisation)	150 000.00	-	150 000.00	-	-	-
	Youth IDP	-	-	-	-	-	-
O1444-6/IE00677/F0041/X006/R0106/001/COMM	Youth IDP (Catering)	60 000.00	34 750.00	-	-	-	-
O1444-6/IE00626/F0041/X006/R0106/001/COMM	Youth IDP (Entertainment)	50 000.00	-	-	-	-	-
O1444-6/IE00667/F0041/X006/R0106/001/COMM	Youth IDP (Sound and Stage)	30 000.00	45 000.00	-	-	-	-
O1444-6/IE00703/F0041/X006/R0106/001/COMM	Youth IDP (Transport)	60 000.00	39 000.00	-	-	-	-
	YOUTH CONSULTATIVE MEETINGS / OUTREACH			-	-	-	-
O1444-19/IE00677/F0041/X006/R0106/001/COMM	Youth Outreach (Catering)			90 000.00	90 000.00	94 140.00	98 376.30
O1444-19/IE00626/F0041/X006/R0106/001/COMM	Youth Outreach (Entertainment)			-	-	-	-
O1444-19/IE00667/F0041/X006/R0106/001/COMM	Youth Outreach (Sound and Stage)			40 000.00	-	-	-
O1444-19/IE00703/F0041/X006/R0106/001/COMM	Youth Outreach (Transport)			80 000.00	80 000.00	83 680.00	87 445.60
	Exam Prayer, Life Coaching and Motivations	-	-	-	-	-	-
O1444-7/IE00677/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Catering)	70 000.00	41 962.50	70 000.00	70 000.00	73 220.00	76 514.90
O1444-7/IE00703/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Transport)	70 000.00	59 200.00	70 000.00	70 000.00	73 220.00	76 514.90
O1444-7/IE00626/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Entertainmen	45 000.00	-	40 000.00	40 000.00	41 840.00	43 722.80
O1444-7/IE00667/F0041/X006/R0106/001/COMM	Exam Prayer, Life Coaching and Motivations (Sound and St	30 000.00	26 500.00	20 000.00	20 000.00	20 920.00	21 861.40
	Youth Summit	-	-	-	-	-	-
O1444-8/IE00677/F0041/X006/R0106/001/COMM	Youth Summit (Catering)	-	-	-	-	-	-
O1444-8/IE00703/F0041/X006/R0106/001/COMM	Youth Summit (Transport)	60 000.00	60 000.00	60 000.00	-	-	-
O1444-8/IE00667/F0041/X006/R0106/001/COMM	Youth Summit (Sound and Stage)	-	-	-	-	-	-

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O1444-8/IE00754/F0041/X006/R0106/001/COMM	Youth Summit (Promotional Items)	30 000.00	30 000.00	30 000.00	-	-	-
O1444-8/IE00571/F0041/X006/R0106/001/COMM	Youth Summit (Venue Hire)	150 000.00	150 000.00	150 000.00	-	-	-
O1444-8/IE00694/F0041/X006/R0106/001/COMM	Youth Summit (Facilitator)	50 000.00	30 000.00	50 000.00	-	-	-
	Online CAO NSFAS Applications	-	-	-	-	-	-
O1444-9/IE00677/F0041/X006/R0106/001/COMM	Online CAO NSFAS Applications (Catering)	38 000.00	24 000.00	38 000.00	28 000.00	29 288.00	30 605.96
O1444-9/IE00787/F0041/X006/R0106/001/COMM	Online CAO NSFAS Applications (Data and WiFi)	20 000.00	-	20 000.00	20 000.00	20 920.00	21 861.40
	Top Achievers Awards Ceremony	-	-	-	-	-	-
O1444-10/IE00677/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Catering)	-	-	-	-	-	-
O1444-10/IE00703/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Transport)	30 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1444-10/IE00694/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Project Coordinator)	80 000.00	150 000.00	200 000.00	200 000.00	209 200.00	218 614.00
O1444-10/IE00571/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Venue Hire)	-	-	-	-	-	-
O1444-10/IE00667/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Sound and Stage)	-	-	-	-	-	-
O1444-10/IE00754/F0041/X006/R0106/001/COMM	Top Achievers Awards Ceremony (Gifts and Promotional Ite	-	-	25 000.00	25 000.00	26 150.00	27 326.75
	Junior Council Launch	-	-	-	-	-	-
O1444-11/IE00677/F0041/X006/R0106/001/COMM	Junior Council Launch (Catering)	-	-	-	-	-	-
O1444-11/IE00667/F0041/X006/R0106/001/COMM	Junior Council Launch (Sound and Stage)	-	-	-	-	-	-
O1444-11/IE00703/F0041/X006/R0106/001/COMM	Junior Council Launch (Transport)	-	-	-	-	-	-
	Youth Revolutionary Programmes	-	-	-	-	-	-
O1444-12/IE00677/F0041/X006/R0106/001/COMM	Youth Revolutionary Programmes (Catering)	70 000.00	59 050.00	70 000.00	-	-	-
O1444-12/IE00703/F0041/X006/R0106/001/COMM	Youth Revolutionary Programmes (Transport)	60 000.00	88 200.00	60 000.00	-	-	-
O1444-12/IE00754/F0041/X006/R0106/001/COMM	Youth Revolutionary Programmes (Promotional Items)	40 000.00	29 000.00	40 000.00	-	-	-
O1444-12/IE00667/F0041/X006/R0106/001/COMM	Youth Revolutionary Programmes (Sound, Tent and Stage)	70 000.00	64 000.00	70 000.00	-	-	-
						-	
O1444-12/IE00680/F0041/X006/R0106/001/COMM	Youth Development (Drivers Licences)	400 000.00	400 000.00	400 000.00	400 000.00	418 400.00	437 228.00
	Career Guidance and Career Expo	-	-	-	-	-	-
O1444-13/IE00677/F0041/X006/R0106/001/COMM	Career Guidance and Career Expo (Catering)	70 000.00	36 900.00	70 000.00	70 000.00	73 220.00	76 514.90
O1444-13/IE00703/F0041/X006/R0106/001/COMM	Career Guidance and Career Expo (Transport)	80 000.00	77 200.00	80 000.00	80 000.00	83 680.00	87 445.60
O1444-13/IE00667/F0041/X006/R0106/001/COMM	Careers Giudance and Career Expo (Sound, Tent and Stage)	60 000.00	45 100.00	45 000.00	45 000.00	47 070.00	49 188.15
	Education Indaba	-	-	-	-	-	-
O1444-18/IE00677/F0041/X006/R0106/001/COMM	Education Indaba (Catering)	40 000.00	-	40 000.00	-	-	-
O1444-18/IE00667/F0041/X006/R0106/001/COMM	Education Indaba (Sound)	30 000.00	-	30 000.00	-	-	-
O1444-18/IE00847/F0041/X006/R0106/001/COMM	Education Indaba (Facilitator)			20 000.00	-	-	-
	Miss Ndwedwe	-	-	-	-	-	-
O1444-14/IE00677/F0041/X006/R0106/001/COMM	Miss Ndwedwe (Catering)	40 000.00	40 000.00	-	-	-	-
O1444-14/IE00667/F0041/X006/R0106/001/COMM	Miss Ndwedwe (Sound and Stage)	40 000.00	20 000.00	-	-	-	-
O1444-14/IE00754/F0041/X006/R0106/001/COMM	Miss Ndwedwe (Gifts Promotional Items)	30 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1444-14/IE00626/F0041/X006/R0106/001/COMM	Miss Ndwedwe (Entertainment and Facilitators)	100 000.00	100 000.00	150 000.00	150 000.00	156 900.00	163 960.50
	Faith based Youth Forum	-	-	-	-	-	-
O1444-15/IE00677/F0041/X006/R0106/001/COMM	Faith based Youth Forum (Catering)	30 000.00	-	30 000.00	-	-	-
O1444-15/IE00703/F0041/X006/R0106/001/COMM	Faith based Youth Forum (Transport)	35 000.00	16 000.00	35 000.00	-	-	-
O1444-15/IE00667/F0041/X006/R0106/001/COMM	Faith based Youth Forum (Sound and Stage)	40 000.00	-	20 000.00	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
	Young Local Artists Support and Workshop	-	-	-	-	-	-
O1444-16/IE00677/F0041/X006/R0106/001/COMM	Young Local Artists Support and Workshop (Catering)	70 000.00	11 500.00	50 000.00	50 000.00	52 300.00	54 653.50
O1444-16/IE00847/F0041/X006/R0106/001/COMM	Young Local Artist Support and Workshop (Facilitators)	70 000.00	-	70 000.00	70 000.00	73 220.00	76 514.90
O1444-16/IE00703/F0041/X006/R0106/001/COMM	Young Local Artists Support and Workshop (Transport)	60 000.00	29 600.00	60 000.00	-	-	-
O1444-16/IE00667/F0041/X006/R0106/001/COMM	Young Local Artists Support and Workshop (Sound and Sta	60 000.00	59 900.00	30 000.00	30 000.00	31 380.00	32 792.10
	Ndwedwe Boys Camp	-	-	-	-	-	-
O1444-17/IE00571/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Venue booking)	150 000.00	149 850.00	180 000.00	180 000.00	188 280.00	196 752.60
O1444-17/IE00677/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Catering)	-	-	-	-	-	-
O1444-17/IE00703/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Transport)	70 000.00	59 200.00	70 000.00	70 000.00	73 220.00	76 514.90
O1444-17/IE00754/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Promotional Items & Gifts)	30 000.00	30 000.00	-	-	-	-
O1444-17/IE00667/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Sound and Stage)	-	-	-	-	-	-
O1444-17/IE00847/F0041/X006/R0106/001/COMM	Ndwedwe Boys Camp (Facilitators and Life Coaches)	45 000.00	41 000.00	45 000.00	45 000.00	47 070.00	49 188.15
	Ndwedwe Youth Artizens Training Programme(Skills)	-	-	-	-	-	-
O1293-9/IE00750/F0041/X006/R0106/001/COMM	Ndwedwe Youth Artisans (Tuition Fees)	90 000.00	-	150 000.00	-	-	-
	Young Women Meet and Greet Empowerment Session	-	-	-	-	-	-
O1293-10/IE00677/F0041/X006/R0106/001/COMM	Young Women Meet and Greet Empowerment Session (Cat	40 000.00	-	40 000.00	40 000.00	41 840.00	43 722.80
O1293-10/IE00571/F0041/X006/R0106/001/COMM	Young Women Meet and Greet Empowerment Session (Ten	80 000.00	-	80 000.00	80 000.00	83 680.00	87 445.60
O1293-10/IE00667/F0041/X006/R0106/001/COMM	Young Women Meet and Greet Empowerment Session (Sou	20 000.00	-	20 000.00	20 000.00	20 920.00	21 861.40
O1293-10/IE00571/F0041/X006/R0106/001/COMM	Young Women Empowerment Seminar(Venue)	-	-	-	-	-	-
O1293-10/IE00847/F0041/X006/R0106/001/COMM	Young Women Empowerment Seminar(Facilitator)	45 000.00	-	45 000.00	45 000.00	47 070.00	49 188.15
	Young People in Arts (Traditional Arts)	-	-	-	-	-	-
O1293-11/IE00677/F0041/X006/R0106/001/COMM	Young People in Arts (Traditional Arts) - Catering	40 000.00	21 300.00	40 000.00	40 000.00	41 840.00	43 722.80
O1293-11/IE00703/F0041/X006/R0106/001/COMM	Young People in Arts (Traditional Arts) - Transport	35 000.00	-	30 000.00	-	-	-
O1293-11/IE00667/F0041/X006/R0106/001/COMM	Young People in Arts(Traditional Art) - Sound	40 000.00	29 600.00	20 000.00	-	-	-
O1293-11/IE00847/F0041/X006/R0106/001/COMM	Young People in Arts (Traditional Art) - Facilitator	65 000.00	-	65 000.00	65 000.00	67 990.00	71 049.55
	Ndwedwe Youth Council Meeting	-	-	-	-	-	-
O1293-12/IE00571/F0041/X006/R0106/001/COMM	Ndwedwe Youth Council Meeting (Venue)	150 000.00	150 000.00	150 000.00	-	-	-
O1293-12/IE00677/F0041/X006/R0106/001/COMM	Ndwedwe Youth Council Meeting (Catering)	50 000.00	50 000.00	50 000.00	50 000.00	52 300.00	54 653.50
	Subsistence & Travelling Allowance	-		-	-	-	-
CTREATED BUT HIDE	Subsistence,Travelling & Accommodation (Flights)	-	-	-	-	-	-
CTREATED BUT HIDE	Subsistence,Travelling & Accommodation (Travel and Subsi	-	-	-	-	-	-
O0001/IE00059/F0041/X006/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Conferer	-	-	6 000.00	6 000.00	6 276.00	6 558.42
CTREATED BUT HIDE	Subsistence and Travelling Allowance (Own Transport)	-	-	-	-	-	-
O0001/IE01583/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	-	-	5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- withou	-	-	8 000.00	8 000.00	8 368.00	8 744.56
Total General Expenditure		**3 858 000.00**	**2 530 212.50**	**3 847 000.00**	**2 372 000.00**	**2 481 112.00**	**2 592 762.04**
					-		
Employee Related Cost					-		
CTREATED BUT HIDE	Employee Related Costs (Salaries and Allowances)			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (Bonus)			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (Bargaining Council)			-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
CTREATED BUT HIDE	Employee Related Cost-Medical Aid			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (Provident Fund and Pension - RA)			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (UIF)			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (Long Term Service Awards)			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (Vehicle Allowance)			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (Housing Subsidy)			-	-	-	-
CTREATED BUT HIDE	Employee related cost (Leave Pay)			-	-	-	-
CTREATED BUT HIDE	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	-	-	-	-
					-		
GRAND TOTAL EXPENDITURE (YOUTH DEVELOPMENT)		3 858 000.00	2 530 212.50	3 847 000.00	2 372 000.00	2 481 112.00	2 592 762.04
					-		
SOLID WASTE REMOVAL					-		
REVENUE					-		
Service Charges					-		
D0001/IR00992/F0930/X132/R0106/001/COMM	Refuse Collection	- 685 440.00	- 594 780.48	- 594 780.48	- 714 600.00	- 747 471.60	- 781 107.82
Total Service Charges		**- 685 440.00**	**- 594 780.48**	**- 594 780.48**	**- 714 600.00**	**- 747 471.60**	**- 781 107.82**
Transfers and Subsidies					-		
D0001/IR02344/F0041/X132/R0105/001/COMM	National Revenue Fund (Equitable Share)			- 3 224 624.45	- 3 225 110.22	- 3 373 465.29	- 2 525 271.23
Total Transfers and Subsidies		-	-	**- 3 224 624.45**	**- 3 225 110.22**	**- 3 373 465.29**	**- 2 525 271.23**
TOTAL REVENUE		**- 685 440.00**	**- 594 780.48**	**- 3 819 404.93**	**- 3 939 710.22**	**- 4 120 936.89**	**- 3 306 379.05**
					-		
General Expenditure					-		
O1234-1/IE00695/F0041/X132/R0106/001/COMM	Waste Management (Waste Collection and Disposal Transp	1 300 646.00	1 300 646.00	1 365 678.30	1 365 678.30	1 428 499.50	492 781.98
O1234-1/IE00738/F0041/X132/R0106/001/CONTRA	Waste Management (Plastic Bags)	200 000.00	200 000.00	200 000.00	200 000.00	209 200.00	218 614.00
O1234-1/IA10338/F0041/X132/R0106/001/CONTRA							
O1234-1/IE00846/F0041/X132/R0106/001/COMM	Dumping Site	150 000.00	40 000.00	70 000.00	70 000.00	73 220.00	76 514.90
O1234-1/IE00847/F0041/X004/R0106/001/COMM	Feasibility Study: Cemetries.	-	-	200 000.00	200 000.00	209 200.00	218 614.00
O1234-1/IE00847/F0041/X004/R0105/001/COMM	Cemetries. Business Plan	100 000.00	100 000.00	-	-	-	-
	Indigent Programme	-	-	-	-	-	-
O0011-3/IE00754/F0041/X008/R0106/001/COMM	Indigent : Educational Materilas	50 000.00	-	-	-	-	-
O0011-3/IE00667/F0041/X132/R0106/001/COMM	Indigent Education: Public Meetings (Sound System and St	-	-	-	-	-	-
O1234-1/IE00642/F0041/X132/R0106/001/COMM	Town Rehabilitation and Beautification and Nursery	150 000.00	150 000.00	100 000.00	100 000.00	104 600.00	109 307.00
O1234-1/IE00534/F0041/X132/R0106/001/CONTRA	Halls and CDCs Cleaning Materials	70 000.00	-	70 000.00	70 000.00	73 220.00	76 514.90
O1234-1/IA10353/F0041/X132/R0106/001/CONTRA				-	-	-	-
O1234-1/IE00847/F0041/X132/R0106/001/COMM	Professional Fees (Review Intergrated Waste Management P	-		-	-	-	-
O1234-1/IE00604/F0041/X132/R0106/001/COMM	Waste Management (Uniform and Protective)			80 000.00	80 000.00	83 680.00	87 445.60
	Waste Management Campaigns	-	-	-	-	-	-
O1234-5/IE00754/F0041/X132/R0106/001/COMM	Waste Management (promotional materials)	30 000.00	25 000.00	30 000.00	30 000.00	31 380.00	32 792.10

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1234-5/IE00677/F0041/X132/R0106/001/COMM	Waste Management (catering)	-	-	30 000.00	30 000.00	31 380.00	32 792.10
O1234-5/IE00667/F0041/X132/R0106/001/COMM	Waste Management (sound system)	20 000.00	10 000.00	-	-	-	-
O1234-5/IE00534/F0041/X132/R0106/001/CONTRA	Waste Cleaning Materials	50 000.00	25 000.00	-	-	-	-
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subs	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00059/F0041/X132/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Confere	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X132/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with op	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X132/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- withou	-		8 000.00	8 000.00	8 368.00	8 744.56
Total General Expenditure		**2 120 646.00**	**1 850 646.00**	**2 198 678.30**	**2 198 678.30**	**2 299 817.50**	**1 403 309.29**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X132/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)			763 169.61	763 554.12	798 677.61	834 618.10
O0001/IE00038/F0041/X132/R0105/001/COMM	Employee Related Cost (Bonus)			63 597.47	63 629.51	66 556.47	69 551.51
O0001/IE00040/F0041/X132/R0105/001/COMM	Employee Related Cost (Bargaining Council)			409.68	409.68	428.53	447.81
O0001/IE00043/F0041/X132/R0105/001/COMM	Employee Related Cost-Medical Aid			49 183.20	49 183.20	51 445.63	53 760.68
O0001/IE00044/F0041/X132/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)			143 209.88	143 279.09	149 869.93	156 614.08
O0001/IE00045/F0041/X132/R0105/001/COMM	Employee Related Cost (UIF)			6 376.32	6 376.32	6 669.63	6 969.76
O0001/IE00110/F0041/X132/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X132/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)			-	-	-	-
O0001/IE01521/F0041/X132/R0105/001/COMM	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X132/R0105/001/COMM	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X132/R0105/001/COMM	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**1 025 946.15**	**1 026 431.92**	**1 073 647.79**	**1 121 961.94**
GRAND TOTAL EXPENDITURE (SOLID WASTE REMOVAL)		**2 120 646.00**	**1 850 646.00**	**3 224 624.45**	**3 225 110.22**	**3 373 465.29**	**2 525 271.23**
					-		
DISASTER MANAGEMENT					-		
REVENUE					-		
Transfers and Subsidies					-		
					-		
D0001/IR02344/F0041/X019/R0105/001/COMM	National Revenue Fund (Equitable Share)			- 4 320 141.18	- 4 320 141.18	- 4 518 867.68	- 3 722 216.72
D0001/IR010606/F09777/X006/R3702/001/COMM	Disaster Management programme		- 3 000 000.00		-		
Total Transfers and Subsidies			**- 3 000 000.00**	**- 4 320 141.18**	**- 4 320 141.18**	**- 4 518 867.68**	**- 3 722 216.72**
TOTAL REVENUE		-	**- 3 000 000.00**	**- 4 320 141.18**	**- 4 320 141.18**	**- 4 518 867.68**	**- 3 722 216.72**
					-		
General Expenditure					-		
	Disaster Management				-		

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1265-2/IE01321/F0041/X006/R0106/001/COMM	Disaster Management (Emergency Relief)	1 100 000.00	1 100 000.00	1 000 000.00			
O1265-2/IE01321/F0041/X019/R0106/001/COMM	Disaster Management (Emergency Relief)				1 000 000.00	1 046 000.00	93 070.00
O1234-2/IE00604/F0041/X006/R0106/001/COMM	Disaster Management (Uniform)	200 000.00	171 600.00	171 600.00			
O1234-2/IE00604/F0041/X019/R0106/001/COMM	Disaster Management (Uniform)				171 600.00	179 493.60	187 570.81
O1265-2/IE00754/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns (Promotional Materials)	50 000.00	49 000.00	49 000.00	49 000.00	51 254.00	53 560.43
O1265-2/IE00667/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns (Sound System)	20 000.00	-	-	-	-	-
O1265-2/IE00677/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns, Training and Capacity Buil	70 000.00	70 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O1265-2/IE00847/F0041/X019/R0106/001/COMM	Disaster Management Sector Plan Review	50 000.00	-	-	-	-	-
O1264-2/IE00650/F0041/X019/R0106/001/COMM	Mainteinance of extrication tools			50 000.00	50 000.00	52 300.00	54 653.50
O1265-2/IE00677/F0041/X019/R0106/001/COMM	Advisory Forum Catering	-	-	-	-	-	-
	Disaster Advisory Forum				-	-	
O0022-14/IE00677/F0041/X019/R0106/001/COMM	Disaster Advisory Forum Catering			40 000.00	40 000.00	41 840.00	43 722.80
					-	-	
O1265-2/IE00604/F0041/X019/R0106/001/COMM	Fire Fighters PPE	100 000.00	90 000.00	-	-	-	-
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subs	-		15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00059/F0041/X019/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Confere	-		6 000.00	6 000.00	6 276.00	6 558.42
O0001/IE00144/F0041/X019/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with o	-		-	-	-	-
O0001/IE00143/F0041/X019/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- withou	-		5 000.00	5 000.00	5 230.00	5 465.35
Total General Expenditure		**1 590 000.00**	**1 480 600.00**	**1 406 600.00**	**1 406 600.00**	**1 471 303.60**	**537 512.26**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X019/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)			2 008 817.81	2 008 817.81	2 101 223.43	2 195 778.48
O0001/IE00038/F0041/X019/R0105/001/COMM	Employee Related Cost (Bonus)			124 762.00	124 762.00	130 501.06	136 373.60
O0001/IE00040/F0041/X019/R0105/001/COMM	Employee Related Cost (Bargaining Council)			930.00	930.00	972.78	1 016.56
O0001/IE00043/F0041/X019/R0105/001/COMM	Employee Related Cost-Medical Aid			144 549.96	144 549.96	151 199.26	158 003.22
O0001/IE00044/F0041/X019/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)			550 551.79	550 551.79	575 877.17	601 791.64
O0001/IE00045/F0041/X019/R0105/001/COMM	Employee Related Cost (UIF)			14 878.08	14 878.08	15 562.47	16 262.78
O0001/IE00110/F0041/X019/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X019/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)			69 051.54	69 051.54	72 227.91	75 478.16
O0001/IE01521/F0041/X019/R0105/001/COMM	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X019/R0105/001/COMM	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X019/R0105/001/COMM	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**2 913 541.18**	**2 913 541.18**	**3 047 564.08**	**3 184 704.46**
GRAND TOTAL EXPENDITURE (DISASTER MANAGEMENT)		**1 590 000.00**	**1 480 600.00**	**4 320 141.18**	**4 320 141.18**	**4 518 867.68**	**3 722 216.72**
					-		
COMMUNITY SERVICES					-		
					-		

