



DR NKOSAZANA DLAMINI ZUMA MUNICIPALITY

PRESENTS

2026/2027 TO 2028/29

DRAFT MEDIUM-TERM REVENUE AND EXPENDITURE FORECASTS

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1. PART ONE – ANNUAL BUDGET

1.1 MAYORS REPORT

Introduction

Speaker, Deputy Mayor, Members of Executive, Chief Whip, MPAC Chairperson, Chairperson for Women’s Caucus, Honourable Councillors, ONdabezitha, Municipal Management and municipal officials, Greetings.

It is a pleasure, in my capacity as Mayor of Dr Nkosazana Dlamini Zuma Municipality, to present the Draft medium-term revenue and expenditure framework (MTREF) for 2026/2027 financial year and ensuing two years. In terms of section 21(2) (a)-(c) of the MFMA – ‘when preparing the annual budget, the mayor of a municipality must:

(a) Take into account the municipality’s integrated development plan (IDP);

(b) take all reasonable steps to ensure that the municipality revises the IDP in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;

(c) take into account the national budget, the relevant provincial budget, the national government’s fiscal and macro-economic policy, the annual Division of Revenue Act (DoRA) and any agreements reached in the Budget Forum’.

The intention is to bring forth the highlights contained within the draft budget in its current form to facilitate a process of consultation leading to the compilation of a draft budget for the 2026/2027 financial year. It is indeed our stated intention, as the Dr Nkosazana Dlamini Zuma Local Municipality, that the budget for the 2026/2027 financial year to be tabled at the end of March 2026 should be a product of rigorous review and extensive consultation such that the limited resources available are allocated towards satisfying the community’s priorities and that the budget preparation process itself complies with relevant legislations.

The Council of Dr Nkosazana Dlamini Zuma Municipality, in terms of section 75A of the Local Government Municipal Systems Act (Act 32 of 2000), must also approve and adopt with effect from 1 July 2026, the tariffs for property rates, the tariffs for solid waste services and the tariffs for other services.

The Council should note that the municipality is currently transacting on mSCOA version 7.1. However, the municipality has reduced the challenges in the past years and during the adjustment budget 2025/2026 that were affecting the financial position and cash flow. Even though the challenges were reduced, the municipality is still addressing few challenges to be 100% mSCOA compliant, and we are optimistic that all the challenges will be resolved as time goes on.

The municipality is currently preparing the draft MTREF using mSCOA version 7.1 that the municipality will be transacting on by the 1st of July 2026 and this indicates that there is lot of work that is being done and that still need to be done ensure that the municipality complies with the regulations.

The municipality has applied the sound financial management principles when compiling the draft mSCOA budget to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically, and equitably to all communities. The Municipality business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items in order to adhere to the Municipal Cost Containment Regulations. It should be noted that the municipality has done tremendously well on implementing some strategies to reduce excessive spending on non-core and consultancy fees.

The Dr Nkosazana Dlamini Zuma Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring that people lead government.

The draft budget presentation reflects the following summary estimates:

DESCRIPTION	2025/2026 Final Budget	2025/2026 Adjustment Budget	2026/2027 Draft Budget	2027/2028 Budget	2027/2028 Budget
REVENUE					
PROPERTY RATES AND PENALTIES	- 54 293 639	- 54 293 639	- 58 636 750	- 60 571 763	- 62 510 059
WASTE MANAGEMENT:REFUSE REMOVAL	- 4 861 014	- 5 421 671	- 6 160 342	- 6 314 350	- 6 472 209
LICENCES AND PERMMITS	- 1 215 855	- 1 345 855	- 1 382 254	- 1 416 810	- 1 452 230
TRAFFIC:COURT FINES	- 602 728	- 702 728	- 920 850	- 943 871	- 967 468
GOVERNMENT GRANTS AND SUBSIDIES	- 179 187 000	- 179 712 000	- 176 230 000	- 173 128 000	- 185 247 000
INTEREST EARNED - EXTERNAL INVESTMENTS	- 16 731 673	- 13 731 673	- 14 423 737	- 14 784 330	- 15 153 939
OTHER REVENUE	- 5 624 620	- 6 850 530	- 7 429 125	- 7 672 313	- 7 916 232
TOTAL REVENUE EXCLUDING INEP	- 262 516 529	- 262 058 096	- 265 183 057	- 264 831 438	- 279 719 137

Property Rates

- Property rates are the second highest source of revenue. The latest General Valuation roll was implemented with effect from 1 July 2022. Property rates tariffs have been increased by 3,4% in the 2026/2027 financial year, 3,3% in the 2027/2028 and 3,2% in the 2028/2029 financial years.

WASTE MANAGEMENT: REFUSE REMOVAL

Premise based removal (Residential Frequency) -Himeville & Underberg	Once a week
Premise based removal (Residential Frequency)- Creighton	2 times a week
Premise based removal (Business Frequency)- Himeville & Underberg	4 times a week
Premise based removal (Business Frequency)- Creighton	2 times a week
Premise based removal (Business Frequency)- Bulwer	3 times a week
Premise based removal (Business Frequency)- Donnybrook	2 times a week
Bulk Removal (Frequency)-Himeville	once a week
Bulk Removal (Frequency) -Creighton	2 times a week
Removal Bags provided (Yes/No)	Yes
Garden refuse removal Included in the monthly charges (Yes/No)	No
Street Cleaning Frequency in CBD daily	Daily
How soon are public areas cleaned after events (24hours/48hours/longer) – Himeville/Underberg and Creighton/Bulwer/Donnybrook	24 hours

Clearing of illegal dumping (24hours/48hours/longer)	24 hours
Recycling or environmentally friendly practices (Yes/No)	Yes

- The demands of citizens are continuous and so are the expectations of sound service delivery. It is therefore appropriate for the municipality to introduce a cost reflective tariffs phase in approach. The rationale for setting fees and charges at adequate levels is to promote financial stability by recovering all the costs associated with the rendering of a service.
- Based on the segment's reports prepared for the year 2020/2021, 2021/2022, 2022/2023, 2023/2024 and 2024/2025 The municipality has been providing the refuse removal and processing services at deficit. The expenses relating to the refuse removal and processing such as Employee related costs, Annual charge on assets and Operational costs have increased by almost 3 million in the past 3 years, this may be due to number of contributing factors, fuel, and maintenance cost hikes and well as increase in related assets utilization charge.
- The revenue on the other has not increase with the same margin. This can be attributed number of factors, National Treasury budgetary guidelines being implemented, and affordability of the tariffs yielding unsuitable results for an increase. For trading services, we would need to consult relevant stakeholders and customers in order to consider approving a catch-up schedule where for the next 10 years, the municipality adds a 10% increase on top of the national treasury budget circular to reduce losses, given all circumstances.

