



**DR NKOSAZANA DLAMINI-  
ZUMA LOCAL MUNICIPALITY  
PRESENTS  
2025/26 ADJUSTMENT BUDGET**

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# DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026

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## **DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

### **1. PURPOSE OF THE REPORT**

The purpose of the report is to present the revised approved annual budget through an adjustment budget as there have been changes in anticipated revenue and expenditure in terms of MFMA.

### **2. BASIS AND BACKGROUND ON THE PREPARATION OF ADJUSTMENT BUDGET**

(a). The Mid-Year Budget and Performance Assessment report (section 72 report) was prepared for Dr Nkosazana Dlamini Zuma municipality and presented to Council on the 25 January 2026 and after that process of the Mid-Year Budget and Performance Assessment report a decision for Adjustment budget preparation was taken.

The 2025/2026 Adjustments budget is prepared in accordance with Municipal budget and regulations, promulgated in government gazette No. 32141 dated 17 April 2009, MFMA, Act No. 56 of 2003 and guidelines and assumptions outlined on Treasury Circular for Mid-Year Assessment and Adjustment Budget of 2025/26, taking into consideration the following aspects;

- National budget assumptions, guidelines and projections;
- Alignment with national and provincial priorities;
- Headline inflation and gross domestic products forecasts; and
- Revenue assumptions with regard to grants allocation in terms of DORA.
- Municipal budget underlying assumptions, guidelines and projections;
- Anticipated own revenue from rates and services charge, sundry charges and other revenues and affordability of ratepayers and consumers of services;
- The ability of municipality to collect revenue (payment level);
- Operating expenditure cost drivers and growth thereof;
- Capital budget funding model;
- Protecting the poor by ensuring access to basic services

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According to the Mid-Year Budget and Performance assessment report presented to Council it was recommended to Council that the 2025/2026 annual budget be amended to revise projections for revenue and expenditure amongst the different votes because the actual expenditure and actual revenue for the past six months were not the same as anticipated. The heavy rains have affected many of our infrastructure projects, especially our road networks. Shifting of funds from non-essential activities to infrastructure maintenance has been considered as well.

### PART 1 – ADJUSTMENT BUDGET

#### 1.1 MAYOR'S REPORT

2025/2026 Adjustment budget presentation by her Worship the Mayor Councillor PS. Msomi at Dr Nkosazana Dlamini-Zuma Local Municipality in February 2026.

Honourable Speaker, I am pleased to officially present an overview of 2025/2026 Adjustment Budget in terms of MFMA where we report on how the municipality anticipates ensuring that Service delivery priorities, as identified in the Integrated Development Plan (IDP) are funded and implemented. The MFMA states that “a municipality may revise an approved annual budget through an adjustments budget”

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

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

(C) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) May authorise the utilisation of projected savings in one vote towards spending under another vote;

(e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at

## DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026

the time to include projected roll-overs when the annual budget for the current year was approved by the council;

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

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

The adjustment budget has been prepared considering the provision of the MFMA as stated above and in other sections of the MFMA as well as treasury regulations and circulars.

Our main Objective as the municipality is to ensure that the communities of the Dr Nkosazana Dlamini-Zuma Local Municipality get access to basic services and thus we are confident that this adjustment budget has been compiled to ensure that this happens.

Our adjustment budget for the 2025/2026 financial year, being the fifth adjustment budget in our term of office, demonstrates Council desire to further the development of infrastructure to provide basic services to all our people despite the negative effects of the Covid-19 pandemic. This adjustment budget strives to demonstrate the compassion the Municipality has for its citizens.

Honorable Speaker, this year's adjustment budget underlines the mid-year revenue and expenditure framework of the municipality in the context of a fragile macroeconomic environment and outlook.

The 2025/2026 adjusted medium term expenditure framework, consisting of total revenue of R301, 4 million, consolidated adjustment budget for 2025/2026 financial year will positively impact on the ability of this municipality to respond to the basic needs of the community and by providing critical infrastructure to our community.

As a progressive municipality, we also aim to give hope to our youth through skills-based training, providing economic opportunities and enabling environment for businesses to flourish. Even though this adjustment budget is crafted under tough economic times it is envisaged to steer the municipality through the tough economic environment we operate in and is also underpinned by cost containment measures which will allow a cost-conscious spending.

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I would also like to thank all the stakeholders who supported the municipality in the past years and in the current year, your dedication has led to an unqualified audit opinion in the past years as well as in 2024/2025 as included in the Annual Report.

Considering the above explanation, I hereby recommend that the council may approve the 2025/2026 Adjustment Budget.

I thank you.

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**Honourable Mayor**  
**Councillor PS. Msomi**

### **1.2 RESOLUTIONS**

**It is recommended that the council:**

Notes and adopt the Adjustment Budget for 2025/2026 financial year and supporting documentation.

### **1.3 EXECUTIVE SUMMARY**

The 2025/2026 Adjustments Budget for Dr Nkosazana Dlamini Zuma Municipality has been prepared in terms of the guidelines contained in Section 28(2) of the MFMA and furthermore ensures that the municipality continues to deliver on its core mandate and identified priorities, achieves its strategic goals and entails prioritising all available resources towards addressing the basic needs of its citizens.

The aim for the compilation of the 2025/2026 Adjustments Budget is to align the expenditure to the anticipated revenue and ensure that the budget is adequately funded. Heads of Departments were requested to identify areas where possible savings were identified to address those where additional funding was required.

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In compiling the Adjustment Budget for the 2025/2026 financial year, the under mentioned principles gave guidance to the compilation of the adjustment budget;

- The budget must be funded as required by Section 18 of the MFMA, which states that, an annual budget may only be funded from –
  - a) realistically anticipated revenues to be collected;
  - b) cash-backed surpluses from previous years not committed for other purposes; and
  - c) borrowed funds, but only for the capital budget referred to in section 17(2).
  
- Revenue projections in the budget must be realistic, taking into account –
  - a) projected revenue for the year taking into account collection levels to date; and
  - b) Actual revenue collected in the previous financial years.

The application of sound financial management principles to ensure that the Municipality gets the Clean Audit is essential and critical and to ensure that the Municipality's remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's 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. This has resulted in savings to the municipality.

The Provincial Treasury's Circular for Adjustment budget and Mid-Year Budget Assessment of 2025/2026 was also used to guide the compilation of 2025/2026 Adjustment Budget, comments on the 2025/2026 Mid-Year Budget and Performance Assessment report and the following were also taken into consideration.

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- a) Revenue Reports on all revenue streams of Dr Nkosazana Dlamini-Zuma Local Municipality / allocation and grant receipts and expenditure for the past six months,
  - i) The Budget Versus Actual Expenditure report on all budgeted votes / budget statement
  - ii) Service delivery implementation plan as it sets the service targets and performance indicators for Dr NDZ Municipality
  - iii) Section 71 reports as submitted to National and Provincial Treasury which are used by the National Treasury and other stakeholders for budget monitoring purposes
  - iv) Approved roll overs grant

The Operating Revenue is estimated at R301,4 million. Following the call by national government to control government spending by implementing the cost containment measures, the expenditure budget has been kept to the bare necessities. The Operating expenditure together with contracted services is proposed at R297,8 million which reflects an increase of R141 thousands to the original budget due to unavoidable municipal running costs.

Capital expenditure is set to increase by 3% from R 62.8 million of the original budget to R64.5 million.

Summarily the budget can be reconciled as reflected in the table below.