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
REVENUE					-		
D0001/IR02344/F0041/X006/R0105/001/COMM	National Revenue Fund (Equitable Share)			- 7 001 509.11	- 6 952 450.55	- 7 272 263.27	- 7 599 515.12
Total Transfers and Subsidies		-	-	**- 7 001 509.11**	**- 6 952 450.55**	**- 7 272 263.27**	**- 7 599 515.12**
TOTAL REVENUE		-		**- 7 001 509.11**	**- 6 952 450.55**	**- 7 272 263.27**	**- 7 599 515.12**
					-		
General Expenditure					-		
	Subsistence and Travelling Allowance				-		
O0001/IE00060/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Accomodation)	80 000.00	73 000.00	55 000.00	55 000.00	57 530.00	60 118.85
O0001/IE01581/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Air Transport)	40 000.00	15 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00143/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Transport without operator	-	-	-	-	-	-
O0001/IE00144/F0041/X006/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	50 000.00	50 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0001/IE01583/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Road Transport)	20 000.00	10 000.00	-	-	-	-
		-	-	-	-	-	-
O0022-2/IE00847/F0041/X006/R0106/001/COMM	Professional Fees (Review Intergrated Waste Management P	240 000.00	208 695.65	-	-	-	-
O1265-1/IE00604/F0041/X006/R0106/001/COMM	Waste Management (Uniform and Protective)	80 000.00	75 000.00	-	-	-	-
O0762-1/IE00679/F0041/X006/R0106/001/COMM	Repairs and Maintenance (Local Sport facilities Grass Cuttir	-		700 000.00	700 000.00	732 200.00	765 149.00
O0001/IE00595/F0041/X006/R0105/001/COMM	Skills Development Fund (Library Grant)	82 737.77	87 336.27	114 000.15	114 000.15	119 244.16	124 610.14
	Indigent Programmes			-	-	-	-
O1265-3/IE01317/F0041/X006/R0106/001/COMM	Indigent Burial (Indigent Burial)	750 000.00	1 320 000.00	1 100 000.00	1 100 000.00	1 150 600.00	1 202 377.00
O1265-3/IE00754/F0041/X006/R0106/001/COMM	Indigent : Educational Materilas			30 000.00	30 000.00	31 380.00	32 792.10
O1265-3/IE00667/F0041/X006/R0106/001/COMM	Indigent Education: Public Meetings (Sound System and St	-		-	-	-	-
				-	-	-	-
	Public Safety	-	-	-	-	-	-
O0021-2/IE00604/F0041/X006/R0106/001/COMM	Public Safety Uniform	50 000.00	45 000.00	-	-	-	-
O0021-2/IE00754/F0041/X006/R0106/001/COMM	Public Safety Promotional Materials	30 000.00	-	-	-	-	-
O0021-2/IE00694/F0041/X006/R0106/001/COMM	Shooting Training	30 000.00	-	-	-	-	-
Total General Expenditure		**1 452 737.77**	**1 884 031.92**	**2 059 000.15**	**2 059 000.15**	**2 153 714.16**	**2 250 631.29**
					-		
Employee Related Cost					-		
O0001/IE01521/F0041/X006/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	38 500.47	38 390.76	27 129.47	27 129.47	28 377.43	29 654.41
O0001/IE00044/F0041/X006/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)	1 526 018.02	1 586 798.25	614 423.95	614 423.95	642 687.45	671 608.39
O0001/IE00126/F0041/X006/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	294 048.55	294 048.55	150 790.80	150 790.80	157 727.18	164 824.90
O0001/IE00040/F0041/X006/R0105/001/COMM	Employee Related Cost (Bargaining Council)	5 043.58	4 294.27	1 229.04	1 229.04	1 285.58	1 343.43
O0001/IE00038/F0041/X006/R0105/001/COMM	Employee Related Cost (Bonus)	569 859.04	491 213.28	199 466.66	250 408.10	261 926.87	273 713.58
O0001/IE00110/F0041/X006/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	21 000.00	20 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE00043/F0041/X006/R0105/001/COMM	Employee Related Cost (Medical Aid)	527 844.00	601 416.12	243 486.96	243 486.96	254 687.36	266 148.29
O0001/IE03969/F0041/X006/R0105/001/COMM	Employee Related Cost (Overtime)	30 000.00	80 000.00	180 000.00	80 000.00	83 680.00	87 445.60
O0001/IE00036/F0041/X006/R0105/001/COMM	Employee Related Cost (Salaries and Allowances)	7 318 428.52	6 949 021.32	2 453 599.91	2 453 599.91	2 566 465.51	2 681 956.46
O0001/IE00045/F0041/X006/R0105/001/COMM	Employee Related Cost (UIF)	56 375.95	53 620.14	16 966.56	16 966.56	17 747.02	18 545.64

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE06254/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (UIF)	2 125.44	354.24	2 125.44	2 125.44	2 223.21	2 323.25
0001/IE06117/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Perfo	-	-	-	-	-	-
O0001/IE06084/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Salar	611 297.28	101 882.88	611 297.28	611 297.28	639 416.95	668 190.72
O0001/IE06924/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Vehi	203 765.76	33 960.96	211 992.88	211 992.88	221 744.55	231 723.06
O0001/IE01530/F0041/X006/R0105/001/COMM	Employees Related Cost (Leave Pay)	141 050.35	66 890.14	-	-	-	-
O0001/IE06206/F0041/X006/R0105/001/COMM	Municipal Running Cost/Medical/Equitable Share/Commun	-	-	-	-	-	-
O0001/IE06821/F0041/X006/R0105/001/COMM	Employee Related Cost (Director finance Telephone Allowa	-	-	54 000.00	54 000.00	56 484.00	59 025.78
O0001/IE06084/F0041/X006/R3696/001/COMM	Employee Related Cost (Director finance Rural Area Allowa	-	-	84 000.00	84 000.00	87 864.00	91 817.88
O0001/IE06084/F0041/X006/R3707/001/COMM	Employee Related Cost (Director finance Medical Aid Allow	-	-	72 000.00	72 000.00	75 312.00	78 701.04
Total Employee Related Cost		**11 345 366.97**	**10 321 890.91**	**4 942 508.96**	**4 893 450.40**	**5 118 549.11**	**5 348 883.82**
GRAND TOTAL EXPENDITURE (COMMUNITY SOCIAL SERVICES)		**12 798 104.74**	**12 205 922.83**	**7 001 509.11**	**6 952 450.55**	**7 272 263.27**	**7 599 515.12**
					-		
PUBLIC SAFETY					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X153/R0105/001/COMM	National Revenue Fund (Equitable Share)			- 2 110 186.93	- 2 328 893.85	- 2 436 022.97	- 2 545 644.00
Total Transfers and Subsidies		-	-	**- 2 110 186.93**	**- 2 328 893.85**	**- 2 436 022.97**	**- 2 545 644.00**
TOTAL REVENUE		-		**- 2 110 186.93**	**- 2 328 893.85**	**- 2 436 022.97**	**- 2 545 644.00**
					-		
General Expenditure					-		
O0021-3/IE00604/F0041/X153/R0106/001/COMM	Public Safety Uniform			50 000.00	50 000.00	52 300.00	54 653.50
O0021-3/IE00754/F0041/X153/R0106/001/COMM	Public Safety Promotional Materials			50 000.00	50 000.00	52 300.00	54 653.50
O0021-3/IE00847/F0041/X153/R0106/001/COMM	Shooting Training			70 000.00	70 000.00	73 220.00	76 514.90
O0021-3/IE00550/F0041/X153/R0106/001/COMM	Fire Fighters PPE			70 000.00	70 000.00	73 220.00	76 514.90
	Public safety Workshops/training and seminars			-	-	-	-
O0021-4/IE00847/F0041/X153/R0106/001/COMM	Public safety Workshops/training and seminars (Facilitator)			50 000.00	50 000.00	52 300.00	54 653.50
				-	-	-	-
O0021-4/IE00534/F0041/X153/R0106/001/CONTRA	Public safety stationery, summons, spot fines and more			100 000.00	100 000.00	104 600.00	109 307.00
O0021-4/IE00645/F0041/X153/R0106/001/COMM	Branding of traffic vehicles			50 000.00	50 000.00	52 300.00	54 653.50
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Flights)	-		40 000.00	40 000.00	41 840.00	43 722.80
O0001/IE00060/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Travel and Subs	-		75 000.00	75 000.00	78 450.00	81 980.25
O0001/IE00059/F0041/X153/R0105/001/COMM	Conferences/Training (Registration Fees:Seminars, Confere	-		20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE00144/F0041/X153/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- with o	-		-	-	-	-
O0001/IE00143/F0041/X153/R0105/001/COMM	Subsistence,Travelling & Accommodation (Car hire- withou	-		30 000.00	30 000.00	31 380.00	32 792.10
Total General Expenditure		-	-	**615 000.00**	**615 000.00**	**643 290.00**	**672 238.05**
					-		

2024/2025 APPROVED OPERATIONAL BUDGET (COMMUNITY SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
Employee Related Cost					-		
O0001/IE00036/F0041/X153/R0105/001/COMM	Employee Related Costs (Salaries and Allowances)			1 102 017.24	1 273 668.57	1 332 257.33	1 392 208.91
O0001/IE00038/F0041/X153/R0105/001/COMM	Employee Related Cost (Bonus)			81 834.77	96 139.05	100 561.44	105 086.71
O0001/IE00040/F0041/X153/R0105/001/COMM	Employee Related Cost (Bargaining Council)			819.36	956.92	1 000.94	1 045.98
O0001/IE00043/F0041/X153/R0105/001/COMM	Employee Related Cost-Medical Aid			87 580.80	87 580.80	91 609.52	95 731.95
O0001/IE00044/F0041/X153/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA)			214 047.23	244 944.47	256 211.92	267 741.45
O0001/IE00045/F0041/X153/R0105/001/COMM	Employee Related Cost (UIF)			8 887.53	10 604.04	11 091.82	11 590.96
O0001/IE01533/F0041/X153/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X153/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)			-	-	-	-
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)			-	-	-	-
Total Employee Related Cost		-	-	**1 495 186.93**	**1 713 893.85**	**1 792 732.97**	**1 873 405.95**
GRAND TOTAL EXPENDITURE (PUBLIC SAFETY)		-	-	**2 110 186.93**	**2 328 893.85**	**2 436 022.97**	**2 545 644.00**
TOTAL EXPENDITURE COMMUNITY SERVICES		**34 090 319.08**	**28 567 870.52**	**37 262 524.09**	**32 821 492.40**	**34 295 417.39**	**33 771 626.17**
(SUPLUS)/DEFICIT		**31 395 879.08**	**22 964 090.04**	**- 600 780.48**	**- 720 600.00**	**- 753 747.60**	**- 787 666.24**

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
HUMAN RESOURCES							
REVENUE							
D0001/IR02344/F0041/X051/R0106/001/CORP	National Revenue Fund (Equitable Share)			- 14 460 511.66	- 14 545 934.76	- 15 215 047.76	- 15 899 724.91
Total Transfers and Subsidies		-	-	**- 14 460 511.66**	**- 14 545 934.76**	**- 15 215 047.76**	**- 15 899 724.91**
Operational Revenue							
D0001/IR01424/F0045/X051/R0106/001/CORP	Skills Development Levy Refund	-	-	- 700 000.00	- 700 000.00	- 732 200.00	- 765 149.00
Total		-	-	**- 700 000.00**	**- 700 000.00**	**- 732 200.00**	**- 765 149.00**
TOTAL REVENUE		-		**- 15 160 511.66**	**- 15 245 934.76**	**- 15 947 247.76**	**- 16 664 873.91**
General Expenditure							
	Recruitment						
O0001/IE00692/F0041/X051/R0105/001/CORP	Recruitme (Vetting)	80 000.00	130 000.00	70 000.00	70 000.00	73 220.00	76 514.90
O0001/IE00677/F0041/X051/R0105/001/CORP	Recruitment (Catering)	10 000.00	10 000.00	10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00841/F0041/X051/R0105/001/CORP	Recruitment (Medical Examination)	30 000.00	30 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE00142/F0041/X051/R0105/001/CORP	Recruitment (Relocation)	-	-	-	-	-	-
O0001/IE00063/F0041/X051/R0105/001/CORP	Recruitment (S & T)	30 000.00	30 000.00	20 000.00	20 000.00	20 920.00	21 861.40
		-	-	-	-	-	-
O0001/IE00751/F0041/X051/R0105/001/CORP	General Advertisement	1 030 000.00	1 030 000.00	1 050 000.00	1 050 000.00	1 098 300.00	1 147 723.50
	Employee wellness	-	-	-	-	-	-
O1299-4/IE00677/F0041/X051/R0105/001/CORP	Employee wellness (Catering Services)	50 000.00	49 980.00	80 000.00	80 000.00	83 680.00	87 445.60
O1299-4/IE00754/F0041/X051/R0105/001/CORP	Employee wellness (Promotional Items)	-	-	-	-	-	-
O1299-4/IE00847/F0041/X051/R0105/001/CORP	Employee wellness (Training and Awareness Campaigns)	80 000.00	80 000.00	100 000.00	50 000.00	52 300.00	54 653.50
O1299-4/IE00847/F0041/X051/R0106/001/CORP	Employee wellness (Project Coordinator)				230 000.00	240 580.00	251 406.10
O1299-4/IE00703/F0041/X051/R0105/001/CORP	Employee wellness(Transport)	-	-	-	-	-	-
	OHS	-	-	-	-	-	-
O0016-3/IE00060/F0041/X051/R0105/001/CORP	OHS (Accommodation)	-	57 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O0016-3/IE00677/F0041/X051/R0105/001/CORP	OHS (Catering)	-	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0016-3/IE00754/F0041/X051/R0105/001/CORP	OHS (Promotional material)	70 000.00	20 000.00	60 000.00	60 000.00	62 760.00	65 584.20
O0016-3/IE00847/F0041/X051/R0106/001/CORP	OHS (Risk Assesment and Onsite Emergemcy Plan)			150 000.00	150 000.00	156 900.00	163 960.50
	Professional Fees	-	-	-	-	-	-
O1300-3/IE00840/F0041/X051/R0105/001/CORP	Professional Fees PMS /Job Evaluation	-	-	150 000.00	150 000.00	156 900.00	163 960.50
O1300-3/IE00847/F0041/X051/R0105/001/CORP	Professional Fees(Fleet Strategy)	150 000.00	-	-	-	-	-
		-	-	-	-	-	-
O0001/IE00595/F0041/X051/R0105/001/CORP	Skills Development Levies (Skills Development Levies)	115 520.00	125 526.93	128 702.96	128 764.03	134 687.18	140 748.10
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O1300-2/IE00061/F0041/X051/R0105/001/CORP	Subsistence & Travelling Allowance (Daily Allowance)	-	-	-	-	-	-
O1300-2/IE01581/F0041/X051/R0105/001/CORP	Subsistence,Travelling & Accommodation (Flights)	20 000.00	43 696.00	30 000.00	30 000.00	31 380.00	32 792.10
O1300-2/IE00060/F0041/X051/R0105/001/CORP	Subsistence,Travelling & Accommodation (Travel and Subsi	50 000.00	40 000.00	40 000.00	40 000.00	41 840.00	43 722.80

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1300-2/IE00810/F0041/X051/R0105/001/CORP	Conferences/Training (Registration Fees:Seminars, Conferen	25 000.00	9 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1300-2/IE00144/F0041/X051/R0105/001/CORP	Subsistence and Travelling Allowance (Own Transport)	25 000.00	43 863.48	20 000.00	20 000.00	20 920.00	21 861.40
O1300-2/IE01583/F0041/X051/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- with op	5 000.00	-	5 000.00	5 000.00	5 230.00	5 465.35
O1300-2/IE00143/F0041/X051/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- without	15 000.00	15 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1300-2/IE00063/F0041/X051/R0105/001/CORP	Subsistence,Travelling & Accommodation (Incidental costs)	-	-	-	-	-	-
	Training and Seminars	-	-	-	-	-	-
O1232-8/IE00703/F0041/X051/R0105/001/CORP	Training and Seminars (Transport)	-	-	-	-	-	-
O1232-8/IE00060/F0041/X051/R0105/001/CORP	Training and Seminars (Accommodation)	300 000.00	390 000.00	350 000.00	350 000.00	366 100.00	382 574.50
O1232-8/IE00677/F0041/X051/R0105/001/CORP	Training and Seminars (Catering)	20 000.00	20 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1232-8/IE00019/F0041/X051/R0105/001/CORP	Training and Seminars (Service Provider)	500 000.00	1 737 193.74	500 000.00	500 000.00	523 000.00	546 535.00
O1232-8/IE00019/F0045/X051/R0106/001/CORP	Training and Seminars (Service Provider grant)	-	-	700 000.00	700 000.00	732 200.00	765 149.00
O1232-8/IE01581/F0041/X051/R0105/001/CORP	Training and Seminars(Flight)	30 000.00	30 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O1232-8/IE00143/F0041/X051/R0105/001/CORP	Training and Seminars(Car Hire)	30 000.00	26 000.00	25 000.00	25 000.00	26 150.00	27 326.75
		-	-	-	-	-	-
O0001/IE00584/F0041/X051/R0105/001/CORP	Membership Fees (Membership Fees) SALGA	755 014.70	1 330 446.27	2 122 293.80	2 122 293.80	2 219 919.32	2 319 815.69
O0001/IE00609/F0041/X051/R0105/001/CORP	Insurance WCA (Insurance WCA)	470 000.00	450 000.00	2 000 000.00	2 000 000.00	2 092 000.00	2 186 140.00
O0001/IE00555/F0041/X051/R0105/001/CORP	Study Assistant (Internal)	500 000.00	428 639.00	688 544.00	688 544.00	720 217.02	752 626.79
Total General Expenditure		**4 390 534.70**	**6 156 345.42**	**8 509 540.76**	**8 689 601.83**	**9 089 323.52**	**9 498 343.08**
					-		
Employee Related Cost					-		
O0001/IE00036/F2496/X051/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)	11 189 509.08	355 051.00	-	-	-	-
O0001/IE00036/F0045/X051/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)	-	6 132 182.84	-	-	-	-
O0001/IE00036/F0047/X051/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)	-	198 770.00	-	-	-	-
O0001/IE00036/F0930/X051/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)	-	594 780.00	-	-	-	-
O0001/IE00036/F0046/X051/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)	-	627 871.00	-	-	-	-
O0001/IE00036/F0041/X051/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)	-	2 420 754.04	3 295 539.92	2 987 488.04	3 124 912.49	3 265 533.56
O0001/IE00038/F0041/X051/R0105/001/CORP	Employee Related Cost (Bonus)	922 459.09	816 127.19	218 686.89	243 957.34	255 179.37	266 662.45
O0001/IE00040/F0041/X051/R0105/001/CORP	Employee Related Cost (Bargaining Council)	9 895.77	5 998.14	1 092.48	1 229.04	1 285.58	1 343.43
O0001/IE00043/F0041/X051/R0105/001/CORP	Employee Related Cost-Medical Aid	746 786.40	888 063.12	193 648.56	193 648.56	202 556.39	211 671.43
O0001/IE00044/F2496/X051/R0105/001/CORP	Employee Related Cost (Provident Fund and Pension - RA)	2 358 601.26	-	-	-	-	-
O0001/IE00044/F0041/X051/R0105/001/CORP	Employee Related Cost (Provident Fund and Pension - RA)		2 422 698.00	626 157.84	680 742.01	712 056.14	744 098.67
O0001/IE00045/F0041/X051/R0105/001/CORP	Employee Related Cost (UIF)	82 365.23	76 305.25	15 929.42	18 054.86	18 885.38	19 735.23
O0001/IE00110/F0041/X051/R0105/001/CORP	Employee Related Cost (Long Term Service Awards)	51 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00126/F0041/X051/R0105/001/CORP	Employee Related Cost (Vehicle Allowance)	341 562.15	302 506.24	67 416.00	67 416.00	70 517.14	73 690.41
O0001/IE01521/F0041/X051/R0105/001/CORP	Employee Related Cost (Housing Subsidy)	64 179.63	63 984.60	27 129.47	27 129.47	28 377.43	29 654.41
O0001/IE01530/F0041/X051/R0105/001/CORP	Employee related cost (Leave Pay)	354 224.29	166 072.44	-	-	-	-
O0001/IE03969/F0041/X051/R0105/001/CORP	Employee Related Cost (Overtime)	70 000.00	120 000.00	100 000.00	120 000.00	125 520.00	131 168.40
O0001/IE06075/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services (Salaries	611 297.28	486 440.70	-	611 297.28	639 416.95	668 190.72
O0001/IE06196/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services (Medical	-	51 252.00	51 252.00	51 252.00	53 609.59	56 022.02
O0001/IE06117/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services (Perform	-	-	-	-	-	-

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE06262/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services (UIF)	2 125.44	1 771.20	2 125.44	2 125.44	2 223.21	2 323.25
O0001/IE06919/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services (Vehicle	203 765.76	177 522.50	211 992.88	211 992.88	221 744.55	231 723.06
O0001/IE06830/F0041/X051/R0105/001/CORP	Employee Related Cost (Director finance Telephone Allowan	-	31 500.00	54 000.00	54 000.00	56 484.00	59 025.78
O0001/IE06075/F0041/X051/R3696/001/CORP	Employee Related Cost (Director finance Rural Area Allowa	-	49 000.00	84 000.00	84 000.00	87 864.00	91 817.88
O0001/IE06075/F0041/X051/R3707/001/CORP	Employee Related Cost (Director finance Medical Aid Allow	-	42 000.00	72 000.00	72 000.00	75 312.00	78 701.04
Total Employee Related Cost		**17 007 771.39**	**16 060 650.25**	**5 050 970.90**	**5 456 332.92**	**5 707 324.24**	**5 964 153.83**
			-		-	-	-
Transfers and Subsidies			-		-	-	-
O1246-1/IE01321/F0041/X051/R0106/001/CORP	Study Assistants (External)	1 700 000.00	1 700 000.00	1 600 000.00	1 100 000.00	1 150 600.00	1 202 377.00
Total Transfer and Subsidies		**1 700 000.00**	**1 700 000.00**	**1 600 000.00**	**1 100 000.00**	**1 150 600.00**	**1 202 377.00**
					-		
GRAND TOTAL EXPENDITURE (HUMAN RESOURCES)		**23 098 306.09**	**23 916 995.67**	**15 160 511.66**	**15 245 934.76**	**15 947 247.76**	**16 664 873.91**
					-		
INFORMATION TECHNOLOGY					-		
REVENUE					-		
D0001/IR02344/F0041/X052/R0106/001/CORP	National Revenue Fund (Equitable Share)			- 5 478 477.18	- 5 508 477.18	- 5 761 867.13	- 6 021 151.15
Total Transfers and Subsidies		-	-	**- 5 478 477.18**	**- 5 508 477.18**	**- 5 761 867.13**	**- 6 021 151.15**
TOTAL REVENUE		-		**- 5 478 477.18**	**- 5 508 477.18**	**- 5 761 867.13**	**- 6 021 151.15**
					-		
General Expenditure					-	-	-
O0001/IE00792/F0041/X063/R0105/001/CORP	Computer Software, Programme and Licencing	1 300 000.00	1 410 003.42	-	-	-	-
O0001/IE00792/F0041/X052/R0105/001/CORP	Computer Software, Programme and Licencing			1 700 000.00	1 700 000.00	1 778 200.00	1 858 219.00
O0001/IE00784/F0041/X063/R0105/001/CORP	Internet Access (Internet Access)	160 000.00	160 000.00	-	-	-	-
O0001/IE00784/F0041/X052/R0105/001/CORP	Internet Access (Internet Access)			340 224.00	340 224.00	355 874.30	371 888.65
	Professional Fees	-	-	-	-	-	-
O0018-2/IE00844/F0041/X063/R0105/001/CORP	Professional Fees (ICT Maintenance)	800 000.00	800 000.00	-	-	-	-
O0018-2/IE00844/F0041/X052/R0105/001/CORP	Professional Fees (ICT Maintenance)			900 000.00	920 000.00	962 320.00	1 005 624.40
O1342-1/IE00694/F0041/X063/R0105/001/CORP	Professional Fees (Broadband Infrastructure)	100 000.00	105 000.00	-	-	-	-
O1342-1/IE00694/F0041/X052/R0105/001/CORP	Professional Fees (Broadband Infrastructure)			-	-	-	-
O1342-2/IE00847/F0041/X063/R0105/001/CORP	Professional Fees (ICT Strategies)	120 000.00	135 000.00	-	-	-	-
O1342-2/IE00847/F0041/X052/R0105/001/CORP	Professional Fees (ICT Strategies)			-	-	-	-
	Subsistence & Travelling Allowance			-	-	-	-
O0001/IE01581/F0041/X052/R0105/001/CORP	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X052/R0105/001/CORP	Subsistence,Travelling & Accommodation (Travel and Subsi	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00059/F0041/X052/R0105/001/CORP	Conferences/Training (Registration Fees:Seminars, Conferen	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X052/R0105/001/CORP	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X052/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- with op	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X052/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- without	-		8 000.00	8 000.00	8 368.00	8 744.56