Goods /Service	Dr Nkosazana Dlamini Zuma Municipality Tariffs 2025/2026	Dr Nkosazana Dlamini Zuma Municipality Tariffs 2026/2027
RAT01: RESIDENTIAL PROPERTIES	2.01	2.09
RAT02: BUSINESS, COMMERCIAL, INDUSTRIAL PROPERTIES	3.22	3.33
RAT03: AGRICULTURAL PROPERTIES	0.50	0.52
RAT04: PUBLIC SERVICE PURPOSES	2.01	2.09
RAT05: PUBLIC SERVICE INFRASTRUCTURE	0.50	0.52
RAT06: PUBLIC BENEFIT ORGANISATION	0.50	0.52
RAT10: RESIDENTIAL SMALL HOLDING	2.01	2.09
RAT12: VACANT LAND	2.01	2.09
UNAUTHORISED USE OF RESIDENTIALLY ZONED PROPERTIES	6.06	6.28
UNAUTHORISED USE - BUSINESS, COMMERCIAL, INDUSTRIAL PROPERTIES	9.65	10.00
MULTIPURPOSE*	*	*
*Multiple properties will be rated according to the multiple purposes as defined in the Act. This is defined as properties that have multiple use categories; however, all the categories will be billed on the same stand and account.		
REFUSE REMOVAL		
Government Housing	880	913
Residential Properties	5238	5432
Residential Properties: Creighton, Bulwer and Donnybrook	1721	1784
Tourism & Hospitality Urban properties	5238	5432
Agriculture & Residential smallholding properties	5238	5432
Bulk Refuse	123609	128182
Goods /Service		
Business and other properties are billed for the sum of the business within each Centre/Mall/Property.		

Business & Other properties		
Commercial	6 855	7 109
Large	26 743	27 733
“Significant volume of waste and difficult to handle”		
Medium	13 232	13 721
Small	6 476	6 716
Garden Refuse (per load)	344.52	357.26724
Illegal Dumping		
All illegal dumping will be charge R5 000 as a fine	5 000	5 000
ROAD ENDOWMENTS		
1. 90-200 sqm	2 577	2 672
2. 201 – 400 sqm	5 156	5 347
3. 401 – 800 sqm	9 021	9 355
>801 sqm	12 887	13 364
CEMETERY		
1 Indigent burial fee	377	391
2 burial fees	1006	1044
3 ashes burial fee	125	130
4 cemetery fees	1256	1302

GOVERNMENT GRANTS AND SUBSIDIES

Item Description	2025/2026 Final Budget	Adjustment Budget	2026/2027 DRAFT BUDGET	2027/2028 BUDGET	2028/2029 BUDGET
National Governments:Local Government Financial Management Grant	- 2 000 000	- 2 000 000	- 2 100 000	- 2 200 000	- 2 300 000
National Revenue Fund:Equitable Share	- 170 119 000	- 170 119 000	- 166 587 000	- 165 256 000	- 177 275 000
Capacity Building and Other:Provincialisation of Libraries	- 3 214 000	- 3 214 000	- 3 358 000	- 3 515 000	- 3 515 000
Capacity Building and Other:Community Library Services Grant	- 1 719 000	- 2 244 000	- 2 029 000	- 1 806 000	- 1 806 000
Museum Subsidies	-	-	- 335 000	- 351 000	- 351 000
National Government:Municipal Infrastructure Grant	- 38 868 000	- 38 868 000	- 33 242 000	- 36 587 000	- 37 650 000
National Governments:Expanded Public Works Programme	- 2 135 000	- 2 135 000	- 1 811 000	-	-
Intergrated National Electrification Programme	-	-	- 1 880 000	- 4 544 348	- 4 749 565
TOTAL GOVERNMENT GRANTS AND SUBSIDIES	- 218 055 000	- 218 580 000	- 211 342 000	- 214 259 348	- 227 646 565

The Municipality is 72% depended on Government grants and subsidies. The Revenue enhancement strategy is being reviewed as part of the plan to improve the municipal revenue.

OPERATING EXPENDITURE FOR 2026/27 FINANCIAL YEAR

DESCRIPTION	2025/2026 Original Budget	2025/2026 Adjustment Budget	2026/2027 Draft Budget	2027/2028 Budget	2027/2028 Budget
OPERATING EXPENDITURE					
EMPLOYEE RELATED COST	104 371 989	102 372 664	106 490 404	108 726 792	111 444 961
COUNCILLORS REMUNERATION	14 498 746	14 498 746	14 338 721	14 697 189	15 064 619
GENERAL EXPENDITURE/CONTRACTED SERVICES	71 161 296	75 268 923	75 149 144	77 728 678	80 354 644
PROGRAMMES	25 012 682	25 390 482	24 375 152	25 160 152	25 972 680
REPAIRS AND MAINTENANCE	16 535 219	17 017 914	17 377 063	16 221 215	16 647 645
PROVISIONS	64 104 443	61 402 917	59 994 993	61 523 267	63 087 019
ELECTRIFICATION PROJECTS	2 000 000	1 874 200	1 634 783	1 675 652	1 717 543
TOTAL OPERATING EXPENDITURE	297 684 374	297 825 846	299 360 260	305 732 946	314 289 111

The overall operating expenditure increased by 0.5% or R 1.5 million when compared to the 2025/2026 adjustment due to the increase in employee related costs by CPI plus 0.75% in terms of the Salary & Wage Collective Agreement.