DESCRIPTION	2025/2026 Final Budget	Amendments	ADJUSTMENT BUDGET	% CHANGE
Operating Expenditure	297 684 374	141 478	297 825 852	0,05
Capital Expenditure	62 832 633	1 759 089	64 591 722	2,80
<b>Total Budget</b>	<b>360 517 007</b>	<b>1 900 567</b>	<b>362 417 574</b>	

## DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026

### Overview of budget Policies and budget funding

#### Budget Related Policies

All budget-related policies were reviewed, and the following policies were amended to be tabled with Adjustment Budget:

1. Supply Chain Management Policy
2. Contract Management Policy, and
3. Virement Policy

All other budgeted related policies approved by Council with the original budget remain the same.

#### Budget Funding

The adjustments budget is cash – funded which is an indicator of a “credible” budget. Funding levels are acceptable (including the Reserve balances), which is remarkable in these economic times, and is sufficient to cover all requirements of the funding and reserves policy.

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**1.4 ADJUSTMENTS BUDGET TABLES**

**TABLE B 1 ADJUSTMENT BUDGET SUMMARY**

Table B1 below is a summary of Adjustment budget tables extracted from B Schedule. For more information on Adjustment Budget Tables, BSchedule version 6.9 extracted from financial system is attached to the report.

KZN436 Dr Nkosazana Dlamini Zuma - Table B1 Consolidated Adjustments Budget Summary - 26/02/2026											
Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>Financial Performance</b>											
Property rates	46 096	46 096	-	-	-	-	-	-	46 096	48 170	49 374
Service charges	4 861	4 861	-	-	-	-	561	561	5 422	5 080	5 207
Investment revenue	16 732	16 732	-	-	-	-	(3 000)	(3 000)	13 732	17 485	17 922
Transfers recognised - operational	179 187	179 187	-	-	-	-	525	525	179 712	176 410	184 394
Other own revenue	15 641	15 641	-	-	-	-	1 456	1 456	17 097	21 345	21 980
<b>Total Revenue (excluding capital transfers and</b>	<b>262 517</b>	<b>262 517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(458)</b>	<b>(458)</b>	<b>262 058</b>	<b>268 489</b>	<b>278 876</b>
Employee costs	104 388	104 388	-	-	-	-	(696)	(696)	103 692	109 085	111 813
Remuneration of councillors	14 499	14 499	-	-	-	-	-	-	14 499	15 151	15 530
Depreciation & asset impairment	58 784	58 784	-	-	-	-	-	-	58 784	61 429	62 965
Interest	1 240	1 240	-	-	-	-	(754)	(754)	486	1 296	1 328
Inventory consumed and bulk purchases	6 627	6 627	-	-	-	-	111	111	6 738	6 921	7 092
Transfers and subsidies	2 075	2 075	-	-	-	-	-	-	2 075	2 168	2 223
Other expenditure	110 072	110 072	-	-	-	-	1 481	1 481	111 553	114 794	119 788
<b>Total Expenditure</b>	<b>297 684</b>	<b>297 684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>297 826</b>	<b>310 845</b>	<b>320 737</b>
<b>Surplus/(Deficit)</b>	<b>(35 168)</b>	<b>(35 168)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(600)</b>	<b>(600)</b>	<b>(35 768)</b>	<b>(42 355)</b>	<b>(41 861)</b>
Transfers and subsidies - capital (monetary allocations)	38 868	38 868	-	-	-	-	533	533	39 401	35 446	36 941
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>3 700</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>3 633</b>	<b>(6 909)</b>	<b>(4 920)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3 700</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>3 633</b>	<b>(6 909)</b>	<b>(4 920)</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	62 833	62 833	-	-	-	-	1 759	1 759	64 592	47 453	49 169
Transfers recognised - capital	33 798	33 798	-	-	-	-	533	533	34 331	30 823	32 123
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 034	29 034	-	-	-	-	1 226	1 226	30 261	16 630	17 046
<b>Total sources of capital funds</b>	<b>62 833</b>	<b>62 833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>
<b>Financial position</b>											
Total current assets	160 934	160 934	-	-	-	-	38 759	38 759	199 692	165 985	172 795
Total non current assets	615 740	615 740	-	-	-	-	(14 755)	(14 755)	600 985	606 724	598 012
Total current liabilities	50 619	50 619	-	-	-	-	(3 109)	(3 109)	47 511	53 564	56 581
Total non current liabilities	23 347	23 347	-	-	-	-	2 938	2 938	26 285	23 347	23 347
<b>Community wealth/Equity</b>	<b>702 708</b>	<b>702 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 174</b>	<b>24 174</b>	<b>726 882</b>	<b>695 798</b>	<b>690 879</b>
<b>Cash flows</b>											
Net cash from (used) operating	56 420	56 420	-	-	-	-	235	235	56 655	47 121	50 540
Net cash from (used) investing	(72 258)	(72 258)	-	-	-	-	(887)	(887)	(73 145)	(54 571)	(56 544)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>70 039</b>	<b>70 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46 799</b>	<b>46 799</b>	<b>116 839</b>	<b>62 589</b>	<b>56 585</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	148 980	148 980	-	-	-	-	38 785	38 785	187 765	153 773	160 318
Application of cash and investments	29 007	29 007	-	-	-	-	23 124	23 124	52 130	55 484	58 502
<b>Balance - surplus (shortfall)</b>	<b>119 974</b>	<b>119 974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 661</b>	<b>15 661</b>	<b>135 634</b>	<b>98 289</b>	<b>101 816</b>
<b>Asset Management</b>											
Asset register summary (WDV)	615 740	615 740	-	-	-	-	(15 755)	(15 755)	599 985	606 724	598 012
Depreciation	54 038	54 038	-	-	-	-	1 000	1 000	55 038	56 469	57 881
Renewal and Upgrading of Existing Assets	19 162	19 507	-	-	-	-	(1 009)	(1 009)	18 498	13 528	14 396
Repairs and Maintenance	16 185	16 185	-	-	-	-	853	853	17 038	16 914	17 336
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	24 882	24 882	-	-	-	-	-	-	24 882	26 001	26 652
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

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Table B2 Adjustment Budget Financial Performance (Functional Classification)

This table below provides information on the adjustment of revenue and expenditure by functional classification.

KZN436 Dr Nkosazana Dlamini Zuma - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 26/02/2026												
Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		248 445	248 445	-	-	-	-	(1 774)	(1 774)	246 671	251 087	260 827
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		248 445	248 445	-	-	-	-	(1 774)	(1 774)	246 671	251 087	260 827
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 753	6 753	-	-	-	-	625	625	7 378	6 985	7 271
Community and social services		4 942	4 942	-	-	-	-	525	525	5 467	5 093	5 331
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 811	1 811	-	-	-	-	100	100	1 911	1 892	1 940
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		41 325	41 325	-	-	-	-	130	130	41 455	35 783	37 286
Planning and development		322	322	-	-	-	-	130	130	452	337	345
Road transport		41 003	41 003	-	-	-	-	-	-	41 003	35 446	36 941
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		4 861	4 861	-	-	-	-	1 094	1 094	5 955	10 080	10 433
Energy sources		-	-	-	-	-	-	-	-	-	5 000	5 226
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		4 861	4 861	-	-	-	-	1 094	1 094	5 955	5 080	5 207
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	301 385	301 385	-	-	-	-	74	74	301 459	303 935	315 817
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		180 396	180 396	-	-	-	-	(2 312)	(2 312)	178 084	185 514	192 175
Executive and council		31 746	31 746	-	-	-	-	209	209	31 955	33 175	34 027
Finance and administration		144 732	144 786	-	-	-	-	(2 171)	(2 171)	142 614	148 245	153 951
Internal audit		3 919	3 865	-	-	-	-	(350)	(350)	3 515	4 095	4 197
<i>Community and public safety</i>		43 298	43 298	-	-	-	-	1 854	1 854	45 152	45 242	46 371
Community and social services		22 053	22 080	-	-	-	-	896	896	22 976	23 041	23 614
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		20 237	20 209	-	-	-	-	(410)	(410)	19 799	21 147	21 676
Housing		1 009	1 009	-	-	-	-	1 368	1 368	2 377	1 054	1 081
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		57 993	58 015	-	-	-	-	1 230	1 230	59 245	58 371	59 830
Planning and development		24 432	24 455	-	-	-	-	(650)	(650)	23 805	25 532	26 170
Road transport		33 560	33 560	-	-	-	-	1 879	1 879	35 440	32 840	33 660
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		10 902	10 902	-	-	-	-	(83)	(83)	10 819	16 392	16 903
Energy sources		-	-	-	-	-	-	-	-	-	5 000	5 226
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		10 902	10 902	-	-	-	-	(83)	(83)	10 819	11 392	11 677
<i>Other</i>		5 095	5 073	-	-	-	-	(547)	(547)	4 526	5 325	5 458
<b>Total Expenditure - Functional</b>	3	297 684	297 684	-	-	-	-	141	141	297 826	310 845	320 737
<b>Surplus/ (Deficit) for the year</b>		3 700	3 700	-	-	-	-	(67)	(67)	3 633	(6 909)	(4 920)