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
	Repairs and Maintenance:	-	-	-	-	-	-
O0015-2/IE00793/F0041/X063/R0105/001/CORP	Repairs and Maintenance: (Computers)	50 000.00	50 000.00	-	-	-	-
O0015-2/IE00793/F0041/X052/R0105/001/CORP	Repairs and Maintenance: (Computers)			70 000.00	70 000.00	73 220.00	76 514.90
O2774-1/IE00649/F0041/X063/R0105/001/CORP	Repairs and Maintenance: (Buildings)	250 000.00	179 811.00	-	-	-	-
O2774-1/IE00649/F0041/X052/R0105/001/CORP	Repairs and Maintenance: (Buildings)			200 000.00	200 000.00	209 200.00	218 614.00
O1562-4/IE00650/F0041/X052/R0105/001/CORP	Maintenance of Office Equipment (Small Tools)	25 000.00	35 000.00	40 000.00	50 000.00	52 300.00	54 653.50
O0015-2/IE00694/F0041/X046/R0105/001/CORP	Repairs and Maintenance: (WIFI Network)	50 000.00	40 225.00	-	-	-	-
O0015-2/IE00694/F0041/X052/R0106/001/CORP	Repairs and Maintenance: (WIFI Network)			70 000.00	70 000.00	73 220.00	76 514.90
Total General Expenditure		**2 855 000.00**	**2 915 039.42**	**3 373 224.00**	**3 403 224.00**	**3 559 772.30**	**3 719 962.06**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X052/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)			1 539 876.86	1 539 876.86	1 610 711.20	1 683 193.20
O0001/IE00038/F0041/X052/R0105/001/CORP	Employee Related Cost (Bonus)			123 323.07	123 323.07	128 995.93	134 800.75
O0001/IE00040/F0041/X052/R0105/001/CORP	Employee Related Cost (Bargaining Council)			533.28	533.28	557.81	582.91
O0001/IE00043/F0041/X052/R0105/001/CORP	Employee Related Cost-Medical Aid			35 556.00	35 556.00	37 191.58	38 865.20
O0001/IE00044/F0041/X052/R0105/001/CORP	Employee Related Cost (Provident Fund and Pension - RA)			295 777.12	295 777.12	309 382.87	323 305.10
O0001/IE00045/F0041/X052/R0105/001/CORP	Employee Related Cost (UIF)			8 501.76	8 501.76	8 892.84	9 293.02
O0001/IE00110/F0041/X052/R0105/001/CORP	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X052/R0105/001/CORP	Employee Related Cost (Vehicle Allowance)			88 120.34	88 120.34	92 173.88	96 321.70
O0001/IE01521/F0041/X052/R0105/001/CORP	Employee Related Cost (Housing Subsidy)			13 564.74	13 564.74	14 188.71	14 827.21
O0001/IE01530/F0041/X052/R0105/001/CORP	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X052/R0105/001/CORP	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost			-	**2 105 253.18**	**2 105 253.18**	**2 202 094.82**	**2 301 189.09**
GRAND TOTAL EXPENDITURE (IT)		-	**2 915 039.42**	**5 478 477.18**	**5 508 477.18**	**5 761 867.13**	**6 021 151.15**
					-		
ADMINISTRATION			-		-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X046/R0106/001/CORP	National Revenue Fund (Equitable Share)			- 35 520 858.00	- 35 081 693.07	-25 195 450.95	-22 794 746.24
Total Transfers and Subsidies		-	-	**- 35 520 858.00**	**- 35 081 693.07**	**-25 195 450.95**	**-22 794 746.24**
					-		
TOTAL REVENUE		-		**- 35 520 858.00**	**- 35 081 693.07**	**-25 195 450.95**	**-22 794 746.24**
General Expenditure			-		-		
			-		-		
O0001/IE00683/F0041/X046/R0106/001/CORP	Cleaning Services (Cleaning and Hygiene: SP)	1 564 000.00	1 487 600.00	1 500 000.00	1 500 000.00	1 569 000.00	1 639 605.00
		-	-	-	-	-	-
	Municipal Branding	-	-	-	-	-	-

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
O0001/IE00645/F0041/X046/R0105/001/CORP	Car Branding	100 000.00	166 807.50	150 000.00	75 000.00	78 450.00	81 980.25
O1239-2/IE00645/F0041/X046/R3696/001/CORP	Diary/calender's/folders/Flags/Banners	150 000.00	198 755.00	260 000.00	220 000.00	230 120.00	240 475.40
	Council Meetings	-	-	-	-	-	-
O0006-2/IE00677/F0041/X046/R0105/001/CORP	Council Meetings (Catering)	200 000.00	200 000.00	200 000.00	205 000.00	214 430.00	224 079.35
O0006-2/IE00571/F0041/X046/R0105/001/CORP	Council Meetings (Tent Hire)	15 000.00	15 000.00	-	-	-	-
O0006-2/IE00667/F0041/X046/R0105/001/CORP	Council Meetings (Sound system)	15 000.00	15 000.00	15 000.00	15 000.00	15 690.00	16 396.05
O0006-2/IE00060/F0041/X046/R0105/001/CORP	Council Meetings (Accommodation and venue hire)	210 000.00	222 350.00	250 000.00	250 000.00	261 500.00	273 267.50
		-	-	-	-	-	-
O0001/IE00607/F0041/X046/R0106/001/CORP	Fuel and Oil (Fuel and Oil)	4 300 000.00	5 063 318.09	-	-	-	-
O0001/IE00602/F0041/X046/R0105/001/CORP	Toll Gate Fees	30 000.00	92 082.95	-	-	-	-
O0001/IE00807/F0041/X046/R0106/001/CORP	Licence and Registration fees	280 000.00	233 000.00	-	-	-	-
O0001/IE00771/F0041/X046/R0105/001/CORP	Postal Services (Postal Services)	20 000.00	5 000.00	30 000.00	30 000.00	31 380.00	32 792.10
		-	-	-	-	-	-
	Professional Fees	-	-	-	-	-	-
O0018-1/IE00021/F0041/X046/R0105/001/CORP	Professional Fees (Electronic Records management)	30 000.00	50 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O0001/IE00545/F0041/X046/R0106/001/CORP	Rent/ Lease (Rent/ Lease)	1 400 000.00	1 084 869.00	1 400 000.00	1 400 000.00	1 464 400.00	1 530 298.00
O0001/IE00539/F0041/X046/R0105/001/CORP	Rentals extra copies	200 000.00	350 000.00	200 000.00	200 000.00	209 200.00	218 614.00
O0001/IE00735/F0041/X046/R0105/001/CORP	Municipal Running Cost/Overdue Accounts/Equitable Share	-	-	-	-	-	-
	Repairs and Maintenance:	-	-	-	-	-	-
O3523-1/IE00649/F0041/X046/R0106/001/CORP	Repairs and Maintenance: (Buildings)	500 000.00	440 000.00	-	-	-	-
O1565-2/IE00651/F0041/X046/R0106/001/CORP	Repairs and Maintenance: (Vehicles)	1 200 000.00	1 200 000.00	2 400 000.00	2 400 000.00	2 510 400.00	2 623 368.00
		-	-	-	-	-	-
	Subsistence & Travelling Allowance			-	-	-	-
O0001/IE01581/F0041/X046/R0105/001/CORP	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X046/R0105/001/CORP	Subsistence,Travelling & Accommodation (Travel and Subsi	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00059/F0041/X046/R0105/001/CORP	Conferences/Training (Registration Fees:Seminars, Conferen	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X046/R0105/001/CORP	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X046/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- with op	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X046/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- without	-		8 000.00	8 000.00	8 368.00	8 744.56
				-	-	-	-
O0001/IE00698/F0933/X046/R0106/001/CORP	Municipal Security services	9 900 000.00	13 000 359.66	-	-	-	-
O0001/IE00698/F0041/X046/R0106/001/CORP	Municipal Security services			15 218 960.18	15 218 960.18	4 419 032.35	1 083 388.80
O0001/IE00663/F0041/X046/R0106/001/CORP	Cash collection services.				110 000.00	115 060.00	120 237.70
O0001/IE00778/F0041/X046/R0106/001/CORP	Telephones (Telephones)	800 000.00	1 053 473.57	1 060 000.00	1 060 000.00	1 108 760.00	1 158 654.20
O0001/IE00579/F0041/X046/R0106/001/CORP	Municipal Electricity and Water	1 700 000.00	2 364 557.30	2 300 000.00	2 300 000.00	2 405 800.00	2 514 061.00
O0001/IE00769/F0041/X046/R0106/001/CORP	Cellphones Charges (Cellphones Charges)	1 000 000.00	1 512 428.12	1 500 000.00	1 500 000.00	1 569 000.00	1 639 605.00
O0001/IE00769/F0045/X046/R0105/001/CORP	Cellphones Charges (Cellphones Charges)	650 000.00	-	-	-	-	-
O0001/IE00604/F0041/X046/R0106/001/CORP	Uniforms/ PPE (Uniforms/ PPE)	200 000.00	188 950.00	250 000.00	200 000.00	209 200.00	218 614.00
O0001/IE00605/F0041/X046/R0106/001/CORP	Vehicle Tracking Device (Tracking device and Cameras)	250 000.00	150 000.00	-	-	-	-
O0001/IE00605/F0041/X046/R0105/001/CORP	Vehicle Tracking Device (Tracking operations)			-	-	-	-

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00584/F0041/X046/R0106/001/CORP	Membership Fees (Membership Fees)	5 500.00	5 500.00	5 500.00	5 500.00	5 753.00	6 011.89
O0001/IE00655/F0041/X046/R0106/001/CORP	Fumigation and Pest Control			80 000.00	80 000.00	83 680.00	87 445.60
O1264-13/IE00739/F0041/X046/R0105/001/CONTR	Staff PPE Covid 19 Respond	25 000.00	-	-	-	-	-
O1264-15/IE00678/F0041/X046/R0105/001/CORP	Sanitisation of office building Covid 19 Respond	25 000.00	-	-	-	-	-
Total General Expenditure		**24 769 500.00**	**29 099 051.18**	**26 922 460.18**	**26 872 460.18**	**16 608 593.35**	**13 821 480.05**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X046/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)			5 956 156.77	5 652 911.36	5 912 945.28	6 179 027.82
O0001/IE00038/F0041/X046/R0105/001/CORP	Employee Related Cost (Bonus)			496 346.40	471 075.95	492 745.44	514 918.99
O0001/IE00040/F0041/X046/R0105/001/CORP	Employee Related Cost (Bargaining Council)			6 036.77	3 004.32	3 142.52	3 283.93
O0001/IE00043/F0041/X046/R0105/001/CORP	Employee Related Cost-Medical Aid			577 959.36	577 959.36	604 545.49	631 750.04
O0001/IE00044/F0041/X046/R0105/001/CORP	Employee Related Cost (Provident Fund and Pension - RA)			1 348 744.41	1 294 160.24	1 353 691.61	1 414 607.73
O0001/IE00045/F0041/X046/R0105/001/CORP	Employee Related Cost (UIF)			47 022.77	43 990.32	46 013.87	48 084.50
O0001/IE00110/F0041/X046/R0105/001/CORP	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X046/R0105/001/CORP	Employee Related Cost (Vehicle Allowance)			139 001.87	139 001.87	145 395.96	151 938.77
O0001/IE01521/F0041/X046/R0105/001/CORP	Employee Related Cost (Housing Subsidy)			27 129.47	27 129.47	28 377.43	29 654.41
O0001/IE01530/F0041/X046/R0105/001/CORP	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X046/R0105/001/CORP	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**8 598 397.82**	**8 209 232.89**	**8 586 857.60**	**8 973 266.19**
GRAND TOTAL EXPENDITURE (ADMINISTRATION)		**24 769 500.00**	**29 099 051.18**	**35 520 858.00**	**35 081 693.07**	**25 195 450.95**	**22 794 746.24**
					-		
FLEET MANAGEMENT					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X050/R0106/001/CORP	National Revenue Fund (Equitable Share)			- 7 057 885.37	- 7 181 454.05	- 7 511 800.94	- 2 849 831.98
Total Transfers and Subsidies		-	-	**- 7 057 885.37**	**- 7 181 454.05**	**- 7 511 800.94**	**- 2 849 831.98**
TOTAL REVENUE		-	-	**- 7 057 885.37**	**- 7 181 454.05**	**- 7 511 800.94**	**- 2 849 831.98**
					-		
General Expenditure					-		
O0001/IE00607/F0041/X050/R0105/001/CORP	Fuel and Oil (Fuel and Oil)			4 800 000.00	4 800 000.00	5 020 800.00	246 736.00
O0001/IE00602/F0041/X050/R0105/001/CORP	Toll Gate Fees			100 000.00	100 000.00	104 600.00	109 307.00
O0001/IE00807/F0041/X050/R0105/001/CORP	Licence and Registration fees			260 000.00	260 000.00	271 960.00	284 198.20
O0001/IE00605/F0041/X050/R0106/001/CORP	Vehicle Tracking Device (Tracking device and Cameras)			450 000.00	450 000.00	470 700.00	491 881.50
O0001/IE00605/F0041/X050/R0105/001/CORP	Vehicle Tracking Device (Tracking operations)			200 000.00	200 000.00	209 200.00	218 614.00
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X050/R0105/001/CORP	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X050/R0105/001/CORP	Subsistence,Travelling & Accommodation (Travel and Subsi	-		10 000.00	10 000.00	10 460.00	10 930.70

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00059/F0041/X050/R0105/001/CORP	Conferences/Training (Registration Fees:Seminars, Conferen	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X050/R0105/001/CORP	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X050/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- with op	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X050/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- without	-		8 000.00	8 000.00	8 368.00	8 744.56
Total General Expenditure		-	-	**5 863 000.00**	**5 863 000.00**	**6 132 698.00**	**1 408 669.41**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X050/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)			829 899.46	934 989.77	977 999.30	1 022 009.27
O0001/IE00038/F0041/X050/R0105/001/CORP	Employee Related Cost (Bonus)			69 158.29	77 915.81	81 499.94	85 167.44
O0001/IE00040/F0041/X050/R0105/001/CORP	Employee Related Cost (Bargaining Council)			409.68	409.68	428.53	447.81
O0001/IE00043/F0041/X050/R0105/001/CORP	Employee Related Cost-Medical Aid			80 899.20	80 899.20	84 620.56	88 428.49
O0001/IE00044/F0041/X050/R0105/001/CORP	Employee Related Cost (Provident Fund and Pension - RA)			208 742.07	217 412.02	227 412.97	237 646.55
O0001/IE00045/F0041/X050/R0105/001/CORP	Employee Related Cost (UIF)			5 776.67	6 827.57	7 141.64	7 463.01
O0001/IE00110/F0041/X050/R0105/001/CORP	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X050/R0105/001/CORP	Employee Related Cost (Vehicle Allowance)			-	-	-	-
O0001/IE01521/F0041/X050/R0105/001/CORP	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X050/R0105/001/CORP	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X050/R0105/001/CORP	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**1 194 885.37**	**1 318 454.05**	**1 379 102.94**	**1 441 162.57**
TOTAL FLEET MANAGEMENT		-	-	**7 057 885.37**	**7 181 454.05**	**7 511 800.94**	**2 849 831.98**
					-		
LEGAL SERVICES					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X053/R0106/001/CORP	National Revenue Fund (Equitable Share)			- 2 155 775.13	- 2 655 775.13	- 2 777 940.79	- 1 902 948.12
Total Transfers and Subsidies		-	-	**- 2 155 775.13**	**- 2 655 775.13**	**- 2 777 940.79**	**- 1 902 948.12**
TOTAL REVENUE		-	-	**- 2 155 775.13**	**- 2 655 775.13**	**- 2 777 940.79**	**- 1 902 948.12**
					-		
General Expenditure					-		
O0001/IE00008/F0041/X053/R0106/001/CORP	Legal/ Consulting Fees (Legal/ Consulting Fees)			1 200 000.00	1 700 000.00	1 778 200.00	858 219.00
	Subsistence & Travelling Allowance	-		-	-	-	-
O0001/IE01581/F0041/X053/R0105/001/CORP	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X053/R0105/001/CORP	Subsistence,Travelling & Accommodation (Travel and Subsi	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00059/F0041/X053/R0105/001/CORP	Conferences/Training (Registration Fees:Seminars, Conferen	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X053/R0105/001/CORP	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X053/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- with op	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X053/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire- without	-		8 000.00	8 000.00	8 368.00	8 744.56

2024/2025 APPPROVED OPERATIONAL BUDGET (CORPORATE SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
Total General Expenditure		-	-	**1 253 000.00**	**1 753 000.00**	**1 833 638.00**	**916 151.71**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X053/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)			665 313.82	665 313.82	695 918.26	727 234.58
O0001/IE00038/F0041/X053/R0105/001/CORP	Employee Related Cost (Bonus)			55 442.82	55 442.82	57 993.19	60 602.88
O0001/IE00040/F0041/X053/R0105/001/CORP	Employee Related Cost (Bargaining Council)			136.56	136.56	142.84	149.27
O0001/IE00043/F0041/X053/R0105/001/CORP	Employee Related Cost-Medical Aid			-	-	-	-
O0001/IE00044/F0041/X053/R0105/001/CORP	Employee Related Cost (Provident Fund and Pension - RA)			119 756.49	119 756.49	125 265.29	130 902.22
O0001/IE00045/F0041/X053/R0105/001/CORP	Employee Related Cost (UIF)			2 125.44	2 125.44	2 223.21	2 323.25
O0001/IE00110/F0041/X053/R0105/001/CORP	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X053/R0105/001/CORP	Employee Related Cost (Vehicle Allowance)			60 000.00	60 000.00	62 760.00	65 584.20
O0001/IE01521/F0041/X053/R0105/001/CORP	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X053/R0105/001/CORP	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X053/R0105/001/CORP	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**902 775.13**	**902 775.13**	**944 302.79**	**986 796.41**
TOTAL LEGAL SERVICES		-	-	**2 155 775.13**	**2 655 775.13**	**2 777 940.79**	**1 902 948.12**
TOTAL EXPENDITURE CORPORATE SERVICES		**47 867 806.09**	**55 931 086.27**	**65 373 507.34**	**65 673 334.19**	**57 194 307.56**	**50 233 551.40**
					-		
(SUPLUS)/DEFICIT		**47 867 806.09**	**55 931 086.27**	-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
LOCAL ECONOMIC DEVELOPMENT							
REVENUE							
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)			- 9 704 015.53	- 9 783 956.97	-10 234 018.99	- 9 394 549.85
D0001/IR006972/F1364	Municipal Employment Initiative						
Total Transfers and Subsidies		-	-	**- 9 704 015.53**	**- 9 783 956.97**	**-10 234 018.99**	**- 9 394 549.85**
TOTAL REVENUE		-		**- 9 704 015.53**	**- 9 783 956.97**	**-10 234 018.99**	**- 9 394 549.85**
General Expenditure							
	Ndwedwe Music Festival						
O1354-1/IE00636/F0041	Ndwedwe Music Festival (Grant)	1 600 000.00	1 596 200.00	1 700 000.00	1 250 000.00	1 307 500.00	66 337.50
O1291-5/IE00634/F0041	Ndwedwe Music Festival (Electrical Lights)	-	-	-	250 000.00	261 500.00	273 267.50
O1291-5/IE00754/F0041	Ndwedwe Music Festival (Promotional Items)				200 000.00	209 200.00	218 614.00
O1291-5/IE00663/F0041	Ndwedwe Music Festival (Fencing)	-	-	-	-	-	-
	Maskandi Festival	-	-	-	-	-	-
O1306-1/IE00754/F0041	Maskandi Festival (Promotional Gifts)	80 000.00	79 500.00	110 000.00	110 000.00	115 060.00	120 237.70
O1306-1/IE00677/F0041	Maskandi Festival (Catering)	40 000.00	38 000.00	50 000.00	50 000.00	52 300.00	54 653.50
O1306-1/IE00703/F0041	Maskandi Festival (Transport)		-	40 000.00	40 000.00	41 840.00	43 722.80
O1306-1/IE00628/F0041	Maskandi Festival (Videography)		-	30 000.00	30 000.00	31 380.00	32 792.10
O1306-1/IE00667/F0041	Maskandi Festival (Stage and Sound System)	60 000.00	60 000.00	60 000.00	60 000.00	62 760.00	65 584.20
	Cluster Commercial Gardens	-	-	-	-	-	-
O1217-2/IE00534/F0041	Cluster Commercial Gardens (agricultural tool)	150 000.00	150 000.00	-	-	-	-
O1217-2/IE00754/F0041	Cluster Commercial Gardens (agricultural tool)			150 000.00	150 000.00	156 900.00	163 960.50
O1217-5/IE00663/F0041	Cluster Commercial Gardens (Gardens Fencing)	150 000.00	149 590.00	150 000.00	150 000.00	156 900.00	163 960.50
O1217-5/IE00629/F0041	Cluster Commercial Gardens (Water Supply system)	150 000.00	148 750.95	150 000.00	150 000.00	156 900.00	163 960.50
O1217-1/IE00642/F0047	Cluster Commercial Gardens (Support Seeds)	150 000.00	149 850.00	150 000.00	150 000.00	156 900.00	163 960.50
O1217-1/IE00642/F0041	Cluster Commercial Gardens (Support Seeds)	-	-	-	-	-	-
	Cooperatives Development	-	-	-	-	-	-
O1249-4/IE00677/F0041	Cooperatives Development (Catering)	30 000.00	62 700.00	60 000.00	60 000.00	62 760.00	65 584.20
O1249-3/IE00672/F0041	Cooperatives Development (Identification and Database	25 000.00	-	100 000.00	100 000.00	104 600.00	109 307.00
O1249-5/IE00703/F0041	Cooperatives Development (Transport)	70 000.00	-	60 000.00	60 000.00	62 760.00	65 584.20
O1249-3/IE00847/F0041	Cooperatives Development (Support)	60 000.00	59 800.00	200 000.00	200 000.00	209 200.00	218 614.00

2024/2025 APPROVED OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
O0001/IE00756/F0041/X	Branding (bunners and bilboards for mini-factories	-	-	-	-	-	-
	LED	-	-	-	-	-	-
O1217-3/IE00667/F004	LED (Sound system)	20 000.00	14 800.00	20 000.00	20 000.00	20 920.00	21 861.40
O1217-3/IE00703/F004	LED (Transport)	50 000.00	49 400.00	40 000.00	40 000.00	41 840.00	43 722.80
O1217-3/IE00677/F004	LED (Catering Services)	40 000.00	71 750.00	40 000.00	40 000.00	41 840.00	43 722.80
O1217-3/IE00847/F004	LED Implementation Plan - Review	100 000.00	98 980.00	-	-	-	-
O1217-3/IE00847/F004	LED Strategy - Review	100 000.00	99 100.00	-	-	-	-
		-	-	-	-	-	-
O1244-1/IE00604/F004	EDP Uniform and Protective Clothing	50 000.00	20 000.00	50 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00016/F0041/X	Membership Fee	10 000.00	2 000.00	-	-	-	-
O0001/IE00595/F0041/X	Skills Development Levies (Skills Development Levies)	55 907.40	58 946.27	58 523.78	58 523.78	61 215.87	63 970.59
	Subsistence & Travelling Allowance			-	-	-	-
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	20 000.00	15 520.00	15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	10 000.00	10 000.00	10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01581/F0041/X	Subsistence,Travelling & Accommodation (Flights)	10 000.00	-	10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00143/F0041/X	Subsistence,Travelling & Accommodation (Car hire- wit	10 000.00	-	10 000.00	10 000.00	10 460.00	10 930.70
O1232-11/IE00059/F004	Conferences/Training (Registration Fees:Seminars, Conf	15 000.00	-	10 000.00	10 000.00	10 460.00	10 930.70
O1232-11/IE00061/F004	Subsistence & Travelling Allowance (Daily Allowance)	-		-	-	-	-
O1232-11/IE01583/F004	Subsistence,Travelling & Accommodation (Car hire- wit	-		-	-	-	-
				-	-	-	-
O1336-2/IE00677/F004	Planning & Housing Catering	20 000.00	19 500.00	-	-	-	-
				-	-	-	-
O1565-3/IE00651/F004	Repairs and Maintenance C Tractor Maintenance)	50 000.00	-	30 000.00	-	-	-
	SMME Development	-	-	-	-	-	-
O1224-2/IE00632/F004	SMME Development (Catering)	60 000.00	56 630.00	40 000.00	40 000.00	41 840.00	43 722.80
O1303-1/IE00022/F004	SMME Development (Gaps Identification and Training)	225 000.00	224 800.00	200 000.00	270 000.00	282 420.00	295 128.90
O1305-4/IE00667/F004	SMME Development (sound system)	20 000.00	15 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O1249-2/IE00697/F004	SMME Development (Support)	200 000.00	199 250.00	200 000.00	200 000.00	209 200.00	218 614.00
O1305-3/IE00671/F004	SMME Development (Transport)	40 000.00	12 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O1305-3/IE00534/F004	SMME Equipment /tools	180 000.00	342 410.00	-	-	-	-
O1305-3/IE00754/F004	SMME Equipment /tools			200 000.00	200 000.00	209 200.00	218 614.00
	FARMERS MARKET DAY	-	-	-	-	-	-
O1218-1/IE00571/F004	Farmers Market Day (Tent/marquee)	90 000.00	89 800.00	100 000.00	100 000.00	104 600.00	109 307.00
O1218-1/IE00677/F004	Farmers Market Day (Catering)	30 000.00	29 500.00	40 000.00	40 000.00	41 840.00	43 722.80
O1218-1/IE00703/F004	Farmers Market Day (Transport)	40 000.00	32 000.00	50 000.00	50 000.00	52 300.00	54 653.50