EMPLOYEE RELATED COSTS

Employee related costs have an overall increase of 4% when compared to 2025/2026 Adjusted Budget. Employee Related Costs ratio is 40.6% of the total operating costs budget. This percentage includes budget for long service award, leave gratuity and post medical aid benefit. There are no new positions considered in this budget. The Job evaluation implemented in 2021 continued to put

weight on the Employee Costs budget. The implementation of cost containment measures during planning and insourcing of certain operational activities yielded a reduction of operational costs, which has an undesirable impact on the employee related costs ratio over total operating expenditure.

DISASTER MANAGEMENT

A budget of **R2 701 390.00** has been set aside, in order to ensure improved and integrated Institutional Capacity and Responses to Disaster Incidents or Disasters by June 2026. The following activities will be conducted during the year.

- Conduct Firebreaks in fire high risk areas
- Conduct Disaster Management Advisory and Community Safety Forum
- Review of the Disaster Management Sector Plan
- Procurement of Disaster Relief Material
- Conduct Integrated Community Safety Awareness Campaigns
- Procurement and Installation of Lightning Conductors in high-risk areas
- Conduct Fire Safety Inspections

A Budget of R 780 000 has been set aside for the procurement of Parkhome for Creighton Disaster and Fire Services satellite office.

LIBRARY MANAGEMENT SERVICES

To ensure improvement of literacy levels and encourage culture of reading by 30 June 2027. The Municipality has set aside **R700 000**;

The following items/projects will be procured in the upcoming Financial Year

1. Addition of Computer Equipment
2. Installation of Creighton library circulation counter

3. Partitioning of Bulwer library
4. Land scaping/upgrading of Underberg Library

TRAFFIC MANAGEMENT

To ensure improved community safety, road safety and reduce crime through integrated stakeholder coordination and awareness:

10 Multi -Stakeholder Roadblocks will be conducted during the year.

Local Roadblocks will also be conducted daily by our law enforcement officers.

COMMUNITY PROGRAMMES

Item Description	2025/2026 Final Budget	Adjustment Budget	2026/2027 DRAFT BUDGET	2027/2028 BUDGET	2028/2029 BUDGET
PROGRAMMES					
Senior Citizen and Women	182 500	173 000	173 000	177 325	181 758
HIV/TB	146 500	151 500	131 500	134 788	138 157
Sukhuma Sakhe	1 037 500	1 032 500	1 032 500	1 058 313	1 084 770
Child Programmes	124 000	124 000	124 000	127 100	130 278
Disability Programs	157 000	157 000	157 000	160 925	164 948
Gender	313 000	313 000	266 000	272 650	279 466
Youth Development	1 518 000	1 633 000	3 365 800	3 449 945	3 536 194
Arts and Culture projects	891 452	883 452	695 000	712 375	730 184
Bulwer Community Service Center	373 000	343 000	280 000	287 000	294 175
Mayoral Cup	1 680 000	1 563 000	1 528 000	1 566 200	1 605 355
Sport Development Project	436 500	406 500	386 500	396 163	406 067
LED Programmes	3 891 067	4 246 537	3 436 595	3 591 242	3 752 848
Tourism Programmes	1 383 520	1 168 050	1 371 900	1 433 636	1 498 149
Communication	1 100 000	1 114 000	960 000	1 003 200	1 048 344
Community Functions	1 091 836	1 184 836	1 480 000	1 517 000	1 554 925
Public Participation	640 000	666 800	700 000	717 500	735 438
Ward Committees	4 210 000	3 834 500	3 260 000	3 341 500	3 425 038
Spluma	1 500 000	1 289 000	900 000	940 500	982 823
Employee Wellness	749 807	519 807	525 702	549 359	574 080
EPWP, Learnerships and Internships	2 012 000	3 012 000	2 014 780	2 065 150	2 116 778
Bursaries External Students	1 575 000	1 575 000	1 586 875	1 658 284	1 732 907
TOTAL PROGRAMMES	25 012 682	25 390 482	24 375 152	25 160 152	25 972 680

YOUTH DEVELOPMENT, SPORT, ARTS AND CULTURE, DEVELOPMENT, AND MAYORAL CUP,

To promote youth development through SMME development of Sport, Arts, Culture, and Recreation by Conducting the following competitions by June 2027

Programmers and projects earmarked as follows:

- 1xBongumusa Marathon,
- 1x Sani stagger Marathon,
- 1x Harry Gwala Summer Cup,
- 1x Sazi Langa training Marathon,
- 1x Youth Games,
- 1x School sport program,
- 1x Ward Cultural Competition
- 1x Mayoral Cup and
- 1x Willy Mtolo cross Country

Conduct 10 trainings by June 2027

- 1x Jockeys training conducted,
- 1x training on GBV and Femicide
- 1x training of sport coaches,
- 1x training of artists,
- 1x training of crafters,
- 1x training of 30 youth on driving skills
- 1x training of 30 youth on Security skills
- 1x life skills training

To coordinate and ensure sustainable partnerships through various structures.

- Forums coordinated in 2 Gender Forum (Women& Men)
- Children's Forum

- Senior Citizen's Forum
- Disability Forum
- Local Aids Forum
- Arts and Culture Forum
- Sports Federation
- Youth Council.
- OSS Local Task Team.
- LRC (CWP)

COMMUNICATION, WARD COMMITTEES, COMMUNITY FUNCTION AND PUBLIC PARTICIPATION

A budget of **R6 400 000.00** has been set aside for communication, ward committees, community functions and public participation in order to encourage participation of the local community in the affairs of the municipality by 30 June 2027

LOCAL ECONOMIC DEVELOPMENT

A budget of **R3 436 595.00** has been set aside for LED programmers to promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipment. Different skills Trainings Sessions will be conducted for Emerging Enterprises in the various sectors of the local economy, which include the following:

- Construction Contract Management
- Beauty and Nail Technology
- Clothing and Textile designing
- Massage Therapy
- Plant Production
- Basic Bookkeeping & Saving in the Informal Economy.
- health, Hygiene and Safety in the informal economy.
- Hospitality
- Community House Building

- Body spray/cologne manufacturing
- Business Planning & Financing
- Technical Skills
- Hair Dressing
- 30 SMMEs and Cooperatives will be supported with material/ Equipment.