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

Table B3 presents the same information on the revenue and expenditure as the table above, the difference being that it's by Municipal vote.

KZN436 Dr Nkosazana Dlamini Zuma - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/02/2026												
Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2026/27	+2 2027/28
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		248 386	248 386	-	-	-	-	(1 774)	(1 774)	246 612	251 026	260 764
Vote 3 - CORPORATE SERVICES		59	59	-	-	-	-	-	-	59	61	63
Vote 4 - COMMUNITY SERVICES		11 614	11 614	-	-	-	-	1 186	1 186	12 800	12 065	12 478
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		41 003	41 003	-	-	-	-	533	533	41 536	40 446	42 167
Vote 6 - PLANNING AND DEVELOPMNT		322	322	-	-	-	-	130	130	452	337	345
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>301 385</b>	<b>301 385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74</b>	<b>74</b>	<b>301 459</b>	<b>303 935</b>	<b>315 817</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		35 665	35 611	-	-	-	-	(141)	(141)	35 470	37 270	38 224
Vote 2 - BUDGET AND TREASURY		94 656	94 710	-	-	-	-	(1 972)	(1 972)	92 738	98 916	101 389
Vote 3 - CORPORATE SERVICES		49 575	49 575	-	-	-	-	301	301	49 876	48 806	52 027
Vote 4 - COMMUNITY SERVICES		42 290	42 290	-	-	-	-	486	486	42 775	44 188	45 290
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		56 463	56 463	-	-	-	-	2 755	2 755	59 218	61 773	63 418
Vote 6 - PLANNING AND DEVELOPMNT		19 035	19 035	-	-	-	-	(1 287)	(1 287)	17 748	19 892	20 389
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>297 684</b>	<b>297 684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>297 826</b>	<b>310 845</b>	<b>320 737</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>3 700</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>3 633</b>	<b>(6 909)</b>	<b>(4 920)</b>

The table above shows the difference between revenue and expenditure by municipal vote when comparing the original budget and adjustment budget by municipal vote. The total revenue by vote has slightly increased from R301,3 million to R301, 4 million and total expenditure by vote slightly increased from R 297,6 million to R297,8 million when compared to the original budget.

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

**TABLE B4 ADJUSTMENT BUDGET FINANCIAL PERFORMANCE**

This table below provides information on the adjustment revenue by source and adjustment operational expenditures by type.

KZN436 Dr Nkosazana Dlamini Zuma - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3	4	5	6	7	8	9	10		
			A1	B	C	D	E	F	G	H		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	4 861	4 861	-	-	-	-	561	561	5 422	5 080	5 207
Sale of Goods and Rendering of Services		647	647	-	-	-	-	90	90	737	5 676	5 919
Agency services		751	751	-	-	-	-	-	-	751	784	804
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		16 732	16 732	-	-	-	-	(3 000)	(3 000)	13 732	17 485	17 922
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 153	2 153	-	-	-	-	-	-	2 153	2 250	2 306
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		445	445	-	-	-	-	150	150	595	465	477
Operational Revenue		825	825	-	-	-	-	-	-	825	863	884
<b>Non-Exchange Revenue</b>												
Property rates		46 096	46 096	-	-	-	-	-	-	46 096	48 170	49 374
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 602	2 602	-	-	-	-	100	100	2 702	2 720	2 788
Licences or permits		20	20	-	-	-	-	(20)	(20)	-	21	22
Transfer and subsidies - Operational		179 187	179 187	-	-	-	-	525	525	179 712	176 410	184 394
Interest		8 198	8 198	-	-	-	-	-	-	8 198	8 567	8 781
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	1 136	1 136	1 136	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>262 517</b>	<b>262 517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(458)</b>	<b>(458)</b>	<b>262 058</b>	<b>268 489</b>	<b>278 876</b>
<b>Expenditure By Type</b>												
Employee related costs		104 388	104 388	-	-	-	-	(696)	(696)	103 692	109 085	111 813
Remuneration of councillors		14 499	14 499	-	-	-	-	-	-	14 499	15 151	15 530
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		6 627	6 627	-	-	-	-	111	111	6 738	6 921	7 092
Debt impairment		4 746	4 746	-	-	-	-	(1 000)	(1 000)	3 746	4 959	5 083
Depreciation and amortisation		54 038	54 038	-	-	-	-	1 000	1 000	55 038	56 469	57 881
Interest		1 240	1 240	-	-	-	-	(754)	(754)	486	1 296	1 328
Contracted services		59 858	59 830	-	-	-	-	178	178	60 008	64 552	68 266
Transfers and subsidies		2 075	2 075	-	-	-	-	-	-	2 075	2 168	2 223
Irrecoverable debts written off		3 900	3 900	-	-	-	-	(2 700)	(2 700)	1 200	4 075	4 177
Operational costs		46 314	46 342	-	-	-	-	4 003	4 003	50 344	46 167	47 344
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>297 684</b>	<b>297 684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>297 826</b>	<b>310 845</b>	<b>320 737</b>
<b>Surplus/(Deficit)</b>		<b>(35 168)</b>	<b>(35 168)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(600)</b>	<b>(600)</b>	<b>(35 768)</b>	<b>(42 355)</b>	<b>(41 861)</b>
Transfers and subsidies - capital (monetary allocations)		38 868	38 868	-	-	-	-	533	533	39 401	35 446	36 941
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3 700</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>3 633</b>	<b>(6 909)</b>	<b>(4 920)</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>3 700</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>3 633</b>	<b>(6 909)</b>	<b>(4 920)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3 700</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>3 633</b>	<b>(6 909)</b>	<b>(4 920)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>3 700</b>	<b>3 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>3 633</b>	<b>(6 909)</b>	<b>(4 920)</b>

## DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026

### **Operating Revenue**

The revenue by source has slightly increased from R301.3 million to R301.4 million in the adjustment budget and that is R0,1 million increase when compared to the original budget. The major contributing factors to this are the decrease in interest earned from investments, gain on disposal of assets and increase in service charges.

### **Interest earned from investments**

Interest decreased from R16.7 million to R13.7 million.

### **Service Charges**

Service charged increased from R4,8 million to R5.4million.

### **Gain on disposal of assets**

The municipality had zero on gains on disposal in the original budget and R1.1million in the adjustment.

### **Licences and Permits**

There is increased from R445 Thousands to R595 Thousands

### **Transfer and subsidies - Operational**

There is an increase from provincialization grant of R525 Thousands

### **Operating Expenditure**

The overall operating expenditure has marginal increase from R297.6 million to R297.8 million in the adjustment budget and that is 0.05% increase when compared to the original budget. All adjustments were made within the available savings from the original budget since the municipality had no additional budget to fund new or additions in projects.