2024/2025 APPROVED OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O1218-1/IE00667/F004	Farmers Market Day (Sound System)	20 000.00	15 000.00	10 000.00	10 000.00	10 460.00	10 930.70
	Ndwedwe Market, Art and Craft Centre	-	-	-	-	-	-
O1218-2/IE00645/F004	Design/Drawing and Project Management	-	-	-	-	-	-
O1354-3/IE00672/F136	Municipal Employment Initiative	-	-	-	-	-	-
	Tourisim development	-	-	-	-	-	-
O1354-2/IE00583/F004	Tourisim development (Tourism guide(booklet)	-	-	100 000.00	100 000.00	104 600.00	109 307.00
O1354-2/IE00594/F004	Tourisim development (exhibition stand(tourism indaba)	-	-	100 000.00	100 000.00	104 600.00	109 307.00
O1354-2/IE00667/F004	Tourisim development (Sound system)	15 000.00	10 000.00	10 000.00	10 000.00	10 460.00	10 930.70
O1354-2/IE00677/F004	Tourisim development(Catering)	20 000.00	20 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O1354-2/IE00754/F004	Tourisim development(Tourism awareness (gifts/ promot	-	-	30 000.00	30 000.00	31 380.00	32 792.10
O1354-2/IE00671/F004	Tourisim development(Transport)	30 000.00	25 500.00	40 000.00	40 000.00	41 840.00	43 722.80
O1354-2/IE00847/F004	Business plans and proposals	100 000.00	99 000.00	120 000.00	120 000.00	125 520.00	131 168.40
Total General Expenditure		**4 195 907.40**	**4 125 277.22**	**4 633 523.78**	**4 653 523.78**	**4 867 585.87**	**3 786 627.24**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X	Employee Related Cost (Salaries and Allowances)	4 094 446.64	4 296 395.11	2 749 045.51	2 749 045.51	2 875 501.60	3 004 899.17
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)	336 203.89	307 207.70	224 087.13	224 087.13	234 395.13	244 942.91
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)	1 425.60	1 488.24	1 085.52	1 085.52	1 135.45	1 186.55
O0001/IE00043/F0041/X	Employee Related Cost (Medical Aid)	299 625.60	347 974.20	221 745.60	221 745.60	231 945.90	242 383.46
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - R	784 239.42	860 084.98	656 628.69	656 628.69	686 833.61	717 741.12
O0001/IE00045/F0041/X	Employee Related Cost(UIF)	21 254.40	21 254.40	14 878.08	14 878.08	15 562.47	16 262.78
O0001/IE00110/F0041/X	Employee Related Cost (Long Term Service Awards)	40 000.00	30 000.00	25 000.00	30 000.00	31 380.00	32 792.10
O0001/IE01530/F0041/X	Employee Related Cost (Leave Pay)	129 102.29	132 649.70	-	-	-	-
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)	83 132.39	83 132.39	83 605.63	83 605.63	87 451.49	91 386.81
O0001/IE01521/F0041/X	Employee Related Cost(Housing Subsidy)	12 833.49	38 390.76	-	-	-	-
O0001/IE03969/F0041/X	Employee Related Cost(Overtime)	30 000.00	63 000.00	59 000.00	63 000.00	65 898.00	68 863.41
O0001/IE06076/F0041/X	Employee Related Cost Director EDP (Salaries and Allov	611 297.28	-	611 297.28	611 297.28	639 416.95	668 190.72
O0001/IE06203/F0041/X	Employee Related Cost Director EDP (Medical Aid)	-	-	-	-	-	-
O0001/IE06109/F0041/X	Employee Related Cost Director EDP (Performance Bon	-	-	-	50 941.44	53 284.75	55 682.56
O0001/IE06260/F0041/X	Employee Related Cost Director EDP (UIF)	2 125.44	-	2 125.44	2 125.44	2 223.21	2 323.25
O0001/IE06912/F0041/X	Employee Related Cost Director EDP (Vehicle Allowanc	203 765.76	-	211 992.88	211 992.88	221 744.55	231 723.06
O0001/IE06829/F0041/X	Employee Related Cost (Director finance Telephone Allo	-	-	54 000.00	54 000.00	56 484.00	59 025.78
O0001/IE06076/F0041/X	Employee Related Cost (Director finance Rural Area All	-	-	84 000.00	84 000.00	87 864.00	91 817.88
O0001/IE06076/F0041/X	Employee Related Cost (Director finance Medical Aid Al	-	-	72 000.00	72 000.00	75 312.00	78 701.04
Total Employee Related Cost		**6 649 452.21**	**6 181 577.48**	**5 070 491.75**	**5 130 433.19**	**5 366 433.12**	**5 607 922.61**

2024/2025 APPROVED OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
Grand Total Expenditure (LED)		10 845 359.61	10 306 854.70	9 704 015.53	9 783 956.97	10 234 018.99	9 394 549.85
					-		
TOWN PLANNING					-		
					-		
REVENUE					-		
D0001/IR02344/F0041/X	National Revenue Fund (Equitable Share)			- 3 987 482.32	- 3 917 482.32	- 4 097 686.50	- 3 082 082.40
Total Transfers and Subsidies		-	-	**- 3 987 482.32**	**- 3 917 482.32**	**- 4 097 686.50**	**- 3 082 082.40**
					-		
TOTAL REVENUE		-		**- 3 987 482.32**	**- 3 917 482.32**	**- 4 097 686.50**	**- 3 082 082.40**
General Expenditure					-		
	Professional Fees				-		
O3583-1/IE00025/F0041	Professional Fees(LED Strategy,Agricultural plan,SDF a	700 000.00	1 268 600.00	450 000.00	450 000.00	470 700.00	91 881.50
O1303-4/IE00844/F0930	Professional Fees (Land Use Management System/Scean	-	-	-	-	-	-
O1303-4/IE00844/F0041	Professional Fees (Land Use Management System/Scean	-	-	-	-	-	-
	Ndwedwe Town Development	-	-	-	-	-	-
O0025-2/IE00025/F0041	Ndwedwe Town Development (Survey)	500 000.00	1 304 347.83	450 000.00	450 000.00	470 700.00	91 881.50
O0025-5/IE00022/F0460	Ndwedwe Town Development (Town Planning)	-	-	-	-	-	-
O0025-5/IE00022/F0041	Ndwedwe Town Development (Town Planning)	-	-	-	-	-	-
O0025-4/IE00086/F0041	Bhamshela town development phase 2	700 000.00	1 200 000.00	450 000.00	450 000.00	470 700.00	91 881.50
	GIS Projects	-	-	-	-	-	-
O0024-2/IE00672/F0041	DPSS Shared Service	220 675.00	220 675.00	-	-	-	-
O0001/IE00792/F0041/X	ESRISoftware maintenance	40 000.00	45 381.60	40 000.00	40 000.00	41 840.00	43 722.80
O0024-2/IE00672/F0041	GIS Aerial Projects	-	-	-	-	-	-
				-	-	-	-
O0025-7/IE00677/F0041	Planning & Housing Catering			50 000.00	50 000.00	52 300.00	54 653.50
	Demarcation programme			-	-	-	-
O0025-8/IE00677/F0041	Demarcation programme Catering			60 000.00	60 000.00	62 760.00	65 584.20
O0025-8/IE00667/F0041	Demarcation programme Sound			40 000.00	-	-	-
O0025-8/IE00571/F0041	Demarcation programme Tent and Decoration			30 000.00	-	-	-
	Subsistence & Travelling Allowance			-	-	-	-
O0001/IE01581/F0041/X	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X	Subsistence,Travelling & Accommodation (Travel and S	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00059/F0041/X	Conferences/Training (Registration Fees:Seminars, Conf	-		5 000.00	5 000.00	5 230.00	5 465.35

2024/2025 APPROVED OPERATIONAL BUDGET (EDP)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
O0001/IE00144/F0041/X	Subsistence and Travelling Allowance (Own Transport)	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE01583/F0041/X	Subsistence,Travelling & Accommodation (Car hire- with	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00143/F0041/X	Subsistence,Travelling & Accommodation (Car hire- with	-		7 000.00	7 000.00	7 322.00	7 651.49
TOTAL EXPENDITURE (TOWN PLANNING)		**2 160 675.00**	**4 039 004.43**	**1 612 000.00**	**1 542 000.00**	**1 612 932.00**	**485 513.94**
					-		
Employee Related Cost					-		
O0001/IE00036/F0041/X	Employee Related Costs (Salaries and Allowances)			1 713 018.22	1 713 018.22	1 791 817.06	1 872 448.83
O0001/IE00038/F0041/X	Employee Related Cost (Bonus)			142 751.52	142 751.52	149 318.09	156 037.40
O0001/IE00040/F0041/X	Employee Related Cost (Bargaining Council)			409.68	409.68	428.53	447.81
O0001/IE00043/F0041/X	Employee Related Cost-Medical Aid			126 228.60	126 228.60	132 035.12	137 976.70
O0001/IE00044/F0041/X	Employee Related Cost (Provident Fund and Pension - RA)			346 003.77	346 003.77	361 919.94	378 206.34
O0001/IE00045/F0041/X	Employee Related Cost (UIF)			6 376.32	6 376.32	6 669.63	6 969.76
O0001/IE00110/F0041/X	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X	Employee Related Cost (Vehicle Allowance)			-	-	-	-
O0001/IE01521/F0041/X	Employee Related Cost (Housing Subsidy)			40 694.21	40 694.21	42 566.14	44 481.62
O0001/IE01530/F0041/X	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		-	-	**2 375 482.32**	**2 375 482.32**	**2 484 754.50**	**2 596 568.46**
GRAND TOTAL EXPENDITURE (TOWN PLANNING)		**2 160 675.00**	**4 039 004.43**	**3 987 482.32**	**3 917 482.32**	**4 097 686.50**	**3 082 082.40**
GRAND TOTAL EXPENDITURE (EDP)		**2 160 675.00**	**4 039 004.43**	**13 691 497.85**	**13 701 439.29**	**14 331 705.50**	**12 476 632.25**
EDP TOTAL EXPENDITURE		**13 006 034.61**	**14 345 859.13**	-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (EXECUTIVE COUNCIL)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
Transfers and Subsidies				-			
D0001/IR02344/F0041/X044/R0105/001/EXEC	National Revenue Fund (Equitable Share)	-	-	- 19 017 838.79	- 19 757 838.79	-20 666 699.37	-21 096 700.84
Total		-	-	**- 19 017 838.79**	**- 19 757 838.79**	**-20 666 699.37**	**-21 096 700.84**
TOTAL REVENUE		-	-	**- 19 017 838.79**	**- 19 757 838.79**	**-20 666 699.37**	**-21 096 700.84**
GENERAL EXPENDITURE							
Operational Cost							
O1486-1/IE00636/F0041/X044/R0105/001/EXEC	Strategic Planning (Accommodation)	600 000.00	863 680.00	700 000.00	800 000.00	836 800.00	874 456.00
O1486-1/IE00847/F0041/X044/R0105/001/EXEC	Strategic Planning (Facilitator)		198 000.00	180 000.00	200 000.00	209 200.00	218 614.00
	MPAC	-	-	-	-	-	-
O1223-1/IE00677/F0041/X044/R0105/001/EXEC	MPAC Catering	20 000.00	19 000.00	-	-	-	-
O1223-1/IE00694/F0041/X044/R0105/001/EXEC	MPAC Training	50 000.00	-	-	-	-	-
O1223-1/IE00025/F0041/X044/R0105/001/EXEC	MPAC Co Sourcing to carry out S59 activities of	100 000.00	-	-	-	-	-
		-	-	-	-	-	-
O0001/IE00595/F0041/X044/R0105/001/EXEC	Skills Development Levies	157 725.68	157 725.68	158 659.57	158 659.57	165 957.91	173 426.02
	Subsistence and Travelling Allowance	-	-	-	-	-	-
O0001/IE00144/F0041/X044/R0105/001/EXEC	Subsistence and Travelling Allowance (Own Tra	600 000.00	1 250 000.00	1 000 000.00	1 440 000.00	1 506 240.00	1 074 020.80
O0001/IE00060/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accommodation (Trav	800 000.00	812 000.00	500 000.00	580 000.00	606 680.00	633 980.60
O0001/IE01581/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accomodation (Travel	55 000.00	40 000.00	40 000.00	40 000.00	41 840.00	43 722.80
O0001/IE01583/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accomodation (Travel	50 000.00	16 000.00	15 000.00	15 000.00	15 690.00	16 396.05
O0001/IE00143/F0041/X044/R0105/001/EXEC	Subsistence,Travelling & Accomodation (Travel	145 000.00	611 571.44	190 000.00	290 000.00	303 340.00	316 990.30
		-	-	-	-	-	-
	Council Training	-	-	-	-	-	-
O1223-2/IE00840/F0041/X044/R0105/001/EXEC	Council Training	150 000.00	-	300 000.00	300 000.00	313 800.00	327 921.00
O1223-2/IE00060/F0041/X044/R0105/001/EXEC	Council Training (Accomodation)	300 000.00	46 410.00	-	-	-	-
Totals General Expenditure		**3 027 725.68**	**4 014 387.12**	**3 083 659.57**	**3 823 659.57**	**3 999 547.91**	**3 679 527.57**
Remuneration of Councillors							
	Speaker						
O0001/IE00073/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Speaker:Social Cor	19 777.61	20 102.40	20 906.50	20 906.50	21 868.19	22 852.26
O0001/IE00816/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Speaker:Allowanc	638 538.44	650 910.95	639 569.84	639 569.84	668 990.05	699 094.61
O0001/IE00817/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Speaker:Allowanc	42 228.00	40 800.00	42 432.00	42 432.00	44 383.87	46 381.15
O0001/IE00074/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Speaker:Allowanc	95 879.49	97 636.63	101 542.10	101 542.10	106 213.03	110 992.62
	Deputy Mayor	-	-	-	-	-	-
O0001/IE07194/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Deputy Executive	638 242.37	640 837.22	629 093.13	629 093.13	658 031.41	687 642.83
O0001/IE07195/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Deputy Executive	42 228.00	40 800.00	42 432.00	42 432.00	44 383.87	46 381.15
O0001/IE07204/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Deputy Executive	24 155.66	31 687.20	32 954.69	32 954.69	34 470.60	36 021.78

2024/2025 APPROVED OPERATIONAL BUDGET (EXECUTIVE COUNCIL)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE07205/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Deputy Executive	95 853.89	96 125.60	99 970.62	99 970.62	104 569.27	109 274.89
	Executive Committee	-	-	-	-	-	-
O0001/IE07206/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Commit	3 255 833.12	2 818 927.00	2 792 501.54	2 792 501.54	2 920 956.61	3 052 399.65
O0001/IE07207/F0041/X044/R0105/001/EXEC	Remuneration for councillors (Executive Commi	211 182.40	204 040.97	212 202.61	212 202.61	221 963.93	231 952.31
O0001/IE07217/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Commit	-	-	-	-	-	-
O0001/IE07216/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Commit	122 959.86	142 931.76	148 649.03	148 649.03	155 486.89	162 483.80
	WHIP	-	-	-	-	-	-
O0001/IE07182/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances	323 857.04	349 336.35	344 011.82	344 011.82	359 836.37	376 029.00
O0001/IE07183/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances	42 228.00	40 800.00	42 432.00	42 432.00	44 383.87	46 381.15
O0001/IE07192/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances	23 190.62	-	-	-	-	-
O0001/IE07190/F0041/X044/R0105/001/EXEC	**Remuneration for councillors(Whip:Allowanc**	-	-	-	-	-	-
O0001/IE07193/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Whip:Allowances	48 635.42	52 400.48	54 496.50	54 496.50	57 003.34	59 568.49
	Executive Mayor	-	-	-	-	-	-
O0001/IE07218/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Mayor:A	893 673.59	910 160.21	899 844.28	899 844.28	941 237.11	983 592.78
O0001/IE07219/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Mayor:A	42 228.00	40 800.00	42 432.00	42 432.00	44 383.87	46 381.15
O0001/IE07228/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Executive Mayor:S	43 780.50	43 912.80	45 669.31	45 669.31	47 770.10	49 919.75
	Other Councillors and Section 79	-	-	-	-	-	-
O0001/IE07230/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Total for All Other	8 390 007.94	8 363 218.52	8 290 680.74	8 290 680.74	8 672 052.05	9 062 294.39
O0001/IE07231/F0041/X044/R0105/001/EXEC	Remuneration for councillors(Total for All Other	1 182 638.42	1 142 645.82	1 188 351.65	1 188 351.65	1 243 015.83	1 298 951.54
O0001/IE07235/F0041/X044/R0105/001/EXEC	Employee related costs: council (Total for All Ot	72 429.85	71 927.92	74 805.04	74 805.04	78 246.07	81 767.14
O0001/IE07240/F0041/X044/R0105/001/EXEC	Employee related costs: council (Total for All Ot	30 828.92	78 148.80	81 274.75	81 274.75	85 013.39	88 838.99
O0001/IE07241/F0041/X044/R0105/001/EXEC	Employee related costs: council (Total for All Ot	86 596.66	103 776.04	107 927.08	107 927.08	112 891.73	117 971.86
Total Remuneration of Councillors		**16 366 973.80**	**15 981 926.67**	**15 934 179.22**	**15 934 179.22**	**16 667 151.46**	**17 417 173.28**
GRAND TOTAL EXPENDITURE (EXECUTIVE COUNCIL)		**19 394 699.49**	**19 996 313.79**	**19 017 838.79**	**19 757 838.79**	**20 666 699.37**	**21 096 700.84**
(SUPLUS)/DEFICIT		**19 394 699.49**	**19 996 313.79**	-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
PUBLIC WORKS/ROADS							
REVENUE							
Transfers and Subsidies							
D0001/IR02344/F0041/X116/R0106/001/TECH	National Revenue Fund (Equitable Share)	-		- 14 314 491.66	- 18 801 173.91	- 19 666 027.91	- 20 550 999.16
Total Transfers and Subsidies		-	-	**- 14 314 491.66**	**- 18 801 173.91**	**- 19 666 027.91**	**- 20 550 999.16**
TOTAL REVENUE		-	-	**- 14 314 491.66**	**- 18 801 173.91**	**- 19 666 027.91**	**- 20 550 999.16**
General Expenditure							
	EPWP						
O0001/IE00607/F0041/X116/R0105/001/TECH	EPWP Fuel	50 000.00	56 000.00	-	-	-	-
O1279-1/IE00604/F0041/X116/R0106/001/TECH	EPWP Uniform and Protective Clothing	350 000.00	350 000.00	-	-	-	-
	Repairs and Maintenance	-	-	-	-	-	-
O0968-1/IE00649/F0041/X116/R0106/001/TECH	Repairs and Maintenance (unplanned Maitenance)	600 000.00	600 000.00	1 400 000.00	1 400 000.00	1 464 400.00	1 530 298.00
O3523-2/IE00649/F0041/X116/R0105/001/TECH	Repairs and Maintenance (Bhamshela Renovation)	-	-	-	-	-	-
O1565-1/IE00651/F0041/X116/R0106/001/TECH	Repairs and Maintenance (Vehicles)	1 400 000.00	1 676 944.11	-	-	-	-
O0370-1/IE00651/F0041/X116/R0106/001/TECH	Repairs and Maintenance (Road Maintenance)	1 400 000.00	1 320 000.00	1 400 000.00	5 265 339.45	5 507 545.06	5 755 384.59
O1116-1/IE00651/F0041/X116/R0106/001/TECH	Repairs and Maintenance (Local Sport facilities Grass C	600 000.00	634 000.00	-	-	-	-
O3259-12/IE00649/F0041/X116/R3711/001/TECH	Noorsberg Community Development Centre Rehabilitati	200 000.00	171 701.25	-	-	-	-
O3259-7/IE00649/F0041/X116/R3706/001/TECH	Sgedleni Community Hall Rehabilitation in ward 19	200 000.00	156 481.50	-	-	-	-
O3259-9/IE00649/F0041/X116/R3714/001/TECH	Khanyisa Community Hall Rehabilitation in ward 9	200 000.00	129 846.00	-	-	-	-
O3259-10/IE00649/F0041/X116/R3703/001/TECH	eGweni Community Hall Rehabilitation in ward 16	200 000.00	-	-	-	-	-
O3259-8/IE00649/F0041/X116/R3705/001/TECH	Okwazini Community Hall Rehabilitation in ward 18	200 000.00	142 839.38	-	-	-	-
O3259-15/IE00649/F0041/X116/R3696/001/TECH	Ntubeni Hall Rehabiltation Ward 01	200 000.00	171 320.40	-	-	-	-
O3259-14/IE00649/F0041/X116/R3709/001/TECH	Ovanzini Community Hall Rehabilitation in ward 4	200 000.00	159 954.76	-	-	-	-
O3259-17/IE00649/F0041/X116/R3708/001/TECH	Waterfall Hall Renovation Ward 3			180 000.00	180 000.00	188 280.00	196 752.60
O3259-18/IE00649/F0041/X116/R3711/001/TECH	Qhubakahle Hall Renovation Ward 6			180 000.00	180 000.00	188 280.00	196 752.60
O3259-19/IE00649/F0041/X116/R3696/001/TECH	Ntubeni Hall Renovation Ward 1 Phase 2			300 000.00	300 000.00	313 800.00	327 921.00
O3259-20/IE00649/F0041/X116/R3707/001/TECH	Gcwensa Hall Renovation Ward 2			180 000.00	180 000.00	188 280.00	196 752.60
O3259-21/IE00649/F0041/X116/R3712/001/TECH	Umzamo CDC Renovation Ward 7			180 000.00	180 000.00	188 280.00	196 752.60
O3259-22/IE00649/F0041/X116/R3713/001/TECH	Masakhane Hall Renovation in Ward 8			180 000.00	180 000.00	188 280.00	196 752.60
O3259-10/IE00649/F0041/X116/R3703/001/TECH	eGweni Community Hall Rehabilitation in ward 16				180 000.00	188 280.00	196 752.60
O3259-23/IE00649/F0041/X116/R3710/001/TECH	Deda Hall Renovation in Ward 5			180 000.00	180 000.00	188 280.00	196 752.60
O3259-24/IE00649/F0041/X116/R3708/001/TECH	Mthombisa CDC Fencing in Ward 3			75 000.00	75 000.00	78 450.00	81 980.25
O3259-25/IE00649/F0041/X116/R3704/001/TECH	Ezimpondweni Hall Renovation in Ward 17			180 000.00	180 000.00	188 280.00	196 752.60
O3259-26/IE00649/F0041/X116/R3706/001/TECH	Mangangeni CDC Renovation in Ward 19			300 000.00	300 000.00	313 800.00	327 921.00
O1370-9/IE00694/F0041/X116/R0106/001/TECH	Electricity Applications for Facilities			70 000.00	70 000.00	73 220.00	76 514.90
		-	-	-	-	-	-
O0001/IE00584/F0041/X116/R0105/001/TECH	Membership Fees (Membership Fees)	20 000.00	20 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE00534/F0041/X116/R0106/001/TECH	Construction Materials	-	-	-	-	-	-

2024/2025 APPROVED OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
	Subsistence & Travelling Allowance	-	-	-	-	-	-
O0001/IE00060/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Travel and S	-		40 000.00	40 000.00	41 840.00	43 722.80
O0001/IE00144/F0041/X116/R0105/001/TECH	Subsistence and Travelling Allowance (Own Transport)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01581/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Flights)	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00143/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wit	-		1 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00059/F0041/X116/R0105/001/TECH	Conferences/Training (Registration Fees:Seminars, Con	-		10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X116/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wit	-		5 000.00	5 000.00	5 230.00	5 465.35
				-	-	-	-
O0001/IE00595/F0041/X116/R0105/001/TECH	Skills Development Levies (Skills Development levies)	80 608.02	88 422.51	90 111.43	90 111.43	94 256.56	98 498.11
		-	-	-	-	-	-
O1346-1/IE00847/F0041/X116/R0105/001/TECH	Professional Fees (Formalisation of Infrastructure Assets	650 000.00	650 000.00	450 000.00	450 000.00	470 700.00	491 881.50
O0001/IE00792/F0041/X116/R0105/001/TECH	Software licence	70 000.00	-	50 000.00	50 000.00	52 300.00	54 653.50
O1562-5/IE00650/F0041/X116/R0105/001/TECH	Maintenance of Office Equipment (Small Tools)	30 000.00	25 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00604/F0041/X116/R0105/001/TECH	Technical Uniform	150 000.00	100 000.00	170 000.00	170 000.00	177 820.00	185 821.90
		-	-	-	-	-	-
Total General Expenditure		**6 800 608.02**	**6 452 509.91**	**5 691 111.43**	**9 745 450.88**	**10 193 741.63**	**10 652 460.00**
Employee Related Cost			-			-	-
O0001/IE00036/F0041/X116/R0105/001/TECH	Employee Related Cost (Salaries and Allowances)	7 231 258.23	7 097 293.80	5 405 323.34	5 730 169.35	5 993 757.14	6 263 476.21
O0001/IE00038/F0041/X116/R0105/001/TECH	Employee Related Cost (Bonus)	459 299.32	421 370.23	445 443.61	472 514.11	494 249.76	516 491.00
O0001/IE00040/F0041/X116/R0105/001/TECH	Employee Related Cost (Bargaining Council)	3 068.40	3 244.56	2 574.72	2 711.28	2 836.00	2 963.62
O0001/IE00043/F0041/X116/R0105/001/TECH	Employee Related Cost (Medical Aid)	332 478.60	426 619.32	421 655.88	378 019.32	395 408.21	413 201.58
O0001/IE00044/F0041/X116/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - R	1 322 533.95	1 380 727.46	1 087 383.22	1 145 855.50	1 198 564.85	1 252 500.27
O0001/IE00045/F0041/X116/R0105/001/TECH	Employee Related Cost (UIF)	48 445.20	48 885.12	38 257.92	40 383.36	42 240.99	44 141.84
O0001/IE00110/F0041/X116/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)	20 000.00	20 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE00126/F0041/X116/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)	266 678.27	266 678.27	67 034.40	67 034.40	70 117.98	73 273.29
O0001/IE01521/F0041/X116/R0105/001/TECH	Employee Related Cost (Housing Subsidy)	38 500.47	38 427.33	40 694.21	40 694.21	42 566.14	44 481.62
O0001/IE01530/F0041/X116/R0105/001/TECH	Employee related cost (Leave Pay)	247 119.09	98 598.79	-	-	-	-
O0001/IE03969/F0041/X116/R0105/001/TECH	Employee Related Cost (Overtime)	100 000.00	95 000.00	95 000.00	95 000.00	99 370.00	103 841.65
O0001/IE06112/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (Per	-	-	-	-	-	-
O0001/IE06079/F0041/X116/R0105/001/TECH	Employee Related cost Director Technical Services (Sala	551 213.28	658 339.56	575 894.62	575 894.62	602 385.77	629 493.13
O0001/IE06194/F0041/X116/R0105/001/TECH	Municipal Running Cost/Medical/Equitable Share/Roads	60 084.00	63 328.56	-	63 328.56	66 241.67	69 222.55
O0001/IE06253/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (UIF	2 125.44	2 125.44	2 125.44	2 125.44	2 223.21	2 323.25
O0001/IE06913/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (Vel	213 750.24	211 992.88	211 992.88	211 992.88	221 744.55	231 723.06
O0001/IE06827/F0041/X116/R0105/001/TECH	Employee Related Cost (Director finance Telephone Allo	-	31 500.00	54 000.00	54 000.00	56 484.00	59 025.78
O0001/IE06079/F0041/X116/R3696/001/TECH	Employee Related Cost (Director finance Rural Area All	-	49 000.00	84 000.00	84 000.00	87 864.00	91 817.88
O0001/IE06079/F0041/X116/R3707/001/TECH	Employee Related Cost (Director finance Medical Aid A	-	42 000.00	72 000.00	72 000.00	75 312.00	78 701.04
Total Employee Related Cost		**10 896 554.48**	**14 815 131.32**	**8 623 380.23**	**9 055 723.02**	**9 472 286.28**	**9 898 539.17**
			-			-	-
Transfers and Subsidies			-			-	-
O1370-9/IE01320/F0041/X116/R3709/001/TECH	Completion of Type 3 Electrification (Ward 1, 4, 16)		-	-		-	-
Total Transfer and Subsidies			-			-	-