TOURISM

A budget of **R1 371 900.00** has been set aside for the facilitation and co-ordination of market exposure of local businesses through attendance of various Trade Exhibitions.

- Dundee July
- Splashy fen Festival
- Africa Travel Indaba
- Harry Gwala summer cup

We will also provide support to community tourism initiatives, organizations and individuals i.e.

- 1X Destination Marketing & Tourism Awards Program
- Development of Tourism Brochure
- 3x Tourism Awareness

Underberg has over the years proved itself a “laid back” tourist town forming the core in a web of adjoining tourist destinations including Lesotho, Maluti Drakensberg and other. It also accommodates various economic and commercial activities. In this regard, it proves a stable tourist-oriented property market due to its strategic location.

PLANNING AND DEVELOPMENT

A budget of **R900 000** has been set aside for planning and development projects.

FREE BASIC SERVICES: BASIC SOCIAL SERVICES PACKAGE FOR INDIGENT HOUSEHOLDS

A Budget of **R 750 000** has been set aside for Free Basic Electricity and **R120 000.00** has been set aside for funeral support. Due to the high level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay for normal municipal services. The municipality will continue to offer rebates and exemption to qualifying and registered households.

REPAIRS AND MAINTENANCE

The following budget has been set aside for the R&M to improve access to roads infrastructure, storm water and recreational facilities. It must be stated that the municipality is still struggling to budget for 8% of the total value of our assets. The municipality is still facing the issue of property vandalism which must be dealt with.

Name of the Project	Ward no
Community Assets	
Mphithini Community Hall	12
Mncane Sosibo Community Hall	4
Nkwezela Community Hall	9
Hlafuna Community Hall	10
Sonyongwane Community Hall	8
Himmeville Transfer station	2
Office Building	
Creighton Old Municipal Building	14

CAPITAL BUDGET FOR 2026/2027

A total capital budget of R 61 122 708 has been set aside to improve access to roads infrastructure, storm water and recreational facilities.

- Municipal infrastructure grant is R33 242 000 for the 2026/2027 financial year.

Item Description	2025/2026		2026/2027 Draft Budget	2027/2028 Budget	2028/2029 Budget
	2025/2026 Final Budget	Adjustment Budget			
MIG 2025/2026					
Ekupholeni Creche Ward 11	5 006 607	5 006 607	-	-	-
Phosane Hall Ward 12	7 536 733	7 003 232	27 150	-	-
Glan Maize Community Hall Ward 14	5 487 073	5 364 467	-	-	-
Masameni/Mnywaneni Community Hall	-	56 808	-	-	-
Creighton Artificial Sportfield	-	-	-	-	-
Siyathuthuka Creche Ward 05	19 800	19 800	-	-	-
Maguzwana Sport Field Ward 05	25 806	113 402	-	-	-
Hlane Creche Ward 6	-	-	-	-	-
Gala Creche	-	152 139	-	-	-
Zwelisha Creche Ward 02	19 600	19 600	-	-	-
Khubeni Creche Ward 03	17 344	15 591	-	-	-
Thonsini Community Hall Ward 04	49 520	43 139	-	-	-
Underberg Asphalt Road Phase 02	14 300	14 300	-	-	-
Bulwer Asphalt Road Phase 8 Ward 10	1 944 782	2 665 743	79 503	-	-
Construction of Jackson Street Causeway Ward 10	7 735 330	7 519 546	419 000	-	-
Bulwer Landfill Site Ward 10	-	326 485	5 456 084	11 658 464	19 348 088
Himeville Asphalt Roads Phase 3 (Extention of Thomas) Ward 2	300 000	300 000	3 362 057	12 188 251	9 000 000
Jama Concrete Road Ward 14	300 000	300 000	3 476 652	12 740 285	9 301 912
Creighton Artificial Sportfield Ward14	6 000 000	6 000 000	3 533 401	-	-
Magoso Concrete Road, Ward 08	220 000	-	-	-	-
Construction of Gobhogobho Pedestrian Brigde Ward 10	1 397 035	3 494 949	2 199 421	-	-
Construction of Half my right Pedestrian Brigde Ward 12	1 397 035	162 623	5 676 117	-	-
Construction of Ntwasahlobo Pedestrian Brigde Ward 1	1 397 035	289 573	9 012 616	-	-
TOTAL MIG FUNDING	38 868 000	38 868 001	33 242 000	36 587 000	37 650 000

Item Description	2025/2026		2026/2027 Draft Budget	2027/2028 Budget	2028/2029 Budget
	2025/2026 Final Budget	Adjustment Budget			
INTERNAL FUNDED CAPITAL PROJECTS					
RENEWAL OF GRAVEL ROADS					
Renewal of Gravel Roads	2 800 000	2 518 000	2 900 000	3 030 500	3 166 873
TOTAL FOR RENEWAL OF GRAVEL ROADS	2 800 000	2 518 000	2 900 000	3 030 500	3 166 873
ADMINISTRATIVE CAPITAL EXPENDITURE					
Procurement of Furniture and Equipment	1 691 884	1 721 716	846 000	717 375	739 464
Procurement of Computer Equipment	1 332 250	1 412 250	850 000	877 850	906 693
Procurement of Computer Software	945 000	975 000	1 015 950	1 061 368	1 108 822
Upgrading of Server	491 917	491 917	514 053	537 186	561 359
Procurement of Antivirus Software	160 000	129 000	134 805	140 871	147 210
Installation of Cameras	100 000	100 000	100 000	104 500	109 203
Fiber connection	450 000	240 000	190 000	198 550	207 485
Installation of bullet proof window NUD DLTC	400 000	-	-	-	-
Transport Assets	2 485 181	4 792 575	1 200 000	1 230 000	1 260 750
Installation of creighton library circulation counter	400 000	30 000	150 000	156 750	163 804
Building of DLTC Offices	300 000	50 000	200 000	209 000	218 405
Partitioning of senior librarian office - NUD	200 000	-	-	-	-
Underberg & Himeville Fire Satellite Parkhome	700 000	870 000	780 000	799 500	819 488
Fire Service Water Tanker	2 300 000	3 050 000	800 000	820 000	840 500
Extension of Bulwer CSC Parking space and construction of carpots	560 000	200 000	100 000	102 500	105 063
Fencing of Bulwer CSC	200 000	100 000	100 000	102 500	105 063
Procurement and Installation of Underberg Back-up Generator	500 000	500 000	-	-	-
Supply and Installation of water tank and pump for car wash: Creighton			100 000		
Procurement of Car wash Equipment			170 000		
Partitioning of Creighton Storage			500 000		
Dividing shelves for contract office			30 000		
Partitioning of Bulwer Library			50 000		
Landscaping/ Upgrading Underberg Library			400 000		
TOTAL ADMINISTRATIVE CAPITAL PROJECTS	13 216 232	14 662 458	8 230 808	7 057 950	7 293 307