## **DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

### **Employee Related Costs**

Employee related costs have Decreased from R 104.3 million to R 103.6 million when compared to original budget because the recruitment process of vacant positions would take place after the adjustment budget is approved.

### **Councillors Remuneration**

There were no adjustments on Councilor's remuneration.

### **Inventory Consumed**

Inventory consumed increased from R6.6 million to R6.7 million when compared to the original budget.

### **Contracted Services**

Contracted services have slightly increased from R59.8 million to R60 million and that when compared to the original budget

### **Debt Impairment**

This item has decreased from R4.7 million to R3.7 million when compared to the original budget.

### **Depreciation and amortization**

Depreciation has increased from R54 million to R55 million due to additional in completed projects when compared to the original budget.

### **Irrecoverable debts written off**

There is a decrease from R3.9 million to R1.2 million when compared to the original budget.

### **Transfers and Subsidies**

There were no adjustments on transfers and subsidies.

### **Operational costs**

Operational costs comprise various line items relating to the daily operations of the municipality, an upward adjustment of the amount of R4 million was made due to the increase in operations that were unavoidable.

## **DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

### **REPAIRS AND MAINTENANCE**

The municipality is unable to set aside 8% of repairs and maintenance due to financial constraints. It should also be noted that more than 50% of our assets is made of Community Assets, Land and Buildings which do not require yearly maintenance. The required maintenance for these assets in overall is once in three to five years, which helps the municipality to meet its minimum requirements for repairs and maintenance.

Most of the municipality's budget for repairs and maintenance over the MTREF goes to Infrastructure and Transport assets which have more demands for repairs and maintenance.

### **TABLE B5 ADJUSTMENT CAPITAL EXPENDITURE BUDGET BY VOTE AND FUNDING**

Table B5 below reports on the adjusted capital expenditure by departments (municipal vote) and by standard classification. The bottom part of the schedule looks at the funding sources of the capital projects.

Capital Expenditure has increased from R62.8 million to R64.5 million or by 2.59% when compared to the original budget. This increase was caused by an adjustment of funds for Internal Funding and approved rolled over grants.

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

KZN436 Dr Nkosazana Dlamini Zuma - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2026/27	+2 2027/28
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - EXECUTIVE AND COUNCIL	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		100	100	-	-	-	-	150	150	250	105	107
Vote 3 - CORPORATE SERVICES		120	120	-	-	-	-	-	-	120	125	129
Vote 4 - COMMUNITY SERVICES		3 360	3 360	-	-	-	-	(1 580)	(1 580)	1 780	3 511	3 599
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		41 151	41 151	-	-	-	-	1 318	1 318	42 469	31 929	33 257
Vote 6 - PLANNING AND DEVELOPMNT		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>3</b>	<b>44 731</b>	<b>44 731</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(112)</b>	<b>(112)</b>	<b>44 619</b>	<b>35 670</b>	<b>37 091</b>
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - EXECUTIVE AND COUNCIL	2	231	231	-	-	-	-	91	91	322	137	141
Vote 2 - BUDGET AND TREASURY		1 721	1 721	-	-	-	-	1 034	1 034	2 755	442	453
Vote 3 - CORPORATE SERVICES		2 562	2 562	-	-	-	-	(241)	(241)	2 321	2 677	2 744
Vote 4 - COMMUNITY SERVICES		6 798	6 798	-	-	-	-	230	230	7 028	4 537	4 650
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		6 384	6 384	-	-	-	-	657	657	7 041	3 671	3 763
Vote 6 - PLANNING AND DEVELOPMNT		405	405	-	-	-	-	100	100	505	319	327
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>18 102</b>	<b>18 102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 871</b>	<b>1 871</b>	<b>19 973</b>	<b>11 783</b>	<b>12 077</b>
<b>Total Capital Expenditure - Vote</b>		<b>62 833</b>	<b>62 833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>												
Executive and council		4 734	4 734	-	-	-	-	1 034	1 034	5 768	3 486	3 573
Finance and administration		231	231	-	-	-	-	91	91	322	137	141
Internal audit		4 503	4 503	-	-	-	-	943	943	5 446	3 349	3 433
<b>Community and public safety</b>		<b>10 495</b>	<b>10 495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 471)</b>	<b>(1 471)</b>	<b>9 024</b>	<b>8 400</b>	<b>8 610</b>
Community and social services		4 717	4 717	-	-	-	-	(1 321)	(1 321)	3 396	4 929	5 052
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		5 778	5 778	-	-	-	-	(150)	(150)	5 628	3 471	3 557
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>42 403</b>	<b>42 403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 368</b>	<b>1 368</b>	<b>43 772</b>	<b>34 627</b>	<b>36 022</b>
Planning and development		34 363	34 504	-	-	-	-	283	283	34 787	29 308	30 571
Road transport		8 040	7 899	-	-	-	-	1 086	1 086	8 985	5 318	5 451
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>900</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>661</b>	<b>661</b>	<b>1 561</b>	<b>941</b>	<b>964</b>
Energy sources		-	-	-	-	-	-	133	133	133	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		800	800	-	-	-	-	(156)	(156)	644	836	857
Waste management		100	100	-	-	-	-	684	684	784	105	107
<b>Other</b>		<b>4 300</b>	<b>4 300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167</b>	<b>167</b>	<b>4 467</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>62 833</b>	<b>62 833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>
<b>Funded by:</b>												
National Government		33 798	33 798	-	-	-	-	-	-	33 798	30 823	32 123
Provincial Government		-	-	-	-	-	-	533	533	533	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>33 798</b>	<b>33 798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>533</b>	<b>533</b>	<b>34 331</b>	<b>30 823</b>	<b>32 123</b>
<b>Borrowing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>29 034</b>	<b>29 034</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 226</b>	<b>1 226</b>	<b>30 261</b>	<b>16 630</b>	<b>17 046</b>
<b>Total Capital Funding</b>		<b>62 833</b>	<b>62 833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

**Table B6 - Budgeted Financial Position**

The table below gives an overview of the financial position of the Municipality in the adjustment budget