2024/2025 APPROVED OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023/2024 Approved Budget	2023/2024 Adjusted Budget	2024/2025 Draft Budget	2024/2025 Final Budget	2025/2026 Outer Year One	2026/2027 Outer Year Two
			-			-	-
GRAND TOTAL EXPENDITURE (PUBLIC WORKS)		**17 697 162.50**	**21 267 641.23**	**14 314 491.66**	**18 801 173.91**	**19 666 027.91**	**20 550 999.16**
			-			-	-
ELECTRICAL SERVICES							
Transfers and Subsidies							
NEW	National Revenue Fund (Equitable Share)			-		-	-
D0001/IR06171/F0786/X032/R0105/001/TECH	Integrated National Electrification Programme	-	-	- 11 477 000.00	- 11 477 000.00	- 10 505 000.00	- 7 811 000.00
Total Transfers and Subsidies		-	-	**- 11 477 000.00**	**- 11 477 000.00**	**- 10 505 000.00**	**- 7 811 000.00**
TOTAL REVENUE		-	-	**- 11 477 000.00**	**- 11 477 000.00**	**- 10 505 000.00**	**- 7 811 000.00**
General Expenditure							
O1370-9/IE00634/F0786/X032/R0105/001/TECH	Expenditure:Contracted Services:Contractors:Electrical			11 477 000.00	11 477 000.00	10 505 000.00	7 811 000.00
Total General Expenditure		-	-	**11 477 000.00**	**11 477 000.00**	**10 505 000.00**	**7 811 000.00**
GRAND TOTAL EXPENDITURE (ELECTRICAL SERVICES)		-	-	**11 477 000.00**	**11 477 000.00**	**10 505 000.00**	**7 811 000.00**
STREET CLEANING							
Transfers and Subsidies							
D0001/IR02344/F0041/X133/R0106/001/TECH	National Revenue Fund (Equitable Share)			- 2 742 238.02	- 2 742 238.02	- 2 868 380.97	- 2 997 458.11
D0001/IR02310/F1169/X116/R0106/001/TECH	National Government (Expanded Public Works Program	- 1 760 000.00	- 1 760 000.00				
D0001/IR02310/F1169/X133/R0106/001/TECH	National Government (Expanded Public Works Program	-		- 2 067 000.00	- 2 067 000.00		
Total Transfers and Subsidies		**- 1 760 000.00**	**- 1 760 000.00**	**- 4 809 238.02**	**- 4 809 238.02**	**- 2 868 380.97**	**- 2 997 458.11**
TOTAL REVENUE		**- 1 760 000.00**	**- 1 760 000.00**	**- 4 809 238.02**	**- 4 809 238.02**	**- 2 868 380.97**	**- 2 997 458.11**
General Expenditure							
	EPWP						
O0001/IE00607/F0041/X133/R0106/001/TECH	EPWP Fuel	-		56 000.00	56 000.00	58 576.00	61 211.92
O0001/IE00604/F0041/X133/R0106/001/TECH	EPWP Uniform and Protective Clothing	-		310 000.00	310 000.00	324 260.00	338 851.70
Total General Expenditure		-	-	**366 000.00**	**366 000.00**	**382 836.00**	**400 063.62**
Employee Related Cost							
O0001/IE00036/F0041/X133/R0105/001/TECH	Thumamina salaries EPWP (Salaries and Allowances)	2 200 000.00	2 100 000.00	1 800 000.00	1 800 000.00	1 882 800.00	1 967 526.00
O0001/IE00036/F1169/X133/R0105/001/TECH	EPWP Staff (Salaries and Allowances)	1 732 300.00	1 721 846.06	2 028 846.06	2 028 846.06		
O0001/IE00045/F1169/X133/R0105/001/TECH	EPWP Staff (UIF)	27 700.00	38 153.94	38 153.94	38 153.94		
O0001/IE00036/F0041/X133/R3696/001/TECH	Employee Related Costs (Salaries and Allowances)			406 628.88	406 628.88	425 333.81	444 473.83

2024/2025 APPROVED OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00038/F0041/X133/R0105/001/TECH	Employee Related Cost (Bonus)			33 885.74	33 885.74	35 444.48	37 039.49
O0001/IE00040/F0041/X133/R0105/001/TECH	Employee Related Cost (Bargaining Council)			136.56	136.56	142.84	149.27
O0001/IE00043/F0041/X133/R0105/001/TECH	Employee Related Cost-Medical Aid			31 255.20	31 255.20	32 692.94	34 164.12
O0001/IE00044/F0041/X133/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - RA)			102 206.20	102 206.20	106 907.69	111 718.53
O0001/IE00045/F0041/X133/R0105/001/TECH	Employee Related Cost (UIF)			2 125.44	2 125.44	2 223.21	2 323.25
O0001/IE00110/F0041/X133/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X133/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)			-	-	-	-
O0001/IE01521/F0041/X133/R0105/001/TECH	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X133/R0105/001/TECH	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X133/R0105/001/TECH	Employee Related Cost (Overtime)			-	-	-	-
Total Employee Related Cost		**3 960 000.00**	**3 860 000.00**	**4 443 238.02**	**4 443 238.02**	**2 485 544.97**	**2 597 394.49**
GRAND TOTAL EXPENDITURE (STREET CLEANING)		**3 960 000.00**	**3 860 000.00**	**4 809 238.02**	**4 809 238.02**	**2 868 380.97**	**2 997 458.11**
PROJECT MANAGEMENT UNIT			-			-	-
REVENUE							
Transfers and Subsidies			-			-	-
D0001/IR02344/F0041/X099/R0106/001/TECH	National Revenue Fund (Equitable Share)		-			-	-
D0001/IR01671/F0791/X099/R0105/001/TECH	National Government (Municipal Infrastructure Grant)	- 34 995 000.00	- 32 654 000.00	- 34 473 000.00	- 34 473 000.00	- 36 014 000.00	- 38 883 000.00
Total Transfers and Subsidies		**- 34 995 000.00**	**- 32 654 000.00**	**- 37 211 914.84**	**- 37 111 914.84**	**- 38 774 304.92**	**- 41 767 518.64**
TOTAL REVENUE		**- 34 995 000.00**		**- 37 211 914.84**	**- 37 111 914.84**	**- 38 774 304.92**	**- 41 767 518.64**
General Expenditure			-			-	-
O0001/IE00059/F0041/X099/R0105/001/TECH	Conferences (Workshop and seminer)	18 325.00	18 325.00	-	-	-	-
		-	-	-	-	-	-
O1348-1/IE00080/F0041/X099/R0105/001/TECH	Business Plan Development 2021-2022	200 000.00	200 000.00	200 000.00	100 000.00	104 600.00	109 307.00
	Subsistence and Travelling Allowance	-	-	-	-	-	-
O0001/IE00144/F0041/X099/R0105/001/TECH	Subsistence and Travelling Allowance (Own Transport)	15 000.00	20 000.00	20 000.00	20 000.00	20 920.00	21 861.40
O0001/IE01581/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Flights)	15 000.00	10 000.00	10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Travel and S	30 000.00	30 000.00	30 000.00	30 000.00	31 380.00	32 792.10
O0001/IE00143/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wit	10 000.00	8 000.00	10 000.00	10 000.00	10 460.00	10 930.70
O0001/IE01583/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- wit	-		5 000.00	5 000.00	5 230.00	5 465.35
O0001/IE00059/F0041/X099/R0105/001/TECH	Conferences/Training (Registration Fees:Seminars, Conf	-		20 000.00	20 000.00	20 920.00	21 861.40
Totals General Expenditure		**288 325.00**	**286 325.00**	**295 000.00**	**195 000.00**	**203 970.00**	**213 148.65**
Employee Related Cost						-	-
O0001/IE00036/F0041/X099/R0105/001/TECH	Employee Related Costs (Salaries and Allowances)			1 849 985.54	1 849 985.54	1 935 084.87	2 022 163.69

2024/2025 APPROVED OPERATIONAL BUDGET (TECHNICAL SERVICES)							
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2023/2024 Approved Budget**	**2023/2024 Adjusted Budget**	**2024/2025 Draft Budget**	**2024/2025 Final Budget**	**2025/2026 Outer Year One**	**2026/2027 Outer Year Two**
O0001/IE00038/F0041/X099/R0105/001/TECH	Employee Related Cost (Bonus)			93 923.29	93 923.29	98 243.76	102 664.73
O0001/IE00040/F0041/X099/R0105/001/TECH	Employee Related Cost (Bargaining Council)			546.24	546.24	571.37	597.08
O0001/IE00043/F0041/X099/R0105/001/TECH	Employee Related Cost-Medical Aid			37 036.80	37 036.80	38 740.49	40 483.81
O0001/IE00044/F0041/X099/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - R	-		238 276.65	238 276.65	249 237.37	260 453.05
O0001/IE00045/F0041/X099/R0105/001/TECH	Employee Related Cost (UIF)			8 501.76	8 501.76	8 892.84	9 293.02
O0001/IE00110/F0041/X099/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)			-	-	-	-
O0001/IE00126/F0041/X099/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)			215 644.57	215 644.57	225 564.22	235 714.61
O0001/IE01521/F0041/X099/R0105/001/TECH	Employee Related Cost (Housing Subsidy)			-	-	-	-
O0001/IE01530/F0041/X099/R0105/001/TECH	Employee related cost (Leave Pay)			-	-	-	-
O0001/IE03969/F0041/X099/R0105/001/TECH	Employee Related Cost (Overtime)			-	-	-	-
Total General Expenditure		-	-	**2 443 914.84**	**2 443 914.84**	**2 556 334.92**	**2 671 369.99**
GRAND TOTAL EXPENDITURE (PMU)		**288 325.00**	**286 325.00**	**2 738 914.84**	**2 638 914.84**	**2 760 304.92**	**2 884 518.64**
TOTAL EXPENDITURE (TECHNICAL SERVICES)		**17 985 487.50**	**21 553 966.23**	**33 339 644.52**	**37 726 326.77**	**35 799 713.80**	**34 243 975.92**
(SUPLUS)/DEFICIT		**- 17 009 512.50**	**- 12 860 033.77**	**- 34 473 000.00**	**- 34 473 000.00**	**- 36 014 000.00**	**- 38 883 000.00**

Capital Expenditure Budget for 2024/2025 MTREF

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.

2024-2025 APPROVED CAPITAL EXPENDITURE BUDGET						
AccountNumber	Project Name	2024/2025 Draft Budget VAT Inclusive	2024/2025 Draft Budget VAT exclusive	2024/2025 Final Budget VAT exclusive	2025/2026 Outer Year One Exclusive	2026/2027 Outer Year Two Exclusive
Community Services						
C0225-13/IA01952/F0002/X006	Disaster and Emergancy Services Establishment ward 15	-		3 000 000.00	4 347 826.09	4 347 826.09
C0003-9/IA06173/F0002/X006/	Computer Equipment	200 000.00	173 913.04	173 913.04	173 913.04	121 739.13
C0004-7/IA06233/F0002/X006/	Furniture and Office Equipment	400 000.00	347 826.09	347 826.09	121 739.13	130 434.78
C0266-1/IA01952/F0002/X006/	Building of vehicle pound space and gazette pound	-	-	-	4 347 826.09	4 347 826.09
C0007-9/IA01327/F0002/X006/	2 x Patrol vehicle Sedans	-	-	-	434 782.61	434 782.61
C0003-13/IA06282/F0002/X006	Speed measuring camera ProLasers	150 000.00	130 434.78	-	-	-
C0006-23/IA06282/F0002/X006	Blue lights fitment and dashboard blue lights	250 000.00	217 391.30	-	217 391.30	217 391.30
C0006-24/IA06282/F0002/X006	ANPR installed in vehicles (warrants and outstanding)	200 000.00	173 913.04	-	173 913.04	-
C0086-3/IA04429/F0002/X006/	Back Office Software	200 000.00	173 913.04	173 913.04	260 869.57	
C0261-9/IA01952/F0002/X006/	Fumbling zone for firearms	200 000.00	173 913.04	173 913.04	260 869.57	
Total Expenditure Community Services		**1 600 000.00**	**1 391 304.35**	**3 869 565.22**	**10 339 130.43**	**9 600 000.00**
Corporate Services						
C0004-8/IA06233/F0002/X066/	Furniture and Office Equipment	270 000.00	234 782.61	234 782.61	234 782.61	173 913.04
C0003-7/IA06173/F0002/X066/	Computer Equipment	200 000.00	173 913.04	173 913.04	130 434.78	156 521.74
C0007-7/IA01327/F0002/X046/	Municipal Fleet		-	-	2 608 695.65	2 608 695.65
C0265-1/IA00092/F0002/X066/	Refurbishment of municipal parking	-	-	-	173 913.04	-
C0306-3/IA00092/F0002/X046/	Refurbishment of council chamber	400 000.00	347 826.09	608 695.65	-	-
C0003-12/IA06173/F0002/X052	Biometrics	60 000.00	52 173.91	52 173.91	-	-
C0003-13/IA06173/F0002/X052	CCTV	200 000.00	173 913.04	173 913.04	-	-
C0261-9/IA01952/F0002/X046/	construction of 14 Guard Room	600 000.00	521 739.13	521 739.13	521 739.13	260 869.57
C0261-10/IA00092/F0002/X046	Fencing of Municipal Offices	500 000.00	434 782.61	434 782.61	434 782.61	-
C0004-12/IA06282/F0002/X046	Machinery (Metal detactor)	70 000.00	60 869.57	60 869.57	-	-
C0006-26/IA00092/F0002/X046	Pedestrian gate			69 565.22		
C0006-27/IA00092/F0002/X046	Main Building boom gate replacement			26 086.96		
C0257-2/IA07020/F0002/X046/	Solar Flood Lights	-	-	-	304 347.83	-
C0003-14/IA06173/F0002/X052	Finance Building Network Point	200 000.00	173 913.04	173 913.04	-	-
Total Budget Corporate Services		**2 500 000.00**	**2 173 913.04**	**2 530 434.78**	**4 408 695.65**	**3 200 000.00**
Economic Development Plan						
C0003-4/IA06173/F0002/X098/	Computer Equipment	130 000.00	113 043.48	113 043.48	130 434.78	173 913.04
C0004-3/IA06233/F0002/X098/	Furniture and Office Equipment	200 000.00	173 913.04	173 913.04	130 434.78	130 434.78
C0006-9/IA06282/F0002/X098/	Machinery and Equipment (Corridor Development Tractor implementation)	-	-	-	1 391 304.35	-

2024-2025 APPROVED CAPITAL EXPENDITURE BUDGET						
AccountNumber	Project Name	2024/2025 Draft Budget VAT Inclusive	2024/2025 Draft Budget VAT exclusive	2024/2025 Final Budget VAT exclusive	2025/2026 Outer Year One Exclusive	2026/2027 Outer Year Two Exclusive
Total Budget Economic Development Plan		**330 000.00**	**286 956.52**	**286 956.52**	**1 652 173.91**	**304 347.83**
Executive & Council			-			
C0007-7/IA01327/F0002/X044/	Motor Vehicles For Mayor, Deputy Mayor and Speaker	-	-	-	869 565.22	3 043 478.26
Total Budget Executive and Council		-	-		**869 565.22**	**3 043 478.26**
Finance						
C0003-6/IA06173/F0002/X049/	Computer Equipment	200 000.00	173 913.04	173 913.04	130 434.78	173 913.04
C0004-9/IA06253/F0002/X049/	Furniture and Office Equipment	650 000.00	565 217.39	565 217.39	173 913.04	86 956.52
Total Budget Finance		**850 000.00**	**739 130.43**	**739 130.43**	**304 347.83**	**260 869.57**
Municipal Manager's Office						
C0003-8/IA06173/F0002/X045/	Computer Equipment	200 000.00	173 913.04	173 913.04	217 391.30	173 913.04
C0004-13/IA06233/F0002/X045	Loud hailers	150 000.00	130 434.78	130 434.78		
C0004-10/IA06233/F0002/X045	Furniture and Office Equipment	150 000.00	130 434.78	130 434.78	130 434.78	173 913.04
Total Budget Municipal Manager's Office		**500 000.00**	**434 782.61**	**434 782.61**	**347 826.09**	**347 826.09**
Technical Services						
C0003-2/IA06173/F0002/X116/	Computer Equipment	230 000.00	200 000.00	200 000.00	156 521.74	217 391.30
C0004-2/IA06233/F0002/X116/	Furniture and Office Equipment	200 000.00	173 913.04	173 913.04	86 956.52	130 434.78
C0006-16/IA06313/F0002/X116	Lowbed and trailor	-	-	-	2 956 521.74	-
C0006-10/IA06282/F0002/X116	Machinery and Equipment (Office Equipment/EPWP Equipment)	250 000.00	217 391.30	217 391.30	86 956.52	-
C0040-50/IA00132/F0791/X099	Ndwedwe Access Roads		-	-	12 690 702.17	13 701 687.46
C0230-14/IA00032/F0791/X099	Ndwedwe Community halls		-	-	11 175 491.74	12 065 770.13
C0039-16/IA00132/F0791/X099	Ndwedwe Bridges		-	-	7 450 327.83	8 043 846.75
C0006-22/IA06282/F0002/X116	Solar system installation in various municipal off	-	-	-	869 565.22	869 565.22
C0015-3/IA07020/F0002/X116/	Installation of highmast lights in various wards	-	-	-	1 782 608.70	1 782 608.70
C0006-21/IA06282/F0002/X116	Heavy Duty Equipment	150 000.00	130 434.78	130 434.78	-	-
C0225-20/IA01952/F0791/X099	Hlalakahle CDC in ward 07	1 170 000.00	1 017 391.30	1 209 823.45	-	-
C0225-21/IA01952/F0791/X099	Msengeni Cdc in ward 08	720 000.00	626 086.96	626 086.96	-	-
C0225-22/IA01952/F0791/X099	Makhawula/Ntaphuka CDC	450 000.00	391 304.35	967 546.86	-	-
C0245-17/IA01952/F0791/X099	Constrction of Khanyisa Sport field Ward 09 (MIG)	10 152 202.30	8 828 002.00	8 635 569.85	-	-
C0230-20/IA01952/F0791/X099	Construction of Shangase Hall Ward 18 (MIG)	10 641 879.73	9 253 808.46	8 678 435.51	-	-
C0225-21/IA01952/F0791/X099	Construction of Maqokomela Community Development Centre Wa	11 337 917.79	9 859 058.95	9 859 058.95	-	-
C0006-26/IA06282/F0002/X116	TLB (New)	2 100 000.00	1 826 086.96	-	2 173 913.04	-

2024-2025 APPROVED CAPITAL EXPENDITURE BUDGET						
AccountNumber	Project Name	2024/2025 Draft Budget VAT Inclusive	2024/2025 Draft Budget VAT exclusive	2024/2025 Final Budget VAT exclusive	2025/2026 Outer Year One Exclusive	2026/2027 Outer Year Two Exclusive
C0276-17/IA00032/F0002/X099	Jonny Makhathini Hall	750 000.00	652 173.91	-	652 173.91	652 173.91
C0291-4/IA00032/F0002/X099/	Sonkombo Sport field Renovation Ward 11	-	-	-	565 217.39	-
C0271-6/IA00032/F0002/X099/	Fencing of Mthombisa CDC Ward 03	300 000.00	260 869.57	260 869.57	-	-
C0271-7/IA00032/F0002/X099/	Mangangeni CDC Ward 19	550 000.00	478 260.87	478 260.87	478 260.87	-
C0276-18/IA07120/F0002/X099	Electricity Installation for Facilities	180 000.00	156 521.74	156 521.74	-	-
C0271-8/IA06233/F0002/X116/	Testing Center (Installation of Furniture, Ramp ETC)	500 000.00	434 782.61	434 782.61	86 956.52	-
C0261-9/IA00092/F0002/X099/	Ndwedwe Municipal Offices Phase 2	-	-	1 304 347.83	-	-
Total Budget Technical Services		**39 681 999.82**	**34 506 086.80**	**33 333 043.32**	**41 212 173.91**	**37 463 478.26**
CAPITAL BUDGET GRAND TOTAL		**45 461 999.82**	**39 532 173.76**	**41 193 912.89**	**59 133 913.04**	**54 220 000.00**

Tariff Of Charges for 2024/2025 MTREF

LEGEND

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

The Council of Ndwedwe Local Municipality, acting under the authority of section 265(1) read with section 292 of the Local Authority Ordinance No. 25 of 1974 and Municipal Property Rates Act No. 6 of 2004, hereby publish the tariffs of charges as made by the municipality of the said Council at its meeting to be held on the ... May 2024 which tariffs shall come into operation on the 1st of July 2024.

SDG Khuzwayo
Municipal Manager

NDWEDWE
LOCAL MUNICIPALITY

FINAL TARIFFS OF CHARGES

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

1. **MUNICIPAL PROPRTY RATES**

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

Residential properties	0.01076cents in a rand
Place of Worship	0.cents in rand
Public Service Purposes	0.02145 cents in rand
Public Benefit Organisation	0.00269 cents in rand
Vacant Land	0.01076 cents in rand
Commercial	0.04026 cents in rand
Industrial	0.04026 cents in rand
Agricultural	0.00269 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.
- Over and above this exemption any property whose market value falls below R60 000 is exempt from paying rates.
- 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 KwaDeda, SonkomboTSC, Waterfall, Masakhane, Thafamasi, Pentecost and Nsuze CDC's & Halls

(i) For personal gain (including weddings, political meetings).....R 400.00
(ii) Not for personal gain.....R 200.00
(iii) Rehearsals e.g. choirs and stage plays per session .....R 50.00
(iv) Public meetings (including workshops, memorial services, sacred concerts).....R 100.00
(v) Youth development and entertainment (including beauty concerts, movies).....R 200.00
(vii) Hire of halls and facilities by non-residents.....R normal rate + 20%

	FEES APPLICABLE TO CIVIC CENTRE NDWEDWE MAIN OFFICES	2024/2025
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 play per session.	R 1500.00
2.3	Public meetings. ***refundable deposit of R5000.00***	R 1500.00
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 450.00
2.6	Government departments. ***refundable deposit of R5000.00***	R 3000.00

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.

C. Municipal area for the utilisation for a period of not more than three years be at a rate of R58.28 per square meter, escalating at 10% per annum.

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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 nonworking 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 R10.00

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

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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
2.4.2	Residential sites **more than 300m²**	R1500.00

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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**
3.4	A3 Colour print paper		**R30.00**

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 2024 which tariffs shall come into operation on the 1st of July 2024.