Item Description	2025/2026		2026/2027 Draft Budget	2027/2028 Budget	2028/2029 Budget
	2025/2026 Final Budget	Adjustment Budget			
SERVICE DELIVERY CAPITAL PROJECTS					
Procurement of Plant and Equipment	2 218 164	2 201 211	1 570 000	1 616 650	1 664 799
Construction of Storm Water Drains	800 000	643 841	1 200 000	1 230 000	1 260 750
Kilmun Floodlights	300 000	467 218	200 000	205 000	210 125
Mafohla Community Hall	50 000	17 800	-	-	-
Bazini Sportfield	-	50 000	2 120 000	2 173 000	2 227 325
Nomgidi Community Hall	-	50 000	2 120 000	2 173 000	2 227 325
New Electrical Installations	157 208	-	-	-	-
Mandawe Access Road Ward 15	19 031	19 031	1 900 000	1 947 500	1 996 188
Bulwer CBD Infrastructure Upgrade	50 000	50 142	-	-	-
Mqatsheni Access Road Ward 1	25 800	14 743	-	-	-
Ndlangisa Pedestrian Bridge	2 151 112	2 151 112	4 000 000	4 100 000	4 202 500
Tar's Valley Access Road Ward 7	19 649	11 228	-	-	-
Storm Water Pipes and Culverts	400 000	400 000	200 000	205 000	210 125
Bus Shelters	560 000	600 000	550 000	563 750	577 844
Fencing of Donnybrook Public Toilet	80 000	80 000	-	-	-
Bulwer Informal Traders Infrastructure	4 000 000	4 000 000	582 476	597 038	611 964
Centocow Phase 2	37 176	37 176	-	-	-
Skip Bins	100 000	100 000	100 000	102 500	105 063
Ekupholeni Creche Ward 11	-	407 506	97 000	99 425	101 911
Hlane Creche Ward 6	-	319 125	-	-	-
Construction of NUD Cemetery Toilets	200 000	300 000	20 000	20 500	21 013
Extension of Fencing Donnybrook Cemetery	200 000	230 000	200 000	205 000	210 125
Development of Bulwer Cemetery	500 000	400 000	170 000	174 250	178 606
Borehole Installation - Nkwezela Library	400 000	30 000	-	-	-
Fencing of Animal Pound in Creighton	150 000	150 000	-	-	-
Himeville Traffic Lights	500 000	100 000	50 000	52 250	54 601
Roads Concrete Signs (with street names)	100 000	250 000	50 000	51 250	52 531
Design for Upgrade of Valleyview Road			200 000	205 000	210 125
Design for Upgrade of Lewis Road			200 000	205 000	210 125
Design for Upgrade of Polo Way and Southdown Lane			200 000	205 000	210 125
Upgrade of 1km of Magoso Access Road (Phase 1 & 2)			200 000	205 000	210 125
Creighton Regional Sport Center Ward14			620 123	635 626	651 517
Design of Concrete Steephill (Ematendeni to Engudwini Primary School) Ward 9			100 000	102 500	105 063
Design of Concrete Steephill (Mzayiwa Access Road) ward 13			100 000	102 500	105 063
TOTAL SERVICE DELIVERY CAPITAL PROJECTS	13 018 140	13 080 133	16 749 599	17 176 739	17 614 936

The municipality has received an allocation of R1 880 000.00 for Electrification Grant.

SECTOR DEPARTMENT

The municipality will continue to engage and partner with Sector department like:

- Department of Transport -
- Department of education
- Department Health
- SAPS

- Department of Agriculture
- Eskom
- Social Development
- Department of Sport and Recreation
- Department of Arts and Culture
- Harry Gwala District Municipality
- Department of Public Works
- Department Local Economic Development
- Department of Co-operative Governance and Traditional affairs
- Department of Human Settlement

All these departments have a very important and critical role to play in changing the lives of Dr Nkosazana Dlamini Zuma people. Good relationships and working together with these departments and private partners can take our municipality forward:

Thank you

1.2 COUNCIL RESOLUTION

On the 31st March 2026 the Council of Dr Nkosazana Dlamini-Zuma Municipality met in the Council Chamber to consider the draft Budget of the municipality for the financial year 2026/27. The Council, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) to note and adopt the following:

- The Draft Budget and Tariffs of charges for the Municipality for the financial year 2026/27
- The draft Budget related policies for the financial year 2026/27

Consolidated budget schedules A1 to A10.

- Budget Summary as contained in Table A1

- Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;
- Budgeted Financial Performance (revenue and expenditure) as contained in Table A4;
- Budget Capital Expenditure by municipal vote, functional classification and funding by contained in Table A5.
- Budgeted Financial Position as contained in Table A6;
- Budgeted Cash Flows as contained in Table A7;
- Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;
- Asset management as contained in Table A9; and
- Basic service delivery measurement as contained in Table A10.

1.3 EXECUTIVE SUMMARY

Introduction

This 2026/27 – 2028/2029 Tabled draft Medium -Term Revenue and Expenditure Framework (MTREF) budget report deals with the operating budget and tariff proposals as well as the capital budget and funding sources proposal to ensure that Dr Nkosazana Dlamini Zuma Municipality renders services to their local communities in a financial and sustainable manner.

Background

The application of sound financial management principles for the compilation of Dr Nkosazana Dlamini Zuma Municipality's budget is essential and critical to ensure that the municipality remains financially sustainable 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 noncore and 'nice to have' items.