KZN436 Dr Nkosazana Dlamini Zuma - Table B6 Consolidated Adjustments Budget Financial Position - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		70 039	70 039	-	-	-	-	46 799	46 799	116 839	62 589	56 585
Trade and other receivables from exchange transaction	1	6 146	6 146	-	-	-	-	1 448	1 448	7 595	6 405	6 670
Receivables from non-exchange transactions	1	78 941	78 941	-	-	-	-	(8 015)	(8 015)	70 926	91 184	103 733
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		586	586	-	-	-	-	(586)	(586)	-	586	586
VAT		4 489	4 489	-	-	-	-	(909)	(909)	3 580	4 489	4 489
Other current assets		732	732	-	-	-	-	21	21	753	732	732
<b>Total current assets</b>		<b>160 934</b>	<b>160 934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38 759</b>	<b>38 759</b>	<b>199 692</b>	<b>165 965</b>	<b>172 795</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		30 302	30 302	-	-	-	-	478	478	30 780	30 302	30 302
Property, plant and equipment		584 478	584 478	-	-	-	-	(15 507)	(15 507)	568 971	575 072	566 371
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources	1	-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		961	961	-	-	-	-	274	274	1 235	1 350	1 339
Trade and other receivables from exchange transaction		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transaction		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>615 740</b>	<b>615 740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14 755)</b>	<b>(14 755)</b>	<b>600 965</b>	<b>606 724</b>	<b>598 012</b>
<b>TOTAL ASSETS</b>		<b>776 674</b>	<b>776 674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 004</b>	<b>24 004</b>	<b>800 678</b>	<b>772 709</b>	<b>770 807</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		264	264	-	-	-	-	(144)	(144)	120	264	264
Consumer deposits		-	-	-	-	-	-	(9)	(9)	(9)	-	-
Trade and other payables from exchange transactions		37 745	37 745	-	-	-	-	(2 749)	(2 749)	34 996	38 945	40 176
Trade and other payables from non-exchange transaction		157	157	-	-	-	-	(157)	(157)	(0)	157	157
Provisions		12 041	12 041	-	-	-	-	1 757	1 757	13 798	13 526	15 048
VAT		412	412	-	-	-	-	(1 807)	(1 807)	(1 394)	671	936
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>50 619</b>	<b>50 619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 109)</b>	<b>(3 109)</b>	<b>47 511</b>	<b>53 564</b>	<b>56 581</b>
<b>Non current liabilities</b>												
Borrowing	1	120	120	-	-	-	-	(120)	(120)	-	120	120
Provisions	1	15 150	15 150	-	-	-	-	1 024	1 024	16 174	15 150	15 150
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		8 076	8 076	-	-	-	-	2 035	2 035	10 111	8 076	8 076
<b>Total non current liabilities</b>		<b>23 347</b>	<b>23 347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 938</b>	<b>2 938</b>	<b>26 285</b>	<b>23 347</b>	<b>23 347</b>
<b>TOTAL LIABILITIES</b>		<b>73 966</b>	<b>73 966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(170)</b>	<b>(170)</b>	<b>73 796</b>	<b>76 910</b>	<b>79 928</b>
<b>NET ASSETS</b>	2	<b>702 708</b>	<b>702 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 174</b>	<b>24 174</b>	<b>726 882</b>	<b>695 798</b>	<b>690 879</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		695 877	695 877	-	-	-	-	26 323	26 323	722 200	688 968	684 048
Funds and Reserves		6 831	6 831	-	-	-	-	(2 149)	(2 149)	4 682	6 831	6 831
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>702 708</b>	<b>702 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 174</b>	<b>24 174</b>	<b>726 882</b>	<b>695 798</b>	<b>690 879</b>

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

**Table B7- Budgeted Cash Flow Statement**

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

KZN436 Dr Nkosazana Dlamini Zuma - Table B7 Consolidated Adjustments Budget Cash Flows - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		35 494	35 494	-	-	-	-	2 305	2 305	37 798	37 091	38 018
Service charges		4 304	4 304	-	-	-	-	448	448	4 752	5 686	5 828
Other revenue		30 535	30 535	-	-	-	-	864	864	31 399	29 643	30 782
Transfers and Subsidies - Operational	1	179 187	179 187	-	-	-	-	525	525	179 712	181 410	189 620
Transfers and Subsidies - Capital	1	38 868	38 868	-	-	-	-	-	-	38 868	35 446	36 941
Interest		16 732	16 732	-	-	-	-	(3 000)	(3 000)	13 732	17 485	17 922
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(245 385)	(245 385)	-	-	-	-	680	680	(244 705)	(256 176)	(265 020)
Finance charges		(1 240)	(1 240)	-	-	-	-	(1 586)	(1 586)	(2 826)	(1 296)	(1 328)
Transfers and Grants	1	(2 075)	(2 075)	-	-	-	-	-	-	(2 075)	(2 168)	(2 223)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>56 420</b>	<b>56 420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>235</b>	<b>235</b>	<b>56 655</b>	<b>47 121</b>	<b>50 540</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	1 136	1 136	1 136	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(72 258)	(72 258)	-	-	-	-	(2 023)	(2 023)	(74 280)	(54 571)	(56 544)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(72 258)</b>	<b>(72 258)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(887)</b>	<b>(887)</b>	<b>(73 145)</b>	<b>(54 571)</b>	<b>(56 544)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(15 838)</b>	<b>(15 838)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(652)</b>	<b>(652)</b>	<b>(16 489)</b>	<b>(7 450)</b>	<b>(6 004)</b>
Cash/cash equivalents at the year begin:	2	85 877	85 877	-	-	-	-	47 451	47 451	133 328	70 039	62 589
Cash/cash equivalents at the year end:	2	70 039	70 039	-	-	-	-	46 799	46 799	116 839	62 589	56 585

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

**Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

KZN436 Dr Nkosazana Dlamini Zuma - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	70 039	70 039	-	-	-	-	46 799	46 799	116 839	62 589	56 585
Other current investments > 90 days		78 941	78 941	-	-	-	-	(8 015)	(8 015)	70 926	91 184	103 733
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>148 980</b>	<b>148 980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38 785</b>	<b>38 785</b>	<b>187 765</b>	<b>153 773</b>	<b>160 318</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	(0)	(0)	(0)	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(4 077)	(4 077)	-	-	-	-	393	393	(3 683)	(3 818)	(3 553)
Other working capital requirements	2	14 212	14 212	-	-	-	-	20 784	20 784	34 996	38 945	40 176
Other provisions		12 041	12 041	-	-	-	-	4 095	4 095	16 136	13 526	15 048
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		6 831	6 831	-	-	-	-	(2 149)	(2 149)	4 682	6 831	6 831
<b>Total Application of cash and investments:</b>		<b>29 007</b>	<b>29 007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23 124</b>	<b>23 124</b>	<b>52 130</b>	<b>55 484</b>	<b>58 502</b>
<b>Surplus(shortfall)</b>		<b>119 974</b>	<b>119 974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 661</b>	<b>15 661</b>	<b>135 634</b>	<b>98 289</b>	<b>101 816</b>

**Table B9 - Asset Management**

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	<b>43 670</b>	<b>43 325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 768</b>	<b>2 768</b>	<b>46 093</b>	<b>33 925</b>	<b>34 773</b>
Roads Infrastructure		7 640	7 217	-	-	-	-	(365)	(365)	6 852	5 900	6 048
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	284	284	284	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>7 640</b>	<b>7 217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81)</b>	<b>(81)</b>	<b>7 136</b>	<b>5 900</b>	<b>6 048</b>
Community Facilities		21 418	21 214	-	-	-	-	610	610	21 824	17 889	18 336
Sport and Recreation Facilities		22	22	-	-	-	-	126	126	149	23	24
<b>Community Assets</b>		<b>21 441</b>	<b>21 236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736</b>	<b>736</b>	<b>21 973</b>	<b>17 912</b>	<b>18 360</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		1 907	1 907	-	-	-	-	(707)	(707)	1 200	1 993	2 043
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	6	<b>1 907</b>	<b>1 907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(707)</b>	<b>(707)</b>	<b>1 200</b>	<b>1 993</b>	<b>2 043</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 105	1 105	-	-	-	-	(1)	(1)	1 104	1 155	1 184
<b>Intangible Assets</b>		<b>1 105</b>	<b>1 105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>1 104</b>	<b>1 155</b>	<b>1 184</b>
Computer Equipment		1 332	1 332	-	-	-	-	80	80	1 412	1 392	1 427
Furniture and Office Equipment		2 642	2 642	-	-	-	-	(550)	(550)	2 092	2 052	2 103
Machinery and Equipment		2 818	3 100	-	-	-	-	234	234	3 334	1 945	1 994
<b>Transport Assets</b>		<b>4 785</b>	<b>4 785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 057</b>	<b>3 057</b>	<b>7 843</b>	<b>1 576</b>	<b>1 616</b>
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