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

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4.REFUSE REMOVAL

	2024/2025
	Charges (inclusive of VAT)
REFUSE REMOVAL SERVICE	
(1) Business Refuse: per skip bin	R8000.00
(2) Wheel bin	R210.00
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
(ii) Where refuse is other wise accumulated for collection - per load or part thereof.....R	Same as above
(iii) Hospitals, schools and other government and non government institutions:	R 8000.00

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(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.....R150 per m2

Service Level standard for 2024/2025 MTREF

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Province: Municipality(KZN293) - Schedule of Service Delivery Standards Table A10 Final 2024/2025	
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

Province: Municipality(KZN293) - Schedule of Service Delivery Standards Table A10 Final 2024/2025	
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	N/A
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	
How long does it take to register a vehicle? (minutes)	To start operating from April 2022
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

Province: Municipality(KZN293) - Schedule of Service Delivery Standards Table A10 Final 2024/2025	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	
How many economic development projects does the municipality drive?	22
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	5
What percentage of the projects have created sustainable job security?	yes
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	no
Does the municipality have training or information sessions to inform the community? (Yes/No)	yes
Are customers treated in a professional and humanly manner? (Yes/No)	yes

Provincial Treasury Draft budget feedback for 2024/2025 MTREF

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KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: MUNICIPAL FINANCE MANAGEMENT

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

Our Ref: 11/6/13/1(KZN293)-2025
Enquiries: Mr. M. Ndumo
Date: 10 May 2024

THE MUNICIPAL MANAGER
NDWEDWE LOCAL MUNICIPALITY
PRIVATE BAG X503
NDWEDWE
4342

Fax No: 032 532 5032

Dear Mr. D. S. G. Khuzwayo

ASSESSMENT OF THE 2024/25 ANNUAL BUDGET TABLED IN TERMS OF SECTION 16(2) OF THE MUNICIPAL FINANCE MANAGEMENT ACT, ACT NO. 56 OF 2003 (MFMA)

1. Reference is made to your 2024/25 Tabled Budget that was submitted to Provincial Treasury in accordance with Section 22 of the MFMA which states that *immediately after an Annual Budget is tabled in a municipal Council, the Accounting Officer of a municipality must submit the Annual Budget in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury.*

2. Section 23(1)(b) of the MFMA states that *the municipal Council must consider any views of the National Treasury, the relevant Provincial Treasury and any provincial or national organs of state or municipalities which made submissions on the budget.* Section 24(1) of the MFMA further states that *the municipal Council must at least 30 days before the start of the financial year consider approval of the Annual Budget.*

3. An assessment was conducted on the information submitted by your municipality in the Schedule A as extracted from your financial system, the 2024/25 Tabled Budget data string (TABB) uploaded by the municipality to the National Treasury GoMuni Upload Portal and downloaded by Provincial Treasury from the portal on 11 April 2024 and other related budget documents. Please find the attached detailed findings and recommendations emanating from the assessment undertaken by Provincial Treasury in Annexure A: *Tabled Budget Feedback* for your consideration in terms of Section 23(1)(b) of the MFMA. During the engagement on 08 May 2024, the municipality noted the issues raised by Provincial Treasury and committed to attend to them prior to the 2024/25 Annual Budget being considered in Council for approval in terms of Section 24(1) of the MFMA. Furthermore, differences between the Schedule A submitted to Provincial Treasury and the data strings uploaded to the National Treasury GoMuni Upload Portal have been highlighted per line item in Annexure A.

4. It should be noted that the funding position for your 2024/25 Tabled Budget was determined based on the information reflected in the audited 2022/23 Annual Financial Statements (AFS), the 2023/24 Adjustments Budget data string (ADJB) and the 2024/25 Tabled Budget data string (TABB) that were uploaded to the National Treasury GoMuni Upload Portal together with your 2024/25 Tabled Budget which reflect the figures that the municipality has on your financial system. The assessment of your 2024/25 Tabled Budget considered the cash flow impact of the budgeted Operating revenue and expenditure (Tables A4/B4), the budgeted Capital expenditure (Tables A5/B5) and all other relevant budget tables as reflected in the 2023/24 ADJB and 2024/25 TABB.

5. Based on a recalculation of the Cash/Cash equivalents at the year-end as per Table A7: *Budgeted cash flows* and the Surplus/(shortfall) as per Table A8: *Cash backed reserves/accumulated surplus reconciliation* of your 2024/25 Tabled Budget in line with the National Treasury Budget funding assessment framework, using the audited 2022/23 AFS and data string figures from the relevant budget tables including Tables A4/B4 and A5/B5 that were uploaded to the National Treasury GoMuni Upload Portal and downloaded by Provincial Treasury from the portal on 11 April 2024, your municipality's 2024/25 Tabled Budget appears to be **funded** in terms of Section 18 of the MFMA read together with MFMA Circular No. 55.

6. Provincial Treasury Circular PT/MF 06 of 2023/24 dated 14 February 2024 required all municipalities to prepare their 2024/25 MTREF budgets on their financial systems as per the guidance provided in MFMA Circular No. 126 dated 07 December 2023 and extract the Schedule A directly from their financial systems to eliminate the possibility of any differences and/or misalignments. In this regard, Provincial Treasury noted that majority of the figures reflected in the 2024/25 Schedule A tabled in Council are aligned to the figures reflected in the Tabled Budget data string (TABB). **Your municipality is still required to address the remaining discrepancies to ensure that the 2024/25 Schedule A to be approved in Council and the 2024/25 Approved Budget data string (ORGB) are fully aligned by generating both documents directly from your financial system.**

7. Section 24(3) of the MFMA, read together with Regulation 20(1) of the MBRR, requires that the approved Annual Budget be submitted to both National Treasury and the relevant Provincial Treasury within ten working days after the Council has approved the Annual Budget. However, as per MFMA Circular No. 126 given that the municipalities are generating their Annual Budgets directly from their financial systems as required by the Municipal Standard Chart of Accounts (mSCOA) Regulations and that the budgets must be verified before it is locked on the financial system, municipalities are required to upload the Approved Budget data string (ORGB) to the National Treasury GoMuni Upload Portal and submit their 2024/25 Approved Budgets to the National and Provincial Treasuries **immediately after approval by the municipal Council**. Therefore, if the Annual Budget is tabled to Council on 31 May 2024, then the final date for submission is 03 June 2024. Municipalities must further ensure full compliance of their budget submission, data strings and supporting documentation incorporating all the components reflected in the attached Annexure B: MBRR Schedule A – Annual Budget.

8. The municipality is requested to table in Council this correspondence and the attached Annexures that provide Provincial Treasury's comments on the 2024/25 Tabled Budget. This must be tabled together with the municipality's responses to Provincial Treasury's findings on the 2024/25 Tabled Budget when tabling the Final Budget to Council for approval and a copy of the Council resolution and the minutes thereof must be included in the Approved Budget documents to be submitted to the National and Provincial Treasuries.

Yours faithfully

Mr. F. Cassimjee
Chief Director: Municipal Finance Management

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

General Compliance and Other Matters - Tabled Budget

Municipality:	Ndwedwe Local Municipality
Budget Year:	2024/25

Annexure A: Tabled Budget Feedback

General Compliance - Tabled Budget

No.	Key Focus Areas Note: Prior years Audited AFS: 2020/21, 2021/22 and 2022/23. Current year: 2023/24. Budget year: 2024/25.	Yes/No/ N/A	Comments (If required)
Compliance with MBRR			
1	Has the municipality prepared the Tabled Budget as per the prescribed format and content as stipulated in the MBRR? - Schedule A of MBRR	Yes	
	Part 1 – Annual Budget		
	- Table of contents	Yes	
	- Mayors report	Yes	
	- Resolutions	Yes	
	- Executive summary	Yes	
	- Annual Budget tables	Yes	
	Part 2 – Supporting Documentation		
	- Overview of Annual Budget process	Yes	
	- Overview of alignment of the Annual Budget with Integrated Development Plan (IDP)	Yes	
	- Measurable performance objectives and indicators	Yes	
	- Overview of budget related policies	Yes	
	- Overview of budget assumptions	Yes	
	- Overview of budget funding	Yes	
	- Expenditure on allocations and grant programmes	Yes	
	- Allocations and grants made by the municipality	Yes	
	- Councillor and board member allowances and employee benefits	Yes	
	- Monthly targets for revenue, expenditure and cash flow	Yes	
	- Annual Budgets and Service Delivery and Budget Implementation Plans - internal departments	Yes	
	- Annual Budgets and Service Delivery and Budget Implementation Plans - municipal entities and other external mechanisms	N/A	
	- Contracts having future budgetary implications	Yes	
	- Capital expenditure details	Yes	
	- Legislation compliance status	Yes	
	- Other supporting documents	Yes	
	- Annual Budgets of municipal entities attached to the municipality's Annual Budget	N/A	
	- Municipal Manager's quality certification	Yes	
Format, Content, mSCOA compliance and Submission			
2	Did the municipality upload the following data strings to the GoMuni Upload Portal?	Yes	
	2.1. The Tabled Budget data string (TABB)?	Yes	
	2.2. The IDP Project Detail data string (PRTA)?	Yes	
	2.3. The Non Financial Information data string (A1D)?	Yes	
3	Did the municipality submit the following additional information?		
	3.1 Signed Council resolution for the tabling of the 2024/25 Annual Budget	Yes	
	3.2 2024/25 Draft SDBIP	Yes	
	3.3 Budget related policies	Yes	
	3.4 Supporting documentation (e.g.. Bank statements, Bank reconciliation, Investments register, Grants register, Signed prepayment arrangements, Calculation for rates, Calculation for service charges, etc.)	Yes	The majority of documents were received from the municipality except for caiculations/working documents for Service charges and Property rates.
	3.5. National Treasury tariff tool (in excel format)	Yes	
	3.6. Fixed asset register (in a PDF file)	Yes	
4	Was the Annual Budget submitted to Provincial Treasury extracted directly from the municipal Enterprise Resource Planning (ERP) system (confirmation to be obtained from the municipality)?	Yes	
5	Did the Annual Budget tabled in Council reflect the same figures as those uploaded via the data string (figures on the municipal ERP system)?	Yes	There were minor differences noted in budget Tables A7 and Table A8, which have been highlighted in the feedback section.
6	Was the Annual Budget tabled in Council using Version 6.8 of the mSCOA Chart for the 2024/25 MTREF (MFMA Circular No. 126)?	Yes	
	6.1 Are all the tables completed?	No	The municipality has completed all the main tables in Schedule A mSCOA Version 6.8, with the exception of Table A10 and the following Supporting tables: SA8; SA9; SA11; and SA13b. The municipality is urged to ensure that these tables are fully populated in the 2024/25 Approved Budget.
	6.2 Do the audited outcome figures in the budget tables agree to figures in the audited Annual Financial Statements (AFS)?	Yes	However, there were minor discrepancies noted.
	6.3 Do the current year's Original Budget (2023/24) figures in the budget tables agree to the Original Budget figures as per the Schedule A tabled to Council?	Yes	However, there were minor discrepancies noted.
	6.4 Do the current year's Adjusted Budget (2023/24) figures in the budget tables agree to the Adjustments Budget figures as per the Schedule B tabled to Council?	Yes	However, there were minor discrepancies noted.
7	If the municipality has a municipal entity, was a consolidated Council budget prepared and submitted?	N/A	
8	Did the municipality submit the reconciliation of the Valuation roll to the ERP system as per MFMA Circular No. 126 and 123?	No	The municipality did not submit the updated Valuation roll and the reconciliation between the Valuation roll and the financial system. The municipality is required to submit the reconciliation of the Valuation roll and the ERP system together with the 2024/25 Approved Budget supporting documents.
9	Were there any discrepancies noted between the Valuation roll to the report as per the ERP system?	N/A	This could not be determined as the Valuation roll and reconciliation were not received.

No.	Key Focus Areas Note: Prior years Audited AFS: 2020/21, 2021/22 and 2022/23. Current year: 2023/24. Budget year: 2024/25.	Yes/No/ N/A	Comments (If required)
Cash funding position of the budget			
Tables A7 :Budget Cash Flow			
10	Is Table A7 in the Council Tabled Budget correctly and fully completed?	Yes	Budget Table A7 was fully populated however, in terms of correctness, Provincial Treasury has performed an assessment to determine the reasonableness of the figures populated. Findings are provided under the Budgeted Cash flow feedback.
11	Is the Cash/cash equivalents at the year - end as per Table A7 of the Council Tabled Budget positive for the budget year?	Yes	
Tables A8: Cash backed reserves/accumulated surplus reconciliation			
12	Is Table A8 in the Council Tabled Budget correctly and fully completed?	Yes	However, it must be noted that the Council approved Schedule A and TABB Table A8 are not aligned, as some line items do not reconcile. Findings have been provided in the feedback on Table A8.
13	Does the Table A8 in the Council Tabled Budget reflect a Surplus for the budget year?	Yes	
Tabled Budget Funding Position			
14	Is the 2024/25 Tabled Budgeted funded according to Section 18 of the MFMA based on Provincial Treasury's assessment?	Yes	
15	For a municipality that has tabled an unfunded Annual Budget or an Annual Budget that has been assessed by Provincial Treasury as Unfunded **for the first time**, has the municipality submitted a credible Budget funding plan that was tabled to Council together with their 2024/25 Tabled Budget?	N/A	
16	For a municipality whose Annual Budget was assessed as Unfunded by Provincial Treasury in the prior budget year, has the municipality submitted an updated/amended credible Budget funding plan that was tabled to Council together with their 2024/25 Tabled Budget?	N/A	
Service level standard			
17	Have the Service Level Standards been tabled together with the budget as required by MFMA Circular No. 75?	Yes	
18	Have the Service Level Standards been incorporated into the budget or submitted together with budget documents?	Yes	
Cost containment measures			
19	Has the municipality demonstrated that the Cost containment policy that was approved by Council has been considered in the Tabled Budget?	Yes	
Alignment of Council Schedule A Annual Budget to IDP strategic objectives			
20	a) Does the 'Total Revenue' budget for the IDP strategic objectives in Table SA4 reconcile to the 'Total Operating Revenue' budget in Table A4?	No	
	b) Does the 'Total Operating expenditure' budget for the IDP strategic objectives in Table SA5 reconcile to the 'Total operating expenditure' budget in Table A4?	No	
	c) Does the 'Total Capital expenditure' budget for the IDP strategic objectives in Table SA6 reconcile to the 'Total capital expenditure' budget in Table A5?	Yes	
21	Are the IDP strategic objectives of the municipality aligned to the national and provincial priorities?	Yes	
Other matters			
22	Have all allocations as per 2024 DoRB and **Provincial allocations in Gazette No. 2666** been included in the 2024/25 Tabled Budget?	Yes	The municipality reflected Transfers and grants correctly on Table SA18 of the TABB however, it was also noted that the Provincialisation of libraries and Community library services were combined instead of being reported separately in the Table SA18 TABB under the line item Capacity building and other. Details of the errors mentioned have been provided under the Transfers and subsidies feedback. These discrepancies must be corrected by the municipality, to ensure that the budget reflects the correct description of allocated amounts, as they appear in the gazettes.
23	Is the highest level of Free basic services provided for (Council Schedule A Table A10) in line with the Indigent policy?	No	The municipality did not populate the highest level of free basic services provided in Table A10 of the non-financial data strings (A1D), as well as the Council approved A Schedule.
24	Does the Capital budget reflect consistent efforts to address the backlogs in basic services?	Yes	
25	Does the Capital budget reflect consistent efforts to address the renewal of infrastructure for the existing services?	Yes	
26	Is the Budget Steering Committee (BSC) functional ?	Yes	
27	Did the municipal departments submit budget bids and were they evaluated by the Budget and Treasury Office (BTO) ?	Yes	
28	Did the municipality plan to conduct or has already conducted meaningful public participation prior to the approval of the budget ?	Yes	The municipality indicated in the budget narration report under Section 2.1.9 Community Consultation, where they have outlined the public participation programme scheduled for all stakeholders.

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Municipality: Ndwedwe Local Municipality

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

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at: M9 - March 2024	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25 Council Tabled Budget	Budget Year 2024/25 Data String (TABB) / (A1D)	Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)						
Revenue									
Exchange Revenue									
Service charges - electricity	–	–	–	–	-	–	–	–	–
Service charges - water	–	–	–	–	-	–	–	–	–
Service charges - Waste water management	–	–	–	–	-	–	–	–	–
Service charges - Waste Management	580	685	595	446	595	595	595	622	650
% Growth Rate (Nominal)		18,2%	-13,2%				0,0%	4,6%	4,5%
Increase/(Decrease) in households receiving the Minimum Service Level and Above sub-total			-			-	-	-	-
Surplus/(Deficit) per Table A2		(5 245)	(5 016)				795	831	869

PT Comments:

Service charges – waste management revenue has not increased nor decreased from the budget in the 2023/24 Adjusted Budget to the 2024/25 Tabled Budget, which is not in line with the recommended growth rate in MFMA Circular No. 126, ranging from 4 to 6 percent.

In the Budget narration report, the municipality has stated that they decided to keep the budget as it is for the 2024/25 financial year when compared to the 2023/24 financial year. This was done to attract more customers. Should the municipality manage to recruit more customers and when the billing for this revenue category starts to increase, an adjustment will be done to be in line with the list of customers on the revenue billing system, during that particular period.

The revenue anticipated to be generated from Waste management services of R8.6 million as per budget Table A2, is more than the expected Operating expenditure of R7.8 million, suggesting that the municipality has budgeted for an Operating surplus of R795 000. It must be noted that the municipality is required to reflect among other costs, such as Recycling and Solid Waste Disposal (Landfill Sites), in budget Table A2, to ensure that all cost implications have been considered to ensure that the budget is realistic. The municipality is encouraged to maintain tariff increases at a level that reflects an appropriate balance between the affordability of indigent households and other customers, while ensuring the financial sustainability of the municipality.

As per the MFMA Circular No. 79, municipalities are required to adopt a tariff setting that is cost reflective and base their tariff setting on appropriate budget assumptions. Furthermore, municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular No. 98 (Section 4.2) which assists municipalities in setting cost reflective tariffs and would enable municipalities to recover costs to fulfil its mandate. Furthermore, MFMA Circular No. 126 (page 9) has made reference to the setting of cost reflective tariffs, as well as proper indigent management (page 10), to ensure accuracy in their revenue management and billing of consumers. It is also important for the municipality to consider cash backed reserves to cover future costs of rehabilitating the landfill site.

Sale of goods and rendering of services	217	173	10 385	318	425	11 763	11 763	10 804	8 124
% Growth Rate (Nominal)		-20,1%	5902,9%				13,3%	-8,2%	-24,8%

PT Comments:

As per the mSCOA chart, this category consists of the Sales and services rendered, provided that the municipality produced or partially produced the good or service sold or rendered. According to the previous charts, this revenue item relates to what was previously labelled as Other revenue however, as per the amounts reflected in the municipality's budget tables, Sale of goods and rendering of services revenue line item has increased from R10.4 million in the 2023/24 Adjusted Budget to R11.8 million in the 2024/25 Tabled Budget. As a result, the budget increased by 13.3 percent.

The increase noted exceeds the target band of 4 to 6 percent increase (which is the Consumer Price Index inflation, as per MFMA Circular No. 126) and municipalities were required to justify all increases in excess of the projected inflation target.

The municipality substantiated as follows in the Budget narration report: Sale of goods and rendering of services will increase by R1.4 million or 12 percent in the 2024/25 financial year. The reason for this increase is based on the anticipated sale of documents, as most of the panels the municipality had in the 2023/24 financial year are due to be finalised. Furthermore, the increase is also attributable to the INEP grant allocation which has increased from R10 million in 2023/24 financial year to R11.5 million in the 2024/25 financial year.

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at: M9 - March 2024	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)			Council Tabled Budget	Data String (TABB) / (A1D)		
Agency Services	157	160	180	149	198	200	200	209	219
% Growth Rate (Nominal)		1,7%	12,5%				11,1%	4,6%	4,5%

PT Comments:

The municipality has budgeted for R200 000 in the 2024/25 Tabled budget, which is an increase of 11.1 when compared to the amount of R180 000 in the 2023/24 Adjustments Budget. The increase is not in line with the inflationary increase ranging from 4 to 6 percent stipulated for revenue, as per MFMA Circular No. 126.

In the Budget narrative report (page 15), the municipality has indicated that they are planning to improve the revenue base by securing an agreement with the Department of Transport, to offer the service of motor vehicle licensing in the 2022/23 financial year and managed to allocate a budget of R153 000 in the 2022/23 financial year. In 2023/24, the budget increased to R180 000 and for the 2024/25 financial year, the municipality has set aside a budget of R200 000, which is an increase of R20 000, when compared to the 2023/24 financial year.

The municipality must be mindful in ensuring that Agency services revenue budget strictly reflects the revenue portion which will be paid over to the municipality, by the agent which the municipality is providing services on their behalf.

Interest	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	–	–	557	742	–	–	–	–
% Growth Rate (Nominal)		-	-				-	-	-

PT Comments:

The municipality has not budgeted for Interest earned from Receivables in the 2024/25 MTREF period however, the municipality has reported a Year to date actual performance, as at 31 March 2024, amounting to R557 000 against a nil budget for 2023/24. The municipality is requested to review the linkages in the financial system and redirect the revenue reported to the correct line item. Furthermore, in the Budget narrative document, the municipality indicated that there is no budget allocated for this revenue category, as the municipality is currently not charging interest on Refuse removal customers for late or delayed payments.

Prior to the adoption of the 2024/25 Final Budget, the municipality should ensure that debtors balances are reasonably estimated and all interest charges are in terms of the approved Credit control and debt collection policy.

Interest earned from Current and Non-Current Assets	8 254	8 418	10 286	7 006	9 342	12 000	12 000	12 552	13 117
% Growth Rate (Nominal)		2,0%	22,2%				16,7%	4,6%	4,5%

PT Comments:

As per the amounts reflected in the municipality's budget tables, Interest earned from Current and Non-current Assets revenue line item has increased from R10.3 million in the 2023/24 Adjusted Budget to R12 million in the 2024/25 Tabled Budget. As a result, the budget increased by 16.7 percent, which exceeds the projected inflation rate ranging between 4 and 6 percent for revenue items, as per MFMA Circular No. 126.

The municipality stated in the Tabled Budget narrative report that this increase is attributable to the anticipated improvement in the interest rates to be offered by the financial institutions and the anticipated improvement on the amount to be invested based on the amount of money expected to be received by the municipality, in line with the cash flow projections.

It was noted that the Interest generated from Current and Non-current assets amounted to R8.3 million in the 2022/23 Audited Financial Statements and as per MFMA Section 71 report for March 2024 (Month 9), the municipality has generated revenue amounting to R7 million, and projects to generate R9.3 million at the end of the financial year (June 2024), therefore the projected revenue of R12 million in the 2024/25 budget year, appears to be overstated in comparison to these figure.

Dividends	–	–	–	–	–	–	–	–	–
Rental on Land	–	–	–	–	–	–	–	–	–

[___]

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at: M9 - March 2024	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)			Council Tabled Budget	Data String (TABB) / (A1D)		
Rental from fixed Assets	682	707	638	470	627	800	800	837	874
% Growth Rate (Nominal)		3,7%	-9,8%				25,4%	4,6%	4,5%

PT Comments:

Ndwedwe Local Municipality budgeted for revenue from the Rental of fixed assets of R800 000, in 2024/25 financial year which is a significant increase of 25.4 percent, when compared to the 2023/24 Adjustments Budget of R638 000. The increase is not aligned to the CPI inflation rate of 4 to 6 percent stipulated for revenue, as per MFMA Circular No. 126 and municipalities were required to justify all increases in excess of the projected inflation target and provide a detailed explanation in the Budget narration report for this substantial increase.

The municipality substantiated in the Budget narration report as follows: This change is attributed to 4.9 percent increase, in line with 2024/2025 CPI and anticipated growth in terms of the number of properties to be rented out in 2024/2025 financial year.

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

Licences and permits	31	2	10	13	18	20	20	21	22
% Growth Rate (Nominal)		-93,5%	400,0%				100,0%	4,6%	4,5%

PT Comments:

As per the amounts reflected in the municipality's budget tables, Licenses and permits revenue line item has increased by 100 percent from the 2023/24 Adjusted Budget of R10 000 to the 2024/25 Tabled Budget of R20 000, which exceeds the target band of 4 to 6 percent increase (which is the Consumer Price Index inflation, as per MFMA Circular No. 126).

The Budget narration report has substantiated the budgeted amount, by stating that this budget is motivated by the new development that is currently underway within the municipality, which will increase the demand in this revenue category, together with the normal increase on the prices that are in line with the 2024/25 CPI inflation rate.

Operational revenue	803	450	6 132	5 039	6 719	1 650	1 650	1 726	1 804
% Growth Rate (Nominal)		-44,0%	1262,7%				-73,1%	4,5%	4,5%

PT Comments:

The Operational revenue budget has decreased by 73.1 percent from R6.1 million in the 2023/24 Adjusted Budget to R1.7 million in the 2024/25 financial year. This is not in line with the proposed CPI Inflation rates ranging from 4 to 6 percent, as per the MFMA Circular No. 126.