Dr Nkosazana Dlamini-Zuma Municipality has and will continue to implement a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality will continue to undertake various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government. The municipality has a Revenue Enhancement Strategy that is reviewed annually and approved by the Council.

The South African economy has not been shielded from these global developments. National Treasury has revised South Africa's economic growth estimate for 2026 to 4.3 per cent, from 4.4 per cent at the time of the MTREF. This revision reflects a combination of the impact of changes in the global environment, along with South Africa's own unique challenges. Commodity prices, which have supported South Africa's economic recovery, slowed in the second half of 2025.

The main challenges experienced during the compilation of the 2026/27 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy
- The rate of unemployment in the community that we are serving, having a negative impact on the collection over revenue, and increasing number of indigents.
- Aging and poorly maintained infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

Financial Sustainability

Financial sustainability over the long-term has to do with the maintenance of high priority expenditure programmes, both operating and capital to ensure programmes sustainability and desire quality of service to be rendered. There must also be rates and service charges stability and

predictability in the overall rate burden by ensuring reasonable rates and service charges to fund programmes.

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitable to all communities.

The following budget principles and guidelines directly informed the compilation of the 2026/27 MTREF:

- The 2025/26 Adjustment Budget priorities and targets, as well as the base line allocations contained in the Adjustment Budget were adopted as the upper limits for the new baselines for the 2026/27 draft budget;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.

Table Below Presents a Consolidated overview of the 2026/2027 Budget.

DESCRIPTION	2025/2026 Final Budget	2025/2026 Adjustment Budget	2026/2027 Draft Budget	2027/2028 Budget	2027/2028 Budget
TOTAL REVENUE EXCLUDING INEP	- 262 516 529	- 262 058 096	- 265 183 057	- 264 831 438	- 279 719 137
TOTAL REVENUE INCLUDING INEP	- 262 516 529	- 262 058 096	- 267 063 057	- 269 375 786	- 284 468 702
TOTAL OPERATING EXPENDITURE	297 684 374	297 825 846	299 360 260	305 732 946	314 289 111
OPERATING SURPLUS/DEFICIT	35 167 845	35 767 750	32 297 203	36 357 161	29 820 409
TOTAL CAPITAL EXPENDITURE EXCLUDING INEP	67 902 372	69 661 462	61 122 408	63 852 189	65 725 116
TOTAL OPEX AND CAPEX	365 586 746	367 487 307	360 482 667	369 585 136	380 014 227

Total revenue for the municipality has increased by 1% per cent or R 3,1 million when compared with adjustment budget. In 2027/2028 the revenue is expected to decrease by R351 Thousands and increased by R14.8 million in 2028/29

Total operating expenditure for the 2026/27 financial year has increased by 1%, or R1,5 million when compared to the 2025/26 Adjustments Budget. Implementation of the cost containment measures on various operational expenditure items contributed to the minimal increase. The total contributions and provisions budget has decreased from R 61.4 million to R59.9 million in the 2026/2027 financial year. Repairs and Maintenance budget increased by 1% or R359 Thousands when compared to the 2025/26 Adjusted Budget.

- **Provision for debt impairment and Irrecoverable debts written off**

The provision of debt impairment and irrecoverable debts written off was determined based on an annual collection rate for 2025/2026. A budget of R3,5 million has been set aside for this provision in 2026/27, financial year. This item is allocated at an amount of R3.6 million in the 2027/28 financial year and escalates to R 3.7 million in the following year.

- **Provision for depreciation and asset impairment.**

Provision for depreciation and asset impairment has been informed by the municipality's Assets Management policy. Depreciation is widely considered a proxy for the rate assets consumption. Budget appropriated for Depreciation is R 55 million for 2026/27 financial year escalating to R56,4 million in 2027/2028 financial year and R 57, 8 million in 2028/2029.

- **Capital Budget**

The capital budget is R 61.1 million for 2026/27 and that is R8,5 million decrease when compared to the 2025/26 Adjustment Budget.

1.3.1. OPERATING REVENUE FRAMEWORK

The revenue collection rate is currently expressed as a percentage (average 80%) of annual billings based on the previous year's actual collection. The performance of arrear collection will however only be considered as a source of additional cash in-flow once the performance has been prudently monitored 2026/2027. The overall tariffs have increased by approximately 3,7% when compared with the 2025/2026 tariffs.

The following stipulations in the property rates are highlighted:

- The first R 50 000.00 of the market value of property used for residential purposes and First R 15,000 of the Municipal Value of a multiple use property is excluded from the ratable values (Section 17 (h) of the MPRA).
- 30% rebate will be granted for developed properties
- 100% rebate will be granted to registered indigents in terms of the indigent policy.
- For pensioners, physically and mentally disabled persons, a maximum/ total rebate 100% to owners of ratable properties if the total gross income of the applicant and his/her spouse, if any, does not exceed the amount of equal to twice the annual state pension as approved by government for a financial year.

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 management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices must be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;

- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

Grants remain the largest revenue source and property rates is the second and third source is interest on investment, and the fourth one is other revenue. Municipality have been urged to review the tariffs of the items on annual basis to ensure they are cost reflective market related.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were considered to ensure the financial sustainability of the Municipality.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, petrol, diesel, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. The Municipality will have to implement a refuse removal strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term and this is planned for 2026.

Total Operating Revenue and Tariffs

The total rates revenue has increased by 3.4% for the 2026/27 financial year when compared to the 2025/26 Adjusted Budget which is the CPI projections. For the two outer years, the total rates revenue is expected to increase by 3,3% and 3,2%. Service Charge revenue will increase by 3,4% when compared to the 2025/26 Adjusted Budget.

Total revenue exclusive INEP for 2026/27 financial year has increased from R262 million to R265,1 million when compared to the 2025/26 Adjustment Budget.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were considered to ensure the financial sustainability of the municipality. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. However, excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. The municipality has embarked on different strategies of revenue collection in 2025/26, more effort on finding new strategies will be deployed in 2026/27 financial year.