<b>Total Renewal of Existing Assets to be adjusted</b>	<b>2</b>	<b>2 800</b>	<b>2 518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 518</b>	<b>926</b>	<b>949</b>
<i>Roads Infrastructure</i>		2 800	2 518	-	-	-	-	-	-	2 518	926	949
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>2 800</b>	<b>2 518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 518</b>	<b>926</b>	<b>949</b>
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	<b>16 362</b>	<b>16 989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 009)</b>	<b>(1 009)</b>	<b>15 980</b>	<b>12 602</b>	<b>13 446</b>
<i>Roads Infrastructure</i>		9 193	9 820	-	-	-	-	(379)	(379)	9 441	10 562	11 356
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>9 193</b>	<b>9 820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(379)</b>	<b>(379)</b>	<b>9 441</b>	<b>10 562</b>	<b>11 356</b>
<i>Community Facilities</i>		700	700	-	-	-	-	(70)	(70)	630	732	750
<i>Sport and Recreation Facilities</i>		5 217	5 217	-	-	-	-	-	-	5 217	-	-
<b>Community Assets</b>		<b>5 917</b>	<b>5 917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(70)</b>	<b>(70)</b>	<b>5 847</b>	<b>732</b>	<b>750</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operational Buildings</i>		200	200	-	-	-	-	(200)	(200)	-	209	214
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>6</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(200)</b>	<b>(200)</b>	<b>-</b>	<b>209</b>	<b>214</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>492</b>	<b>492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>492</b>	<b>514</b>	<b>527</b>
<b>Machinery and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>		<b>560</b>	<b>560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(360)</b>	<b>(360)</b>	<b>200</b>	<b>585</b>	<b>600</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

<b>Total Capital Expenditure to be adjusted</b>	4											
Roads Infrastructure		19 633	19 555	-	-	-	-	(744)	(744)	18 811	17 388	18 353
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	284	284	284	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>19 633</b>	<b>19 555</b>	-	-	-	-	<b>(460)</b>	<b>(460)</b>	<b>19 095</b>	<b>17 388</b>	<b>18 353</b>
Community Facilities		22 118	21 914	-	-	-	-	540	540	22 454	18 620	19 086
Sport and Recreation Facilities		5 240	5 240	-	-	-	-	126	126	5 366	23	24
<b>Community Assets</b>		<b>27 358</b>	<b>27 154</b>	-	-	-	-	<b>666</b>	<b>666</b>	<b>27 820</b>	<b>18 643</b>	<b>19 110</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 107	2 107	-	-	-	-	(907)	(907)	1 200	2 202	2 257
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>2 107</b>	<b>2 107</b>	-	-	-	-	<b>(907)</b>	<b>(907)</b>	<b>1 200</b>	<b>2 202</b>	<b>2 257</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 105	1 105	-	-	-	-	(1)	(1)	1 104	1 155	1 184
<b>Intangible Assets</b>		<b>1 105</b>	<b>1 105</b>	-	-	-	-	<b>(1)</b>	<b>(1)</b>	<b>1 104</b>	<b>1 155</b>	<b>1 184</b>
Computer Equipment		1 332	1 332	-	-	-	-	80	80	1 412	1 392	1 427
Furniture and Office Equipment		3 134	3 134	-	-	-	-	(550)	(550)	2 584	2 566	2 630
Machinery and Equipment		2 818	3 100	-	-	-	-	234	234	3 334	1 945	1 994
Transport Assets		5 345	5 345	-	-	-	-	2 697	2 697	8 043	2 161	2 215
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>62 833</b>	<b>62 833</b>	-	-	-	-	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>											
Roads Infrastructure		165 115	165 037	-	-	-	-	(5 245)	(5 245)	159 792	151 944	138 444
Storm water Infrastructure		1 420	1 420	-	-	-	-	(777)	(777)	644	2 256	3 113
Electrical Infrastructure		2 561	2 561	-	-	-	-	(2 561)	(2 561)	-	2 561	2 561
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		382	382	-	-	-	-	284	284	666	382	382
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>169 478</b>	<b>169 400</b>	-	-	-	-	<b>(8 299)</b>	<b>(8 299)</b>	<b>161 101</b>	<b>157 143</b>	<b>144 499</b>
Community Assets		272 841	272 637	-	-	-	-	2 826	2 826	275 463	277 586	282 874
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		30 302	30 302	-	-	-	-	478	478	30 780	30 302	30 302
Other Assets		83 057	83 057	-	-	-	-	(7 782)	(7 782)	75 276	87 098	91 241
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		961	961	-	-	-	-	392	392	1 352	1 350	1 339
Computer Equipment		4 029	4 029	-	-	-	-	276	276	4 305	4 498	4 979
Furniture and Office Equipment		7 827	7 827	-	-	-	-	(1 647)	(1 647)	6 179	7 431	7 539
Machinery and Equipment		11 954	12 236	-	-	-	-	(4 048)	(4 048)	8 188	10 993	10 008
Transport Assets		35 292	35 292	-	-	-	-	2 049	2 049	37 341	30 323	25 229
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>615 740</b>	<b>615 740</b>	-	-	-	-	<b>(15 755)</b>	<b>(15 755)</b>	<b>599 985</b>	<b>606 724</b>	<b>598 012</b>

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

<b>EXPENDITURE OTHER ITEMS</b>												
<u>Depreciation &amp; asset impairment</u>		54 038	54 038	-	-	-	-	1 000	1 000	55 038	56 469	57 881
<u>Repairs and Maintenance by asset class</u>	3	16 185	16 185	-	-	-	-	853	853	17 038	16 914	17 336
<i>Roads Infrastructure</i>		6 500	6 500	-	-	-	-	(500)	(500)	6 000	6 793	6 962
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		6 500	6 500	-	-	-	-	(500)	(500)	6 000	6 793	6 962
<i>Community Facilities</i>		4 650	4 432	-	-	-	-	(332)	(332)	4 100	4 859	4 981
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		4 650	4 432	-	-	-	-	(332)	(332)	4 100	4 859	4 981
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		1 900	2 118	-	-	-	-	155	155	2 273	1 986	2 035
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		1 900	2 118	-	-	-	-	155	155	2 273	1 986	2 035
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		66	66	-	-	-	-	-	-	66	69	71
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		644	644	-	-	-	-	(171)	(171)	474	673	690
<b>Transport Assets</b>		2 425	2 425	-	-	-	-	1 700	1 700	4 125	2 534	2 597
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>70 223</b>	<b>70 223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 853</b>	<b>1 853</b>	<b>72 076</b>	<b>73 383</b>	<b>75 218</b>

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

**Table B10 - Basic Service Delivery Measurement**

KZN436 Dr Nkosazana Dlamini Zuma - Table B10 Consolidated Basic service delivery measurement - 26/02/2026											
Description	Ref	Budget Year 2025/26								Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	
<b>Household service targets</b>	1										
<b>Water:</b>											
Piped water inside dwelling		-	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>											
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>											
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (> min.service level)		-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>											
Removed at least once a week (min.service)		-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	2 365	2 365	2 365	2 365	2 365	11 823	11 823	-
Using communal refuse dump		-	-	40 297	40 297	40 297	40 297	40 297	201 485	201 485	-
Using own refuse dump		-	-	2 393	2 393	2 393	2 393	2 393	11 965	11 965	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	45 055	45 055	45 055	45 055	45 055	225 273	225 273	-
<b>Total number of households</b>	5	-	-	45 055	45 055	45 055	45 055	45 055	225 273	225 273	-
<b>Households receiving Free Basic Service</b>	15										
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		3 286	3 437	3 595	-	-	-	-	3 595	7 032	3 595
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided (R'000)</b>	16										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		202	212	221	176	-	-	-	398	609	221
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>											
<b>Total cost of FBS provided</b>		202	212	221	176	-	-	-	398	609	221
<b>Highest level of free service provided</b>											
Property rates (R'000 value threshold)		-	-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)		-	-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	17										
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in Water (in excess of 6 kilolitres per indigent household per month)		24 882	24 882	-	-	-	-	-	-	24 882	26 652
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		-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		24 882	24 882	-	-	-	-	-	-	24 882	26 652