As per MFMA Section 71 report for March 2023 (Month 9), the municipality has generated revenue amounting to R5 million, and projects to generate R6.7 million at the end of the financial year (June 2024). Therefore, the budget of R1.7 million for the 2024/25 financial year does not appear to be reasonable. The municipality is advised to review the budget for this line item and ensure it is realistically projected, prior to adopting the final budget in May 2024.

Non-Exchange Revenue

Property rates	18 533	19 471	18 047	17 171	22 895	23 684	23 684	24 774	25 889
% Growth Rate (Nominal)		5,1%	-7,3%				31,2%	4,6%	4,5%
Increase/(decrease) in the No. of properties			-			-	-	-	-
Increase/(decrease) in the Value of properties (R'm)			-			-	-	-	-

PT Comments:

The municipality has significantly increased the Property rates by R5.6 million or 31.2 percent from R18 million in the 2023/24 Adjusted Budget to R23.7 million in the 2024/25 Tabled Budget. The increase of 31.2 percent on Property rates, exceeds the inflation rate of 4 to 6 percent stipulated for revenue, as per MFMA Circular No. 126. Furthermore, the number of properties were not provided in the budget Table A10, therefore Provincial Treasury could not determine if the increase was reasonable, according to the increase in the value of the properties or number of properties. It was noted that the Tabled Budget narrative report indicated that the municipality will implement the new valuation roll from the 2024/25 financial year, which will have new values for properties, after the evaluation that was carried out. This change, together with the increase as per the guideline issued in the recent budget circulars, will attribute to the changes in the Property rates budget. The municipality also provided a summary of the Valuation roll in the budget narration report, which reflected the number of properties per category, and the new values thereof however, the municipality did not provide a comparison of the previous number of properties and values prior to the evaluation, which would enable Provincial Treasury to determine the increases implemented in the Valuation roll and also assist in assessing whether the increase in the budget is reasonable.

Provincial Treasury was unable to establish whether the municipality exempted 80 percent of Property rates in terms of the phasing out of the Public Service Infrastructure as per the provisions of Section 93A of the Municipal Property Rates Amendment Act, 2014 (MPRA) on Transitional arrangement: Public service infrastructure, as published in the Government Gazette No. 38259 dated 28 November 2014, due to the municipality not submitting the updated Valuation roll.

The municipality is advised to undertake a reconciliation between the Valuation roll data and the billing system data, which must be submitted to the National and the Provincial Treasuries, as per MFMA Circular No. 126 and 123, to ensure that revenue anticipated from Property rates is projected precisely and as accurate as possible. Furthermore, during the engagement, the municipality indicated that the increase noted in the Property rates revenue budget is currently being reviewed, as a result of the consultations held with stakeholders, which raised a concern on the increase in the Tabled Budget.

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
						Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	Audited Outcome (AUDA)	Original Budget (ORGB)	Adjusted Budget (ADJB)	Actual Amount (Data String) IYM as at: M9 - March 2024	Full Year Projections for current year based on Actual Perf. (100%)	Council Tabled Budget	Data String (TABB) / (A1D)		
Surcharges and taxes	–	–	–	–	-	–	–	–	–
Fines, Penalties and forfeits	–	–	–	–	-	–	–	–	–
Licences or permits	–	–	–	–	-	–	–	–	–
Transfers and subsidies - Operational	189 994	200 980	200 980	200 565	267 420	211 327	211 327	207 360	199 713
% Growth Rate (Nominal)		5,8%	0,0%				5,1%	-1,9%	-3,7%

PT Comments:

The budget of R211.3 million for Transfers and subsidies reconciles to the 2024 Division of Revenue Bill (DoRB) and Provincial Gazette.

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

Interest	1 024	1 030	1 030	253	338	1 200	1 200	1 255	1 312
% Growth Rate (Nominal)		0,6%	0,0%				16,5%	4,6%	4,5%

PT Comments:

As per the recent changes in the mSCOA charts, the municipality was requested to reflect a split in the Interest generated from exchange and non-exchange revenue accordingly. The municipality was advised to correctly align and map to the correct revenue line items.

The municipality has budgeted for R1.2 million for 2024/25 financial year for Interest from non-exchange revenue, which is a 16.5 percent increase from the 2023/24 Adjusted Budget. The increase is not in line with the proposed CPI Inflation rates ranging from 4 to 6 percent, as per the MFMA Circular No. 126. The municipality substantiated the increase as follows in the Budget narration report: The municipality is yet to be able to collect as much as it would envisage from outstanding debtors hence, a budget for Interest on outstanding debtors must be provided for in the budget. The changes in the valuation roll which will increase the amount for outstanding debt, for those customers that do not pay their debt on time.

Fuel Levy	–	–	–	–	-	–	–	–	–
Operational Revenue	–	–	–	–	-	–	–	–	–
Gains on disposal of Assets	–	–	–	–	-	–	–	–	–
Other Gains	–	–	–	–	-	–	–	–	–
Discontinued Operations	–	–	–	–	-	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	220 275	232 076	248 284	231 989		263 239	263 239	260 160	251 722

Municipality: Ndwedwe Local Municipality

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

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2024		Council Tabled Budget	Data String (TABB) / (A1D)		
Expenditure By Type									
Employee related costs	68 548	82 581	78 538	58 633	78 177	89 905	89 905	91 977	96 024
% Growth Rate (Nominal)		20,5%	-4,9%				14,5%	2,3%	4,4%
increase/(decrease) in No. of Positions		-				6	6		-

PT Comments:

The Employee related costs have increased by 14.5 percent from R78.5 million in the 2023/24 Adjusted Budget to R89.9 million in the 2024/25 Tabled budget. As per the MFMA Circular No. 128 (Page 12; Section 5.1), the Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation which is anticipated to consider the current fiscal constraints faced by government. Therefore in the absence of any information from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases.

The justification provided by the municipality in the Tabled Budget narration report stated that the municipality has increased the budget by R11.4 million when compared to the 2023/24 Adjustments Budget, which is attributable to the inclusion of all budgeted posts in the budget and the anticipated increases of 6 percent, which has been projected by the municipality, based on the wage negotiations, which are still underway. As soon as the negotiations are finalised, the budget will be adjusted accordingly to be aligned to the agreed wage increase percentage.

It was noted that the municipality has budgeted for Performance bonuses for Other municipal staff amounting to 1.5 percent of the Employee related costs, in Supporting Table SA22, whilst the municipality is reminded that as per Regulation 32 of Local Government Municipal Performance Regulations, performance bonuses should be based on affordability. The municipality is encouraged to continue to not budget for performance bonuses, especially for Section 57 managers, as this could increase the expenditure load which should be decreased to ensure that the budget remains funded.

Municipalities are urged to perform an annual head count and payroll verification process by under-taking an annual manual salary disbursement, to root out ghost employees.

Remuneration of councillors	15 411	16 367	15 982	12 125	16 166	15 934	15 934	16 667	17 417
% Growth Rate (Nominal)		6,2%	-2,4%				-0,3%	4,6%	4,5%
Remuneration Ratio	36,5%	42,6%	38,1%				40,3%	41,9%	45,4%

PT Comments:

The municipality has decreased the Remuneration of councillors by 0.3 percent for the 2024/25 financial year. The recommendation of MFMA Circular No. 128 (page 12) suggested that the municipality should budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of the different members of municipal councils published annually between December and January by the Department of Cooperative Governance.

The municipality's Budget narration report indicated that the Remuneration of Councillors budget is aligned to the consideration of determination of upper limits for councillors and office bearers as indicated on the budget circular, which states that municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act. There is a minor decrease of R48 000 when compared to the 2023/24 Adjusted Budget. This has been implemented to correct the error that occurred during the compilation of the Adjustments Budget. However, should the need to arise to increase the remuneration, the budget will be adjusted accordingly.

Employee related costs and Remuneration of councillors constitutes 40.3 percent of the total Operating expenditure budget, which slightly exceeds the range of between 25 and 40 percent benchmark, as per MFMA Circular No. 71. This could possibly indicate inefficiencies, overstaffing or even incorrect budgetary focus, due to misdirected expenditure to non-essentials or non-service delivery related expenditure. Furthermore, MFMA Circular No. 128 (Page 12; Section 5.2), has requested municipalities to consider the guidance provided in the circular, on salary increases for municipal officials during this process. Any overpayment to councillors, contrary to the upper limits as published by the Minister of Co-operative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA.

During the engagement, the municipality noted Provincial Treasury's comment and further stated that the Employee related costs and Remuneration of councillors budgets will be reviewed, in order to ensure that the municipality complies with the ratio, as stipulated in the MFMA Circular No. 71.

Municipalities should therefore start taking decisive action in addressing bloated organisational structures and excessive wage increases, as the wage bill increases, it is infringing on directing funds to spend on Capital projects for future economic growth and negatively impacts on service delivery.

Bulk purchases - Electricity	–	–	–	–	-	–	–	–	–

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2024		Council Tabled Budget	Data String (TABB) / (A1D)		
Inventory consumed	1 685	1 745	2 026	1 496	1 995	1 820	1 820	1 904	1 989
% Growth Rate (Nominal)		3,6%	16,1%				-10,2%	4,6%	4,5%

PT Comments:

The municipality projected for a decrease of 10.2 percent in the 2024/25 budget for Inventory consumed expenditure, which is below the inflation rate guideline of 4.9 percent, as per MFMA Circular No. 128.

The municipality has substantiated in the Tabled Budget narration report, stating that the Inventory consumed budget for the 2024/25 financial year amounts to R1.8 million. The decrease of R206 000 is attributable to financial difficulties faced by the municipality. However, should the situation change, this budget line will be considered to be in line with CPI guidelines.

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

Debt impairment	399	1 000	100	32	43	900	900	941	984
% Growth Rate (Nominal)		150,6%	-90,0%				800,0%	4,6%	4,5%

PT Comments:

Debt impairment reflected by the municipality, appeared to reflect a significant increase of 800 percent however, it was also noted that the Year to date Actual amount, as at 31 March 2024, was R32 000 against the Adjusted Budget of R100 000, with less than 3 months left of the financial year. Municipalities have been advised to comply with GRAP standards by ensuring that Debt impairment is calculated on a monthly basis. Furthermore, municipalities are encouraged to perform a data cleansing exercise to ensure that the customers being billed or with large amounts owing to the municipality are not indigents, as well as try by all means to recover the amounts outstanding from those who are not qualified as indigents, as per MFMA Circular No. 126 (page 10).

The Tabled Budget narration report of the municipality indicated that the 2024/25 budget for this line item is R900 000, which is R800 000 more when compared to the 2023/24 Adjustments Budget. This increase is due to the methodology to be applied by the municipality in the 2024/25 financial year, in responding to the Auditor General concern on how the municipality is calculating the provision for Debt impairment. The budget is in line with the updated Credit control policy to be applied in 2024/25 financial year.

During the engagement, the municipality further deliberated on the methodology used to calculate the 2024/25 budget amount however, they were requested by Provincial Treasury to provide further details in the Budget narration report to support the increase that was implemented for Debt impairment.

Even though outstanding Trade and other receivables from exchange and non-exchange transactions (debtors) appear to be reflecting an increase in Supporting Table SA3 from the 2023/24 Adjustments Budget to the 2024/25 Budget, the related Debt impairment provision should be revised and be aligned to a realistic and reasonable debt collection expectations. The municipality should be directed by the most recent collection rate for Property rates charges and not overstate it, as the debtors balance is reflecting a steady increase therefore, provision for the revenue that may not be collected must be allocated appropriately.

The municipality should ensure the amount for this line item is realistically provided for, prior to adopting the 2024/25 Annual Budget.

Depreciation and amortisation	40 020	25 269	29 009	25 812	34 415	29 300	29 300	30 648	32 027
% Growth Rate (Nominal)		-36,9%	14,8%				1,0%	4,6%	4,5%

PT Comments:

Ndwedwe Local Municipality has increased the budget for Depreciation and amortisation by 1 percent in the 2024/25 budget year. The increase for Depreciation and amortisation is not aligned to the inflation rate guideline, as per MFMA Circular No.128. The Budget narration report of the municipality has provided the following explanation: The allocated budget might be insufficient in comparison to the current financial year expenditure trend but it is based on the affordability of the municipality for the 2024/25, due to financial constraints faced by the municipality. However, the justification provided by the municipality does not directly impact on the budget for Depreciation and amortisation, as it is a non cash item. The municipality is advised to review and update the justification provided.

It has been noted with a concern that the municipality has reflected different figures for Property, Plant and Equipment (PPE) in Tables A6, A9 and Supporting Table SA3.

Depreciation and asset impairment expressed as a percentage of PPE (R558.9 million) is 5.2 percent in the 2024/25 budget year. The municipality needs to ensure that the provision for Depreciation and asset impairment is in line with their Fixed Asset Management Policy or Property, Plant and Equipment Policy. Furthermore, MFMA Circular No. 123 emphasised the funding of Depreciation (page 9, Section 5.2), where there is reference to MFMA Circular No. 115, which states that Depreciation should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service, failing which, the Depreciation will not be cash backed on Table A7 (Cash flow Budget). This recommendation must still be considered as a guide when finalising the Annual Budget.

Interest	10	–	–	5	7	–	–	–	–

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2024		Council Tabled Budget	Data String (TABB) / (A1D)		
Contracted services	58 633	57 795	74 187	52 071	69 427	72 152	72 152	61 833	51 609
% Growth Rate (Nominal)		-1,4%	28,4%				-2,7%	-14,3%	-16,5%

PT Comments:

The municipality decreased the budget for Contracted services by 2.7 percent, from R74.2 million in the 2023/24 Adjusted Budget to R72.2 million in the 2024/25 Tabled Budget, which is not aligned to the CPI inflation increase of 4.9 percent recommended in MFMA Circular No. 128.

In the Budget narration report, the municipality stated that the Contracted services budget was for projects that were in line with town development operational costs, outstanding legal fees that the municipality was supposed to pay for responding to the court orders and other special projects that had to be undertaken in the 2023/24 financial year. Furthermore, it must be noted that the Contracted services are divided into two sections, firstly it is based on the signed contracts such as Security services, Leasing of machines, Refuse removal and others. Secondly, the budget is based on other categories such as catering, professional fees and other items, as per the mSCOA chart.

The narration provided by the municipality was noted however, the municipality did not submit the copy of the Contracts register supporting the estimated budget amount, therefore the reasonability of the budget for Contracted services in relation to the Contracts register could not be assessed. The municipality indicated during the engagement, that they would submit the copy of the Contracts register, supporting the estimate indicated above, with the Approved Budget working documents.

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

Transfers and subsidies	4 340	4 200	4 650	3 612	4 815	4 300	4 300	4 498	3 700
% Growth Rate (Nominal)		-3,2%	10,7%				-7,5%	4,6%	-17,7%

PT Comments:

At a minimum, Transfers and subsidies should reflect the Cost of free basic services offered to indigents. Provincial Treasury noted that the provision has been decreased by 7.5 percent, from R4.7 million in the 2023/24 Adjusted Budget to R4.3 million in the 2024/25 Tabled Budget, which is not aligned to the CPI inflation increase of 4.9 percent recommended in MFMA Circular No. 128.

Furthermore, Table A10 did not reflect a budget under the Cost of Free basic services, as a result the Transfers and subsidies estimated budget could be assessed to verify if the Cost of Free Basic services provided to indigents by the municipality is reasonable and adequate.

As per the Budget narrative report, the municipality indicated that the Transfers and subsidies budget amounts to R4.3 million. The decrease of R350 000 is due to the reduction of the budget for Disaster management (emergency relief), indigent support and external study support, due to financial constraints faced by the municipality.

Irrecoverable debts written off	–	–	–	–	-	–	–	–	–
Operational costs	41 074	43 051	43 724	36 228	48 304	48 394	48 394	50 548	46 253
% Growth Rate (Nominal)		4,8%	1,6%				10,7%	4,5%	-8,5%

PT Comments:

It was noted that the municipality has increased the budget for Operational costs from R43.7 million in the 2023/24 Adjusted Budget to R48.4 million in the 2024/25 Tabled Budget, which is an increase of 10.7 percent. The increase has been justified in the 2024/25 Tabled Budget narration report as follows: The proposed budget allocation for Other expenditure amounts to R48.4 million for 2024/25. The R4.7 million increase when compared to the Adjustments Budget is attributed to additional programmes added into the budget in line with the increase in the revenue base of the municipality.

In Supporting Table SA1, the municipality was unable to provide a breakdown of Operational costs and allocated the majority of the budget amounting to R46.3 million under Other operational costs. The municipality is advised to analyse the breakdown of Other operational costs and disclose the line items under more relevant categories or provide a breakdown of the Other operational costs figure in the Approved Budget narrative report to ensure transparency, as the Schedule A may not provide sufficient space for the municipality to reflect a further breakdown of the amounts.

The municipality is reminded to avoid bundling line items highlighted as non-priority spending in MFMA Circular No. 70 under Other operational costs, as it decreases transparency of the budget. Furthermore, the municipality is encouraged to eliminate non-priority expenditure items, to ensure that the Cash flow of the municipality is not strained, as high expenditure deteriorates the Cash flow immensely.

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2024		Council Tabled Budget	Data String (TABB) / (A1D)		
Losses on disposal of assets	125	–	–	–	-	–	–	–	–
Other losses	23	–	–	1	1	–	–	–	–
Total Expenditure	230 269	232 008	248 216	190 014		262 706	262 706	259 017	250 004
Table A4 - Budgeted Financial Performance (Surplus/Deficit) - PT Assessment									
Total Operating Revenue	220 275	232 076	248 284	231 989		263 239	263 239	260 160	251 722
Total Operating Expenditure	230 269	232 008	248 216	190 014		262 706	262 706	259 017	250 004
Operating Surplus/ (Deficit)	(9 993)	68	68	41 975		533	533	1 143	1 718
% Growth Rate (Nominal)		-100,7%	-0,4%				683,9%	114,5%	50,3%

PT Comments:

The municipality has budgeted for an Operating surplus of R533 000 in the 2024/25 budget year and the entire MTREF period has been budgeted for at an Operating surplus. This is in line with MFMA Circular No. 72 which encouraged municipalities to adopt a surplus position in their budgets, as these surpluses can also be used to supplement capital programmes. However, the municipality did not provide any narrations to support their monthly estimates for the operating budget as reflected in Supporting Tables SA25, and SA26. The total budget figures have been divided into 12 months to reflect the same revenue and related expenditure to be realised, which is not a reliable method of determining monthly budget amounts.

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

It further states that Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing Section 171 of the MFMA to both the Accounting Officer and the Chief Financial Officer. The municipality must take heed of this guideline and recommendation made by National Treasury and ensure that the 2024/25 Approved Budget reflects an Operating surplus through interventions of reducing non-priority expenditure and implementing strict Cost containment measures.

Municipality: Ndwedwe Local Municipality

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

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at: M9 - March 2024	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)			Council Tabled Budget	Data String (TABB)		
Capital Expenditure - Functional									
Municipal governance and admin.	**22 245**	**13 396**	**12 010**	**9 232**	**12 309**	**3 348**	**3 348**	**5 930**	**7 026**
Executive and council	6 293	3 685	3 614	3 169	4 225	435	435	1 217	3 391
Finance and administration	15 951	9 712	8 396	6 063	8 084	2 913	2 913	4 713	3 635
Internal audit	–	–	–	–	-	–	–	–	–
Community & public safety	**17 903**	**2 391**	**4 130**	**127**	**170**	**1 391**	**1 391**	**6 122**	**5 252**
Community and social services	17 903	2 391	4 130	127	170	1 391	1 391	6 122	5 252
Sport and recreation	–	–	–	–	-	–	–	–	–
Public safety	–	–	–	–	-	–	–	–	–
Housing	–	–	–	–	-	–	–	–	–
Health	–	–	–	–	-	–	–	–	–
Eco. and environ. services	**207 585**	**59 197**	**78 482**	**53 179**	**70 906**	**34 793**	**34 793**	**45 038**	**41 463**
Planning and development	134 134	54 562	47 786	40 871	54 495	31 810	31 810	39 012	38 463
Road transport	73 451	4 635	30 696	12 308	16 411	2 983	2 983	6 026	3 000
Environmental protection	–	–	–	–	-	–	–	–	–
Trading services	–	–	–	–	-	–	–	–	–
Energy sources	–	–	–	–	-	–	–	–	–
Water management	–	–	–	–	-	–	–	–	–
Waste water management	–	–	–	–	-	–	–	–	–
Waste management	–	–	–	–	-	–	–	–	–
Other	–	–	–	–	-	–	–	–	–
Total Capital Expenditure Functional	**247 732**	**74 985**	**94 623**	**62 539**	**83 385**	**39 532**	**39 532**	**57 090**	**53 742**
% Growth Rate (Nominal)		-69,7%	26,2%				-58,2%	44,4%	-5,9%

PT Comments:

Capital expenditure decreased by 58.2 percent in the 2024/25 Tabled Budget, when compared to the 2023/24 Adjustments Budget, which is a significant decline in the Capital expenditure projections for Ndwedwe Local Municipality.

In the Budget narration report (Table 2: The proposed Total Capital expenditure budget for 2024/25 MTREF), it was indicated that the municipality is planning to invest R39.5 million in the 2024/2025 financial year towards the construction and purchasing of municipal assets. The majority of this budget will be directed towards the construction of a Sports field and Community halls. The municipality plans to also set aside a budget of R1 million, to cater for items needed for the Testing centre to start operating.

Economic and environmental services constitute the bulk of the Capital expenditure whereas, the municipality should inject the largest portion of the Capital expenditure budget towards Infrastructure for the 2024/25 MTREF. The municipality is required to review their budget and ensure that the majority of their Capital budget is injected in the Infrastructural projects, to sustain the municipal services and assets.

Furthermore, the municipality is reminded to ensure that VAT is not included in Capital expenditure on Tables A5, in order to avoid duplication of VAT payments for Capital expenditure in Table A7, as the Budget funding assessment tool includes VAT payments under Suppliers and employees payments, as well as under Capital assets payments.

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2024		Council Tabled Budget	Data String (TABB)		
Repairs and maintenance (Table A9)	6 328	7 455	7 043			8 135	8 135	6 485	6 777
% Growth Rate (Nominal)		17,8%	-5,5%				15,5%	-20,3%	4,5%
Repairs and maintenance as a % of PPE Values							1.5%		

PT Comments:

The Repairs and maintenance budget for the 2024/25 budget year amounted to R8.1 million, which is an increase of 15.5 percent from the 2023/24 Adjusted Budget of R7 million.

As per the Budget narration report (Table 8: Repairs and maintenance budget for the 2024/2025 financial year), the municipality substantiated as follows: The municipality has set aside R8.1 million in cash for the 2024/2025 financial year, which amounts to only 1.5 percent against the Property plant and equipment value and it is only 3.1 percent against the total Operating expenditure, which is below the required percentage of 8 percent. It must be noted that this provision is not enough to deal with all the maintenance required, due to financial constraints the municipality is faced with. The municipality will continue to try and increase this provision to secure the ongoing health of the municipal infrastructure.

The municipality has budgeted for Repairs and maintenance amounting to 1.5 percent of the PPE balance for the 2024/25 financial year reflected in Table A6. This percentage is significantly below the suggested 8 percent of the municipality's PPE carrying value amount that the municipality should allocate, as per MFMA Circular No. 55. The municipality is encouraged to improve on its efforts to meet the prescribed norm of 8 percent for budgeting on Repairs and maintenance, in order to maintain assets at the optimal level, to extend the useful life of the assets and infrastructure.

Renewals and Upgrading of existing assets (Table A9)	24 468	4 583	1 365			2 330	2 330	1 783	–
% Growth Rate (Nominal)		-81,3%	-70,2%				70,7%	-23,5%	-100,0%
Renewals and Upgrades as a % of capital expenditure		6,1%	1,4%				5,9%	3,1%	0,0%

PT Comments:

The municipality budgeted for Renewals of existing assets of R2.3 million in the 2024/25 Tabled Budget, which is a 70.7 percent increase when compared to the 2023/24 Adjustments Budget. It was noted that the Upgrading of existing assets was not budgeted for in the 2024/25 budget year and outer years.

Renewals and Upgrading of existing assets as a percentage of the budgeted Capital expenditure is only 5.9 percent, which is significantly below the suggested 40 percent as per MFMA Circular No. 55. Provincial Treasury noted that Ndwedwe Local Municipality did not substantiate for the budget allocation that was provided and also for the budget allocation that was omitted in the Budget narration report.