The following table is a summary of the 2026/27 MTREF (classified by main revenue source):

Table A4 Summary of revenue classified by main revenue source

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	4 197	4 379	4 528	4 861	5 422	5 422	3 280	6 160	6 314	6 472
Sale of Goods and Rendering of Services	2	554	855	5 294	647	737	737	361	776	792	812
Agency services	2	635	609	605	751	751	751	415	769	795	808
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2	14 179	15 970	13 672	16 732	13 732	13 732	7 146	14 424	14 914	15 154
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1 306	2 354	1 885	2 153	2 153	2 153	955	2 232	2 306	2 380
Licence and permits	2	414	461	691	445	595	595	452	592	612	622
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	238	801	185	825	825	825	521	856	886	915
Non-Exchange Revenue											
Property rates	2	-	42 392	44 315	46 096	46 096	46 096	30 931	48 755	50 364	51 976
Surcharges and Taxes	2	41 074	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	978	745	911	2 602	2 702	2 702	1 500	2 995	3 093	3 178
Licences or permits	2	3	51	-	20	-	-	-	21	21	22
Transfer and subsidies - Operational	2	161 784	177 143	179 345	179 187	179 712	179 712	177 566	178 100	178 354	190 709
Interest	2	6 469	7 674	9 066	8 198	8 198	8 198	5 421	9 881	10 208	10 534
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2	1 686	407	543	-	1 136	1 136	-	1 500	1 550	1 599
Other Gains	2	782	10 570	2 378	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		234 299	264 411	263 417	262 517	262 058	262 058	228 548	267 063	270 210	285 181
Expenditure											
Employee related costs	2	74 572	83 903	87 335	103 388	102 692	102 692	72 915	107 335	110 018	112 769
Remuneration of councillors	2	11 578	12 498	12 750	14 499	14 499	14 499	10 355	14 339	14 697	15 065
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	3 697	4 475	4 838	6 627	6 738	6 738	2 403	8 119	8 387	8 665
Debt impairment	2,3	-	-	(150)	4 746	3 746	3 746	(1 136)	2 516	2 599	2 682
Depreciation and amortisation	2	45 220	48 555	52 810	54 038	55 038	55 038	35 924	55 038	56 414	57 824
Interest	2	2 280	2 412	2 799	1 240	486	486	1 876	101	103	106
Contracted services	2	54 257	55 524	55 200	59 858	60 008	60 008	40 287	60 211	61 135	63 250
Transfers and subsidies	2	499	1 851	2 357	2 075	2 075	2 075	1 675	3 987	4 115	4 248
Irrecoverable debts written off	2	-	-	-	3 900	1 200	1 200	600	1 034	1 068	1 102
Operational costs	2	35 904	42 154	48 039	46 314	50 344	50 344	30 742	46 046	47 509	48 972
Losses on disposal of Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	635	651	668
Total Expenditure		228 008	251 372	265 979	296 684	296 826	296 826	195 642	299 360	306 697	315 351
Surplus/(Deficit)		6 291	13 039	(2 562)	(34 168)	(34 768)	(34 768)	32 906	(32 297)	(36 488)	(30 170)
Transfers and subsidies - capital (monetary allocations)	6	43 108	32 385	32 185	38 868	39 401	39 401	19 977	33 242	36 587	37 650
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480

The table above indicates the municipality's main sources of revenue generation. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Details in this regard are contained in Table SA1

Property Rates

Property rates revenue is the second largest source of revenue. The 2026/27 budget has increased by R2,6 million.

Sale of goods and rendering of services for 2026/2027 financial year is R 766 484.00 detailed breakdown of all the items under this category will be provided as supporting documents.

Interest on investments is the third biggest source of revenue. The budget was increased by R692 064,00 after considering projected total municipal investments and actual performance as at the end of February 2026.

Gains are sitting at R1,5 million for the items that will be disposed during the financial year.

Interest in outstanding debtors has increased by R1,6 million when compared to the 2025/26 adjustment budget, due to the significant increase in the municipal debtors' book. It should be noted that the municipality has strategies that the municipality is currently implementing to collect the outstanding debt. We have also appointed Debt Collectors to assist Revenue Management with enforcement of debt collection policy. Revenue collection plans are reviewed, improved and implemented monthly.

Fines, penalties and forfeits have increased by R293 thousand when compared to the 2025/26. From our assessment most people pay their fines at Magistrate Court after they have negotiated discounts.

Pound is one of the smallest sources of revenue. These funds are accrued as a result of law enforcement. The municipality does not aim to make a profit out of it. The tariff is set with the aim of recovering costs.

Licenses and permits show an increase of R 503 (2%) when compared to the 2025/26 Adjustment Budget, the current year performance was considered and a percentage (4%) of the agency services that the municipality receives for performing services for the department of transport.

Agency fees budget increased by R18 764 when compared to the 2025/26 adjustment budget after taking into consideration the actual performance for the first six months and full year projections for current year.

Operating grants transfers totals R 178,1 million in the 2026/27 financial year and they show a decrease of R357 822 when compared to the 2025/26 Adjustment Budget. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table SA18 Operating Transfers and Grant Receipts

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		165 344	174 575	181 376	174 254	174 254	174 254	172 378	172 682	185 037
Operational Revenue:General Revenue:Equitable Share		152 466	162 271	170 740	170 119	170 119	170 119	166 587	165 256	177 275
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 476	2 112	3 232	2 135	2 135	2 135	1 811	-	-
Local Government Financial Management Grant [Schedule 5B]		1 950	1 950	1 900	2 000	2 000	2 000	2 100	2 200	2 300
Integrated National Electrification Programme Grant		8 452	8 242	5 504	-	-	-	1 880	5 226	5 462
Provincial Government:		5 423	6 169	4 870	4 933	5 458	5 458	5 722	5 325	5 325
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		5 423	6 169	4 870	4 933	5 458	5 458	5 722	5 325	5 325
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	170 767	180 744	186 246	179 187	179 712	179 712	178 100	178 007	190 362
Capital Transfers and Grants										
National Government:		30 558	24 154	31 318	38 868	38 868	38 868	33 242	36 587	37 650
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		30 558	24 154	31 318	38 868	38 868	38 868	33 242	36 587	37 650
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	30 558	24 154	31 318	38 868	38 868	38 868	33 242	36 587	37 650
TOTAL RECEIPTS OF TRANSFERS & GRANTS		201 325	204 898	217 564	218 055	218 580	218 580	211 342	214 594	228 012

1.3.2 OPERATING EXPENDITURE FRAMEWORK

Dr NDZ Municipality’s expenditure framework for the 2026/27 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of ‘no project plan, no budget’. If there is no business plan no funding allocation can be made.