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

**PART 2 – SUPPORTING DOCUMENTATION**

**2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS**

**Adjustment Budget on Financial Performance (Revenue and Expenditure)**

The table below shows the budget statement performance of the Municipality

DESCRIPTION	2025/2026 Final Budget	Amendments	2025/2026 Adjustment Budget	2026/2027 Budget	2027/2028 Budget
Total Operating Revenue	- 262 516 529	458 433	- 262 058 096	- 261 588 940	- 271 702 415
Total Operating Expenditure	297 684 374	141 478	297 825 852	310 844 650	320 737 285
<b>(Surplus)/ Deficity befor Capital Transfers</b>	<b>35 167 845</b>	<b>599 911</b>	<b>35 767 756</b>	<b>49 255 710</b>	<b>49 034 869</b>
Transfers from Capital Grants	- 38 868 000	- 532 870	- 39 400 870	- 35 446 000	- 36 941 000
<b>(Surplus)/ Deficity after Capital Transfers</b>	<b>- 3 700 155</b>	<b>67 041</b>	<b>- 3 633 114</b>	<b>13 809 710</b>	<b>12 093 869</b>
Capital Expenditure	62 832 633	1 759 089	64 591 722	60 886 126	60 855 058
<b>(Surplus)/ Deficity after Capital Expenditure</b>	<b>59 132 478</b>	<b>1 826 130</b>	<b>60 958 608</b>	<b>74 695 836</b>	<b>72 948 927</b>
<b>Other Grants</b>					
Electrification				- 5 000 000	- 5 226 000

Table above provides a summary of the budget adjustment of the municipality in the revenue, operating and capital expenditure. Operational revenue of the municipality has slightly decreased from R262.5 million to R262.1 million in the adjustment budget and that is 0.1% increase when compared to the original budget. The major contributing factor to this is the Decrease in interest received from investments increase.

Operational expenditure has slightly increased from R297.6 million to R297.8 million in the adjustment budget when compared to the original budget.

The Municipality has an operating deficit of R35.7 million, whilst it has a surplus of R3.6 million after transfers from capital Grants.

**2.2 ADJUSTMENTS TO BUDGET FUNDING**

For Dr Nkosazana Dlamini Zuma Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times, strong revenue and expenditure management are fundamental

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

to the financial sustainability of every municipality. The reality is that we are faced with developed backlogs poverty and high rate of unemployment.

The expenditure to be incurred to address these challenges will inevitably always exceed available funding, hence difficult choices must be made in relation to tariff increase and balancing expenditure against realistically anticipated revenue.

The operational and capital budget is typically funded by grants as the municipality is grant dependent and less of the revenue generated by the Municipality. The municipality has a total revenue budget of R301.4 million. That revenue will be used to fund the operational expenditure of R297.8 million and Capital expenditure of R69.6 million. The municipality has also used its own reserves to fund the expenditure difference.

Table B8 below provides a reconciliation of the cash reserves or accumulated surplus in the adjustment budget.

KZN436 Dr Nkosazana Dlamini Zuma - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	70 039	70 039	-	-	-	-	46 799	46 799	116 839	62 589	56 585
Other current investments > 90 days		78 941	78 941	-	-	-	-	(8 015)	(8 015)	70 926	91 184	103 733
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>148 980</b>	<b>148 980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38 785</b>	<b>38 785</b>	<b>187 765</b>	<b>153 773</b>	<b>160 318</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	(0)	(0)	(0)	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(4 077)	(4 077)	-	-	-	-	393	393	(3 683)	(3 818)	(3 553)
Other working capital requirements	2	14 212	14 212	-	-	-	-	20 784	20 784	34 996	38 945	40 176
Other provisions		12 041	12 041	-	-	-	-	4 095	4 095	16 136	13 526	15 048
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		6 831	6 831	-	-	-	-	(2 149)	(2 149)	4 682	6 831	6 831
<b>Total Application of cash and investments:</b>		<b>29 007</b>	<b>29 007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23 124</b>	<b>23 124</b>	<b>52 130</b>	<b>55 484</b>	<b>58 502</b>
<b>Surplus(shortfall)</b>		<b>119 974</b>	<b>119 974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 661</b>	<b>15 661</b>	<b>135 634</b>	<b>98 289</b>	<b>101 816</b>

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

Table SB7 below provides details of the Government Grants and Subsidies Receipts differentiated between National & Provincial Governments.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 26/02/2026										
Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		174 254	174 254	-	-	-	-	174 254	176 327	184 299
Operational Revenue:General Revenue:Equitable Share		170 119	170 119	-	-	-	-	170 119	169 227	176 873
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 135	2 135	-	-	-	-	2 135	-	-
Local Government Financial Management Grant [Schedule 5B]		2 000	2 000	-	-	-	-	2 000	2 100	2 200
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	5 000	5 226
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		4 933	4 933	-	-	525	525	5 458	5 083	5 321
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 933	4 933	-	-	525	525	5 458	5 083	5 321
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	6	179 187	179 187	-	-	525	525	179 712	181 410	189 620
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		38 868	38 868	-	-	-	-	38 868	35 446	36 941
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		38 868	38 868	-	-	-	-	38 868	35 446	36 941
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	6	38 868	38 868	-	-	-	-	38 868	35 446	36 941
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		218 055	218 055	-	-	525	525	218 580	216 856	226 561

Government Grants and Subsidies Receipts from provincial (Department of Sport, Arts and Culture) have increased by R525 Thousands.

**2.3 ADJUSTMENT TO EXPENDITURE ON ALLOCATIONS AND GRANTS PROGRAMMES**

The following table indicates the municipality's adjustment for expenditure on transfers and programmes.

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 26/02/2026										
Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2026/27	+2 2027/28
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		176 072	175 844	-	-	1 370	1 370	177 213	183 811	190 575
Operational Revenue:General Revenue:Equitable Share		171 937	171 709	-	-	1 370	1 370	173 078	176 711	183 149
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 135	2 135	-	-	-	-	2 135	-	-
Local Government Financial Management Grant [Schedule 5B]		2 000	2 000	-	-	-	-	2 000	2 100	2 200
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	5 000	5 226
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		4 934	4 934	-	-	485	485	5 419	5 115	5 242
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 934	4 934	-	-	485	485	5 419	5 115	5 242
Parent Municipality/ Entity		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	6	181 006	180 778	-	-	1 855	1 855	182 633	188 926	195 818
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		33 798	33 798	-	-	-	-	33 798	30 823	32 123
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		33 798	33 798	-	-	-	-	33 798	30 823	32 123
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	133	133	133	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	133	133	133	-	-
<b>Total Capital Transfers and Grants</b>	6	33 798	33 798	-	-	133	133	33 931	30 823	32 123
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		214 804	214 576	-	-	1 988	1 988	216 564	219 748	227 940

**2.4 ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY**

The municipality does not have any grants transfers or allocations made to another municipality or institutions. The amount of R2.1 million appearing on Table B4 as Transfers and subsidies is for Free Basic Electricity paid to Eskom for indigents and bursaries for external students that are paid to universities.

**2.5 ADJUSTMENT TO COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS**

The are no adjustments that were made to the remuneration for councillors.

Employee related costs have Decreased from R 104.3 million to R 103.6 million when compared to original budget because the recruitment process of vacant positions would take place after the adjustment budget is approved

## DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026

### 2.6 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The SDBIP is aligned with both the revised budget and the Integrated Development Plan (IDP) for 2025/2026 financial year. This section provides details regarding the proposed adjustment on the main 2025/2026 SDBIP scorecard per department where requested.