Municipality: Ndwedwe Local Municipality

Table A5 - Budgeted Capital Expenditure by funding

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Actual Amount (Data String) IYM as at:	Full Year Projections for current year based on Actual Perf. (100%)	Budget Year 2024/25		Budget Year +1 2025/26	Budget Year +2 2026/27
	(AUDA)	(ORGB)	(ADJB)	M9 - March 2024		Council Tabled Budget	Data String (TABB)		
Budgeted Capital Expenditure Funded by:									
National Government	98 464	30 430	28 395	27 745	36 993	29 976	29 976	31 317	33 811
% Growth Rate (Nominal)		-69,1%	-6,7%				5,6%	4,5%	8,0%
Provincial Government	–	–	2 609	–	-	–	–	–	–
District Municipality	–	–	–	–	-	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	-	–	–	–	–
Transfers recogn.- capital	**98 464**	**30 430**	**31 003**	**27 745**	**36 993**	**29 976**	**29 976**	**31 317**	**33 811**
Borrowing	–	–	–	–	-	–	–	–	–
Internally generated funds	149 268	44 554	63 619	34 794	46 392	9 557	9 557	25 774	19 930
% Growth Rate (Nominal)		-70,2%	42,8%				-85,0%	169,7%	-22,7%
Total Capital Funding	**247 732**	**74 985**	**94 623**	**62 539**	**83 385**	**39 532**	**39 532**	**57 090**	**53 742**

PT Comments:

The gazetted amounts for Transfers recognised - capital do not reconcile to the National Government receipts noted in budget Table A5, as the budgeted amount reflected of R30 million appears incorrect, as the municipality has should have reflected R29.3 million, after the VAT portion has been removed from the grant allocation. The municipality is requested to ensure that VAT is calculated accurately in the 2024/25 Approved Budget.

Transfers recognised - capital from National Government, as a source of Capital revenue constitutes 75.8 percent of the 2024/25 Total Capital budget funding, which suggests that the municipality is grant reliant for the execution of Capital projects. The municipality is encouraged to work towards generating and increasing its operating surpluses, in order to supplement Capital expenditure in future.

PT Comments:

The municipality plans to contribute R9.6 million of the total Capital funding from Internally generated funds. There is a substantial decrease from R63.6 million in the 2023/24 Adjusted Budget to R9.6 million in the 2024/25 Tabled Budget, amounting to 85 percent decrease.

During the engagement, the municipality indicated that the Internally generated funds were reduced as a source of funding in the 2024/25 financial year, in order to improve and maintain the Cash flow position of the municipality in the long run.

As per MFMA Section 19, a municipality may only spend money on a Capital project, if the sources of funding have been considered, are available and have not been committed for other purposes. In view of the above findings, the municipality should assess their readiness to implement Capital projects funded through Internally generated funds and should consider whether the budgeted amount for 2024/25 is realistic, prior to the adoption of the Approved Budget.

Municipality:	Ndwedwe Local Municipality

Table A7 - Budgeted Cash Flows - PT Assessment

Description R thousand	Budget Year 2024/25				
	Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5

It should be noted that the funding position for your 2024/25 Tabled (Draft) Budget was determined based on the information reflected in the audited 2022/23 AFS, the 2023/24 ADJB and the 2024/25 TABB data strings that were submitted to the National Treasury GoMuni Upload Portal which reflect the figures that the municipality has on the financial system. The assessment of your 2024/25 Tabled (Draft) Budget considered the cash flow impact of the budgeted Operating revenue and expenditure (Tables B4/A4) as well as the Capital expenditure (Tables B5/A5) as reflected in the 2023/24 ADJB and 2024/25 TABB data strings.

The amounts reflected in the Treasury Calculation column were based on the submitted mSCOA data strings and certain assumptions applied through the Treasury Budget Funding Assessment Tool. Should the submitted mSCOA data strings contain material errors, those would also affect the Treasury calculated figures and will need to be addressed by the municipality in the submission of the Approved (Final) Budget data string (ORGB). The assessment below contains brief explanations for significant variances between the municipality's 2024/25 Tabled (Draft) Budget tables and the Treasury calculated figures, where applicable.

Considering that the assessment of the 2024/25 Approved (Final) Budget will also be determined using the 2023/24 ADJB and the 2024/25 ORGB, the municipality is requested to ensure that the 2023/24 ADJB data string is fully aligned to the latest Council Approved Adjustments budget which includes all adjustments made for changes to grant allocations and/or Section 29 of the MFMA and that the 2024/25 ORGB data string reflects figures that are accurate and that the errors and omissions noted in the 2024/25 TABB data string are corrected.

CASH FLOW FROM OPERATING ACTIVITIES Receipts					
Property rates	23 684	17 006	17 006	71,8%	17 234
Collection rate- Property rates (AFS)					71.5%

PT Comments:

The municipality has provided the collection rates for Property rates and Service charges under the Cash flow section in the 2024/25 Tabled Budget narration report, where the municipality mentioned that the collection rate applied to revenue annual billings and Property rates is a minimum of 65 percent.

It is evident in the figures provided by the municipality under the Cash flow budget that the municipality applied an average collection rate of 71.8 percent for the billed Property rates in budget Table A4, which is aligned to the Treasury recalculated estimated average collection rate based on the audited AFS of 71.5 percent.

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

Service charges	595	387	387	65,0%	506
Service charges - electricity revenue (SA30)	–	–	–	-	
Collection rate- electricity revenue (AFS)					-
Service charges - water revenue (SA30)	–	–	–	-	
Collection rate- water revenue (AFS)					-
Service charges - sanitation revenue (SA30)	–	–	–	-	
Collection rate- sanitation revenue (AFS)					-
Service charges - refuse revenue (SA30)	595	387	387	65,0%	
Collection rate- refuse revenue (AFS)					85,0%

PT Comments:

The municipality indicated in the Budget assumptions of the narration report that the rate of revenue collection is currently expressed as a percentage of 65 percent of annual billings, which the municipality appears to have applied for their Cash flow budget on the billable revenue reflected in budget Table A4 for Service charges - refuse revenue. It must be noted that the recalculated estimated average collection rate based on the audited AFS, resulted in a percentage of 85 percent, which appears reasonable however, it is slightly above the collection rate stated by the municipality in the Budget narration report.

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

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

Description R thousand	Budget Year 2024/25 Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5
Other revenue	14 433	53 797	53 797	372,7%	38 677
Rental of facilities and equipment (Table SA30)	800	800	800	100,0%	268,0%
Fines, penalties and forfeits (Table SA30)	–	–	–	-	
Collection rate- Fines, penalties and forfeits					25,0%
Licenses and permits (Table SA30)	20	20	20	100,0%	
Agency services (Table SA30)	200	200	200	100,0%	
Other revenue (Table SA30)	13 413	52 777	52 777	393,5%	

PT Comments:

Provincial Treasury noted that the municipality applied 100 percent collection rate and above, on Other operational revenue receipts resulting in an average collection rate applied of 372.7 percent, in comparison to the budgeted revenue amounts reflected in budget Table A4. The municipality is once again reminded to project, as accurately as possible, for the Cash receipts to be received in the budget year.

The Cash flow budget for Other revenue was overstated in the municipality's budget tables, as the Treasury calculations have resulted in R38.7 million for Other revenue, due to the inclusion of VAT Collected on debtors payments, as well as VAT receipt and taxation amounts, which the municipality confirmed during the engagement held on 08 May 2024, that the budgeted amount will be corrected in the 2024/25 Approved Budget.

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

Transfers and Subsidies - Operational	211 327	211 327	211 327	100%	211 327

PT Comments:

Transfers and subsidies - operational have been correctly reflected in the Cash flow budget, as per the DoRB and Provincial Gazette.

Transfers and Subsidies - Capital	29 976	45 950	45 950	153,3%	34 473

PT Comments:

Transfers and subsidies - capital have been incorrectly reflected in the Cash flow budget of the Schedule A tabled in Council and the data strings submitted by the municipality. The municipality is advised to relook at the Capital grants, and reflect them accordingly, as per the Division of Revenue Bill.

Interest	13 200	12 000	12 000	90,9%	12 000
Interest earned - external investments (SA30)	12 000	12 000	12 000	100,0%	
Interest earned - outstanding debtors (SA30)	1 200	–	–	-	

PT Comments:

Interest has been budgeted for correctly in the Cash flow budget tables.

The municipality is advised to be conservative and only budget for Interest earned - external investments in Table A7, as the recoverability of Interest earned - outstanding debtors is uncertain.

Dividends	–	–	–	-	–

Description R thousand	Budget Year 2024/25 Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5
Payments					
Suppliers and employees	228 206	(244 219)	(231 021)	101,2%	(247 873)
Employee related costs (SA30)	89 905	90 708	(90 708)	100,9%	
Remuneration of councillors (SA30)	15 934	15 934	(15 934)	100,0%	
Bulk purchases (SA30)	–	–	–	-	
Acquisition inventory - water and other inventory (SA30)	1 820	1 978	(1 978)	108,7%	
Contracted services (SA30)	72 152	82 978	(69 780)	96,7%	
Other expenditure (SA30)	48 394	52 621	(52 621)	108,7%	
Other Cash Flows/Payments (SA30)		–	–	-	

PT Comments:

The cash outflow for Suppliers and employees, as per the data strings (R231 million), which does not reconcile with Schedule A tabled in Council (R244.2 million), as well as the projected expenditure reflected in budget Table A4 of R228.2 million, which appears to be less than the Cash flow budget. The Treasury recalculation of R247.9 million, is based on the assumption that expenditure incurred will be paid accordingly, as well as the impact of accruals. The recalculated Suppliers and Employees cash payments also included the VAT to be paid to suppliers in respect of Operating expenditure and Capital expenditure.

The MFMA Circular No. 126 (page 13) emphasises that municipalities should limit expenditure according to the anticipated revenue projections, in order for municipalities to adopt and maintain a funded budget. Ndwedwe Local Municipality is urged to review the expenditure budget, as it may pose a risk of the municipality possibly exceeding the projected revenue budget in future, if the collection rate does not improve in the current financial year.

Finance charges	–	–	–	-	–
Transfers and Grants	4 300	(8 950)	(8 950)	208%	(4 300)

PT Comments:

Transfers and grants have been incorrectly reflected in budget Table A7 of the data strings, as well as the Council approved Schedule A, which must be reflected in payments and must be aligned to the expenditure reflected in budget Table A4.

As part of the Treasury calculations, this budget amount has been included in full, amounting to R4.3 million. Payments in the Cash flow budget will be overstated if this budget amount is not corrected in the final budget.

NET CASH FROM/(USED) OPERATING ACTIVITIES		**87 297**	**100 496**		**62 044**
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE		–	–		–
Decrease (increase) in non-current receivables		–	–		–
Decrease (increase) in non-current investments		–	–		–

Description R thousand	Budget Year 2024/25				
	Tables A4/A5 Comparison (TABB)	Table A7 Council Tabled Budget	Table A7 Data string (TABB)	% Collection/ Payment	Treasury Calculation based on Tables A4 and A5
Payments					
Capital assets	39 532	(45 462)	(45 462)	115%	(39 533)

PT Comments:

Capital payments have been incorrectly reflected, as per budget Table A7. The municipality has overstated the budgeted payments for Capital assets, which should be R39.5 million instead of R45.5 million. This error must be corrected accordingly, prior to the approval of the final budget for 2024/25.

The municipality is reminded to not include VAT in the Capital expenditure in budget Tables A5, in order to avoid duplication of VAT payments for Capital expenditure in Table A7, as the Budget funding assessment tool includes VAT payments under Suppliers and employees payments, as well as under Capital assets payments, however the amount reflected in budget Table A7 has included VAT in Capital payments.

NET CASH FROM/(USED) INVESTING ACTIVITIES		**(45 462)**	**(45 462)**		**(39 533)**
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		**41 835**	**55 034**		**22 511**
Cash/cash equivalents at the year begin:		28 979	28 979		**40 049**

PT Comments:

The 2023/24 Adjusted Budget figure has been incorrectly reflected, which has distorted the Cash / cash equivalents at the year end. The municipality must ensure the correct Adjusted Budget figures are utilised for the 2024/25 Adopted Budget.

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

Cash/cash equivalents at the year end:		70 814	84 013		**62 560**

PT Comments:

Provincial Treasury would like to emphasise that based on all the issues identified in the Cash flow budget and Operating budget, the final cash position will be negatively affected. The municipality's projections must be reviewed, as per the feedback provided, to eliminate the discrepancies and errors noted. As per the Treasury calculations, the Cash/cash equivalents at the year end should amount to R62.6 million and not R84 million, as per the A Schedule data strings. It was also noted that the closing balances in the Cash flow for the data strings and Schedule A tabled in Council are not aligned, which reflects incorrect reporting.

Furthermore, the municipality is reminded to ensure that Cost containment measures mentioned in MFMA Circulars No. 70, 72 and 79, as well as the Municipal Cost Containment Regulations are considered in finalising the 2024/25 Approved Budget. Therefore, the municipality must eliminate non-priority expenditure.

Municipality:	Ndwedwe Local Municipality			

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

Description R thousand	Table A8 Council Tabled Budget	Table A8 Data string (TABB)	Treasury Calculation	PT Comments:
Cash and investments available				
Cash/cash equivalents at the year end	70 814	84 013	62 560	As a result of the recalculations, inconsistencies and errors noted, the Cash/cash equivalents at the year end appear to not be a true reflection of the Cash flow status of the municipality. The municipality is required to address all the issues raised by Provincial Treasury prior to the adoption of the final budget in May 2024. Furthermore, it was noted that the 2023/24 Adjusted Budget figure has been incorrectly reflected, which has distorted the Cash / cash equivalents at the year end. The municipality must ensure the correct Adjusted Budget figures are utilised for the 2024/25 Adopted Budget. Furthermore, the amounts reflected in A Schedule tabled in Council and data strings for the Cash flow budget, do not reconcile. However, for the purposes of the 2024/25 Tabled Budget assessment and all other budget processes, the data strings are recognised and utilised as the final figures. With the recalculations provided by Treasury, the Cash/cash equivalents at the year end is based on the recalculated Cash flow budget closing balance which is R62.6 million, which is an indication that when compared to the municipality's year end amount of R84 million in the data strings, there are numerous discrepancies which must be corrected to reduce the notable difference.
Other current investments > 90 days	–	(13 199)	–	The municipality has reflected R13.2 million for Other current investments, which appears to be incorrect. The budget Table A6 (Financial position) does not have this amount reflected under Investments. This amount will distort the end result of the reconciliation therefore, the municipality must correct this amount prior to tabling the 2024/25 Approved budget.
Non current assets - Investments	–	–	–	
Cash and investments available:	**70 814**	**70 814**	**62 560**	
Application of cash and investments				
Unspent conditional transfers	4 771	4 771	1	Unspent conditional grants in budget Table A8 of the data strings reflected an amount of R4.8 million, whilst the Treasury recalculated amount is R1 000, based on the 2022/23 audited AFS. The municipality did not substantiate the amount provided in the Tabled Budget narration report nor did they provide calculations to support the figure which appears in the budget Table A8 reflected in the TABB data strings.
Unspent borrowing	–	–	–	
Statutory requirements	–	4 832	(1 490)	Statutory requirements in budget Table A8 of the data strings reflected a cash outflow of R4.8 million, whilst the Treasury recalculated amount is reflecting a cash inflow of R1.5 million, based on the 2022/23 audited AFS, 2023/24 ADJB and 2024/25 TABB. The municipality did not substantiate the amount provided in the Tabled Budget narration report or provide calculations to support the figure which appears in the budget Table A8 reflected in the TABB data strings.
Other working capital requirements	(26 620)	(32 927)	7 258	Other working capital requirements reflected by the municipality in the Tabled Budget, do not appear to be reasonable due to the following: - Gross consumer debtors for the 2024/25 financial year (R43.1 million) in the budget Table A6 data strings and Supporting Table SA3 appear to be overstated in relation to the Gross consumer debtors as per the audited 2022/23 AFS (R13.7 million), and in comparison to the billed revenue and receipts as per the 2023/24 Adjustments Budget and the 2024/25 Tabled Budget. -The municipality must ensure that the provision for Debt impairment is not understated in relation to the billed revenue and receipts which are deemed as uncollectible. It must be noted that as per the guidance from National Treasury, Billed revenue that has not been collected should be added to the Provision for Debt impairment. -The recalculated Other working capital requirements, as per the Treasury calculations, indicated an outflow of R7.3 million, as opposed to the Other working capital requirements inflow of R32.9 million, as reflected in budget Table A8 of the 2024/25 Tabled Budget TABB data strings. The municipality is advised to review the above budget allocations per line item accordingly, to improve on the credibility of figures submitted in the TABB data strings.

Municipality:	Ndwedwe Local Municipality			
Table A8 - Cash backed reserves/accumulated surplus reconciliation- PT Assessment				
Description **R thousand**	**Table A8 Council Tabled Budget**	**Table A8 Data string (TABB)**	**Treasury Calculation**	**PT Comments:**
Other provisions	–	8 071	349	The municipality projected an estimated cash outflow for Other provisions in budget Table A8 of the TABB data strings, amounting to R8.1 million, while the 2022/23 Annual Financial Statements reflected Current provisions of R349 000, which ought to be corrected by the municipality in the 2024/25 Approved budget.
Long term investments committed	–	–	–	
Reserves to be backed by cash/investments	–	–	–	
Total Application of cash and investments:	**(21 849)**	**(15 252)**	**6 117**	
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt Relief Benefits	**92 663**	**86 066**	**56 444**	
Creditors transferred to Debt Relief - Non-Current portion	–	–	–	
Surplus(shortfall) - Incl Non-Current Creditors Trf to Debt Relief Benefits	**92 663**	**86 066**	**56 444**	A few concerns have been raised relating to the municipality's budgeted Cash Flow over the 2024/25 MTREF, with specific reference to the Cash Flow Budget in budget Table A7. Furthermore, in the Cash backed reserves/accumulated surplus reconciliation in budget Table A8 TABB data strings of the municipality, various commitments were incorrectly reflected and noted in the analysis thereof. It must therefore be noted that budget Table A8 TABB data strings resulted in a surplus of R86.1 million, based on errors and incorrect figures provided in the Cash flow budget, which may result in a different amount once the errors and recommendations of Provincial Treasury are considered in the final budget. Based on the Treasury calculations, the municipality will result in a surplus of R56.4 million for the 2024/25 budget year, which implies that the municipality's Cash flow is in a healthy state based on the surplus. Taking into consideration the discrepancies noted above, the 2024/25 Tabled Budget of the municipality appears to be **funded**. The municipality is required to review Tables A4, A5, A7 and A8 and ensure that all errors indicated are rectified, while recommendations are considered in the finalisation of the budget.

Annexure B

MBRR Schedule A – Annual budget and supporting documentation of a municipality

As per the Municipal Budget and Reporting Regulations, the following information should be included as part of Schedule A:

PART 1 – ANNUAL BUDGET

- Mayor's Report
- Resolutions
- Executive Summary
- Annual Budget Tables

PART 2 – SUPPORTING DOCUMENTATION

- Overview of annual budget process
- Overview of alignment of annual budget with Integrated Development Plan
- Measurable performance objectives and indicators
- Overview of budget related policies
- Overview of budget assumptions
- Overview of budget funding
- Expenditure on allocations and grants programmes
- Allocation and grants made by the municipality
- Councilor and board member allowances and employee benefits
- Monthly targets for revenue, expenditure and cash flow
- Annual budgets and service delivery and budget implementation plans internal – departments
- Annual budgets and service delivery agreements – municipal entities and other external mechanisms
- Contracts having future budgetary implications
- Capital expenditure details
- Legislation compliance status
- Other supporting documents
- Annual budgets of municipal entities attached to the municipalities annual budget
- Municipal manager's quality certification

Details on the contents of each of the above Sections are provided in the Schedules to the Municipal Budget and Reporting Regulations, as published in Part 1 and 2 of the Government Gazette No. 32141 dated 17 April 2009.

Contract Register for 2024/2025 MTREF

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 Contract Register for 2024/2025 MTREF					

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 -	2023/08/01	2026/07/31
GIJIMA KM SECURITY (PTY) LTD	CORPORATE SERVICES	PANEL OF SECURITY SERVICES FOR A PERIOD OF 36 MONTHS	R -	2023/08/01	2026/07/30
TRAVEL FOR CHANGE	BUDGET & TREASURY	PROVISION OF TRAVEL AGENT SERVICE FOR 36 MONTHS	R -	2021/09/06	2024/08/30
MILLS FITCHET NATAL	FINANCE	GENERAL EVALUATION OF A VALUATION ROLL FOR IMPLEMENTATION AND	R 997 000.00	2019/07/01	2024/06/30
MILLS FITCHET NATAL	FINANCE	GENERAL EVALUATION OF A VALUATION ROLL FOR IMPLEMENTATION AND	R 1 190 584.00	2024/07/01	2029/06/30
BONAKUDE CONSULTING	OFFICE OF THE MUNICIPAL MANAGER	PROVISION OF INTERNAL AUDIT AND OTHER RELATED PROFESSIONAL	R -	2022/08/03	2025/08/03
LK CENTRIX SOLUTIONS (PTY) LTD	FINANCE	PROVISION OF DATA VERIFICATION AND ENRICHMENT OF MUNICIPAL DATA	R 2 160 000.00	2022/07/01	2025/06/30
NEDBANK LIMITED	FINANCE	PROVISION OF BANKING SERVICES FOR 60 MONTHS	R -	2020/07/01	2025/07/01
METROFILE (PTY) LTD	CORPORATE SERVICES	PROVISION OF RECORDS STORAGE AND ELECTRONIC RECORDS MANAGEMEI	R 80 122.52	2022/09/01	2025/08/30
ENTERPRISE ASSET MANAGEMENT SERVICES	FINANCE	PROVISION OF FIXED ASSETS MANAGEMENT SERVICES FOR 36 MONTHS	R 3 551 363.00	2023/01/26	2025/12/31
MBD CONSULTING	FINANCE	VAT REVIEW / RECOVERY SERVICES	R -	2023/01/26	2025/12/31
LIANA CONSULTING (PTY) LTD	COMMUNITY & SOCIAL SERVICES	PROVISION FOR REMOVAL AND COLLECTION OF WASTE	R 4 242 000.00	2023/08/15	2026/07/28
SAMBULOSENKOSI GROUP (PTY) LTD	CORPORATE SERVICES	PROVISION OF HYGIENE SERVICES	R 5 024 079.70	2021/03/01	2024/06/30
KUNENE MAKOPO RISK SOLUTIONS	BUDGET & TREASURY	PROVISION FOR MUNICIPAL INSURANCE SERVICES	R -	2021/10/01	2024/09/30
ION CONSULTING	CORPORATE SERVICES	SUPPLY OF BACK-UP BROADBAND CONNECTION	R 156 710.50	2023/10/10	2023/10/31
XOLO GENERAL TRADER (PTY) LTD	CORPORATE SERVICES	INSTALLATION OF WIRELESS ACCESS POINT EQUIPMENT	R 157 000.00	2023/08/25	2023/09/15
ION CONSULTING	CORPORATE SERVICES	PROVISION FOR ICT SUPPORT AND MAINTENANCE	R 2 398 992.00	2023/11/01	2025/11/30
CAPITAL OFFICE AUTOMATION	CORPORATE SERVICES	SUPPLY AND INSTALLATION OF BROADBAND CONNECTION FOR A PERIOD OF	R 270 047.40	2023/09/11	2025/08/30
CAPITAL OFFICE AUTOMATION (PTY) LTD	CORPORATE SERVICES	OFFICE AUTOMATION SERVICES FOR A PERIOD OF 33 MONTHS	R 4 082 112.00	2021/08/16	2024/04/30
LK CENTRIX SOLUTIONS (PTY) LTD	BUDGET & TREASURY	DEVELOPMENT AND MAINTENANCE OF INDIGENT REGISTER FOR 36 MONTHS	R 2 198 800.00	2023/03/13	2026/02/27
INDAYI COMMUNICATIONS	CORPORATE SERVICES	PROVISION OF ADVERTISING AGENT	R -	2023/08/15	2026/07/30
ZIZAMELE BUSINESS ENTERPRISE	OFFICE OF THE MUNICIPAL MANAGER	PROVISION OF WEBSITE HOSTING AND MAINTENANCE SERVICES	R 131 527.00	2023/03/05	2024/06/30
COMMIX VISION (PTY) LTD	CORPORATE SERVICES	SUPPLY AND INSTALLATION OF VEHICLE TRACKING MONITORINGAND RECOVE	R 347 356.00	2021/02/01	2024/06/30

Valuation Roll for 2024/2025 MTREF

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.

Ndwedwe Municipality

General Valuation Roll Summary

Fixed Date of Valuation: 02 July 2023

Date of Compilation: 30 January 2024

Category	No. of Properties	Total Value
AGRICULTURAL	477	R 2,247,213,000
BUSINESS & COMMERCIAL	19	R 115,120,000
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 772,298,000
RESIDENTIAL	360	R 81,532,000
VACANT LAND	31	R 3,806,000
OVERALL TOTAL	**1,090**	**R 3,229,215,000**

Prepared By: _____

MillsFitchet
We Value Our Land

2.15 MUNICIPAL MANAGERS QUALITY CERTIFICATION

MUNICIPAL MANAGERS QUALITY CERTIFICATION

2024/2025 ORIGINAL ANNUAL BUDGET QUALITY CERTIFICATE

I, SDG, Khuzwayo the Municipal Manager of Ndwedwe local Municipality, hereby certify that the 2024/2025 Original Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act.

SDG Khuzwayo

The Municipal Manager of Ndwedwe Municipality (KZN 293)

Signature .....

Date 21/05/2024