There have been several indicators on which the targets have been adjusted. Where adjustments were made, reasons were provided to ensure transparency and audit defensibility, including:

- Improvement of KPI definitions
- Alignment to approved budget
- Correction of technical inconsistencies
- Strengthening of measurability and reporting credibility

The following table shows the summary of the Adjustment

<b>NAME OF THE DEPARTMENT</b>	<b>NO. OF INDICATORS/ TARGETS IN THE ORIGINAL 2025/26 TOP-LAYER SDBIP</b>	<b>NO. OF INDICATORS/ TARGETS IN THE 2025/26 ADJUSTED TOP-LAYER SDBIP</b>
PWBS	17	23
CSS	9	9
OMM	9	10
CORP	9	4
BTO	9	9
DTPS	8	9
<b>TOTAL NO OF INDICATORS</b>	<b>61</b>	<b>64</b>

**2.7 ADJUSTMENTS TO CAPITAL EXPENDITURE**

Table B5 below indicates the summary of the municipality's adjustments budget on capital expenditure. The municipality's capital expenditure has increased from R62.8 million to R64.5 million in the adjustment budget when compared to the original budget that was approved in May 2025, and that is an overall of R1.7 million. The municipality funded most of its capital expenditure by accumulated surplus from 2024/25 financial year and other savings that the municipality has made. Grant allocation for 2025/2026 financial year was not sufficient for the municipality to render services to its communities.

**DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026**

KZN436 Dr Nkosazana Dlamini Zuma - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2026/27	+2 2027/28
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - EXECUTIVE AND COUNCIL	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		100	100	-	-	-	-	150	150	250	105	107
Vote 3 - CORPORATE SERVICES		120	120	-	-	-	-	-	-	120	125	129
Vote 4 - COMMUNITY SERVICES		3 360	3 360	-	-	-	-	(1 580)	(1 580)	1 780	3 511	3 599
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		41 151	41 151	-	-	-	-	1 318	1 318	42 469	31 929	33 257
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	<b>44 731</b>	<b>44 731</b>	-	-	-	-	<b>(112)</b>	<b>(112)</b>	<b>44 619</b>	<b>35 670</b>	<b>37 091</b>
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - EXECUTIVE AND COUNCIL	2	231	231	-	-	-	-	91	91	322	137	141
Vote 2 - BUDGET AND TREASURY		1 721	1 721	-	-	-	-	1 034	1 034	2 755	442	453
Vote 3 - CORPORATE SERVICES		2 562	2 562	-	-	-	-	(241)	(241)	2 321	2 677	2 744
Vote 4 - COMMUNITY SERVICES		6 798	6 798	-	-	-	-	230	230	7 028	4 537	4 650
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		6 384	6 384	-	-	-	-	657	657	7 041	3 671	3 763
Vote 6 - PLANNING AND DEVELOPMENT		405	405	-	-	-	-	100	100	505	319	327
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>18 102</b>	<b>18 102</b>	-	-	-	-	<b>1 871</b>	<b>1 871</b>	<b>19 973</b>	<b>11 783</b>	<b>12 077</b>
<b>Total Capital Expenditure - Vote</b>		<b>62 833</b>	<b>62 833</b>	-	-	-	-	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		<b>4 734</b>	<b>4 734</b>	-	-	-	-	<b>1 034</b>	<b>1 034</b>	<b>5 768</b>	<b>3 486</b>	<b>3 573</b>
Executive and council		231	231	-	-	-	-	91	91	322	137	141
Finance and administration		4 503	4 503	-	-	-	-	943	943	5 446	3 349	3 433
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>10 495</b>	<b>10 495</b>	-	-	-	-	<b>(1 471)</b>	<b>(1 471)</b>	<b>9 024</b>	<b>8 400</b>	<b>8 610</b>
Community and social services		4 717	4 717	-	-	-	-	(1 321)	(1 321)	3 396	4 929	5 052
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		5 778	5 778	-	-	-	-	(150)	(150)	5 628	3 471	3 557
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>42 403</b>	<b>42 403</b>	-	-	-	-	<b>1 368</b>	<b>1 368</b>	<b>43 772</b>	<b>34 627</b>	<b>36 022</b>
Planning and development		34 363	34 504	-	-	-	-	283	283	34 787	29 308	30 571
Road transport		8 040	7 899	-	-	-	-	1 086	1 086	8 985	5 318	5 451
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>900</b>	<b>900</b>	-	-	-	-	<b>661</b>	<b>661</b>	<b>1 561</b>	<b>941</b>	<b>964</b>
Energy sources		-	-	-	-	-	-	133	133	133	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		800	800	-	-	-	-	(156)	(156)	644	836	857
Waste management		100	100	-	-	-	-	684	684	784	105	107
Other		4 300	4 300	-	-	-	-	167	167	4 467	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>62 833</b>	<b>62 833</b>	-	-	-	-	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>
<b>Funded by:</b>												
National Government		33 798	33 798	-	-	-	-	-	-	33 798	30 823	32 123
Provincial Government		-	-	-	-	-	-	533	533	533	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>33 798</b>	<b>33 798</b>	-	-	-	-	<b>533</b>	<b>533</b>	<b>34 331</b>	<b>30 823</b>	<b>32 123</b>
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>29 034</b>	<b>29 034</b>	-	-	-	-	<b>1 226</b>	<b>1 226</b>	<b>30 261</b>	<b>16 630</b>	<b>17 046</b>
<b>Total Capital Funding</b>		<b>62 833</b>	<b>62 833</b>	-	-	-	-	<b>1 759</b>	<b>1 759</b>	<b>64 592</b>	<b>47 453</b>	<b>49 169</b>

## 2.8 OTHER SUPPORTING DOCUMENTS

### 2.8.1 Operating revenue

The major contributing factor to the revenue of Dr NDZ Municipality are grants; the municipality has a low collection on rates, refuse, traffic fines, and other revenue. This is an indication that the municipality is highly dependent on grants, the contributing factor on this dependence is that most of Dr NDZ Municipal communities are in rural areas, as a result the municipality is not generating any revenue from them.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed to the municipality. Furthermore, the Municipality has undertaken various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government. Amongst other things that the municipality has done is that of strengthening the municipality's debt collection unit. The collection unit is following on customers with the collection process mostly on customers where there has been no payment to account for several months, which we have seen responses with customers settling their account in full and other coming forward to make payments arrangements. The municipality is doing everything in its powers to collect the outstanding debts from customers and to decrease the aging debt. The municipality has appointed attorneys to assist in debt collection and is also planning to recover cash in terms of a debt collection strategy from consumers to ensure sufficient cash is available to meet daily requirements.

### 2.8.2 Operating Expenditure

The Municipality's expenditure framework for the 2025/2026 adjustment budget and MTREF is informed by the following:

- 2.8.2.1 Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- 2.8.2.2 Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- 2.8.2.3 The capital programme is aligned to the asset renewal strategy and

## DR NDZ MUNICIPALITY ADJUSTMENT BUDGET FOR 2025/2026

backlog eradication plan; and

- 2.8.2.4 Operational gains and efficiencies will be directed to funding the capital budget and other core services.

### **2.8.3 Financial Modelling and Key Planning Drivers**

As part of the compilation of the 2025/2026

MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2025/2026 MTREF:

- 2.8.3.1 Municipal growth
- 2.8.3.2 Policy priorities and strategic objectives
- 2.8.3.3 Asset maintenance
- 2.8.3.4 Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- 2.8.3.5 Performance trends
- 2.8.3.6 The approved 2025/2026 budget and performance against the SDBIP
- 2.8.3.7 Cash Flow Management Strategy
- 2.8.3.8 Debtor Payment Levels
- 2.8.3.9 Loan and Investment Possibilities
- 2.8.3.10 The need for tariffs increases versus the ability of the community to pay for services.
- 2.8.3.11 Improved and Sustainable Service Delivery

#### **2.8.4 Overview of Alignment of Adjustment Budget with IDP and SDBIP**

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.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. 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.

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The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

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 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP but must also conduct its affairs in a manner which is consistent with its IDP.

### 2.9 QUALITY CERTIFICATE