Operating Expenditure Budget

The total operating expenditure has increased from R 297,8 million to R 299,3 million and that is an increase of R 1,5 million when compared to the 2025/26 Adjustment.

(1) Employee Related Costs

The budgeted allocation for employee-related costs for the 2026/27 financial year total to R 107,3 million and that shows an increase of 5% when compared to the 2025/26 Adjustment Budget due to long service award, leave gratuity and post medical aid benefits which are classified as employee related costs. The employee costs ratio to the total operating budget is 40.6%, which is above the norm of 25%-40%. This percentage includes budget for long service award, leave gratuity and post medical aid benefits. The merger of 2016 pre-election entities will have last long effect on the salary bill of Dr Nkosazana Dlamini Zuma local municipality. Slow growth of revenue base because of the rurality of municipality is another cause. However, the municipality has developed a revenue enhancement plan with an aim to improve the revenue. Monthly progress reports on the implementation of revenue plan are tabled to Council structures as part of oversight processes. The municipality has also considered and will continue to explore the following options,

(a.) Outsource some municipal services.

(b.) Merge other vacant positions and not fill any new vacant positions that the organization can operate without.

The municipality will ensure that the above options are considered and implemented without any negative effects to the community/to the service delivery.

(2) Remuneration of councilors

The budgeted allocation for Councilor's remuneration has decreased from R14,4 million to R14,3 million and that is R160 025,00 decrease.

(3.) Contracted services expenditure totals to R60,2 million and has slightly increased by 0,3% when compared to the 2025/26 Adjustment Budget of R 60 million and that clearly demonstrates that the municipality will be using less of the contracted services even though there are still services that require outsourcing. Most of the services will be done internally. Only specialized skills will be outsourced as per Municipal Cost Containment Policy.

(4.) Other expenditure comprises of various line items relating to the daily operations of the municipality. The general expenditure for 2026/27 have decrease by 9% when compared to the 2025/26 Adjustment Budget and that is R4,2 million. General expenditure items were not increased in the draft budget because a high increase was affected during the adjustment budget of which it was used as a base line to draft budget.

(5.) Repairs and maintenance have increased by 2% when compared to the 2025/2026 adjustment budget. R&M as a percentage of operating expenditure is sitting at 6% and as a percentage of PPE is sitting at 3%, which is far below the norm of 8% as recommended by MFMA Circular No.55. The budget has been set aside for the R&M to improve access to roads infrastructure, storm water and recreational facilities. It must be stated that the municipality is still struggling to budget for 8% of the total value of our assets. The municipality is still facing the issue of property vandalism which must be dealt with as part of community awareness programmers. Even though the R&M budget appear small, there are plans in place to utilize our existing plant and machinery and EPWP program to maintain the existing infrastructure and community facilities.

The table SA34c below provides a breakdown of the repairs and maintenance in relation to asset class:

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
Roads Infrastructure		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
Roads		-	-	-	-	-	-	-	-	-
Road Structures		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
Community Assets		1 978	3 117	781	4 650	4 100	4 100	4 800	4 922	5 047
Community Facilities		1 978	3 117	781	4 650	4 100	4 100	4 800	4 922	5 047
Halls		1 924	3 117	781	4 500	3 950	3 950	4 700	4 818	4 938
Cemeteries/Crematoria		53	-	-	150	150	150	100	105	109
Other assets		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Operational Buildings		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Municipal Offices		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Computer Equipment		25	11	16	66	66	66	66	68	69
Computer Equipment		25	11	16	66	66	66	66	68	69
Machinery and Equipment		156	188	213	644	474	474	1 181	625	641
Machinery and Equipment		156	188	213	644	474	474	1 181	625	641
Transport Assets		4 014	3 674	4 500	2 425	4 125	4 125	2 650	2 736	2 826
Transport Assets		4 014	3 674	4 500	2 425	4 125	4 125	2 650	2 736	2 826
Total Repairs and Maintenance Expenditure	1	16 355	17 808	13 380	16 185	17 038	17 038	17 227	17 094	17 545
R&M as a % of PPE		3,4%	3,7%	2,6%	2,8%	3,0%	3,0%	3,0%	3,0%	3,1%
R&M as % Operating Expenditure		7,2%	7,1%	5,0%	5,5%	5,7%	5,7%	9,4%	5,7%	5,7%

Cost Containment Measures

The municipality also has a policy in place dealing with the cost containment measures to cut costs on the following proposed items:

- Vehicles used for political office-bearers
- Vehicles used by officials
- Use of accommodation and training
- Travel & subsistence and Domestic Accommodation
- Telephone, cell phone and photocopying usage
- Sponsorships, events & catering
- Catering
- Printing and stationery
- Employee costs
- Mobilisation of resources for the municipality

- Refuse/waste transportation
- Construction of projects internally
- Application of premium on goods and services
- Communication and advertising
- Conferences, meetings & study tours
- Other related expenditure items

1.3.3 CAPITAL EXPENDITURE

The following table provides a breakdown of budgeted capital expenditure by vote:

Table A5 capital expenditure by vote, functional and funding

KZN436 Dr Nkosazana Dlamini Zuma - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated											
Vote 1 - EXECUTIVE AND COUNCIL	2	-	14	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	100	250	250	-	50	51	53
Vote 3 - CORPORATE SERVICES		-	-	-	120	120	120	-	120	125	131
Vote 4 - COMMUNITY SERVICES		-	662	2 406	3 360	1 780	1 780	44	1 190	764	788
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		-	-	166	41 151	42 469	42 469	21 949	41 226	44 442	45 682
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]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	675	2 571	44 731	44 619	44 619	21 993	42 586	45 382	46 654
Single-year expenditure - to be appropriated											
Vote 1 - EXECUTIVE AND COUNCIL	2	1 876	122	114	231	322	322	149	185	190	194
Vote 2 - BUDGET AND TREASURY		67 286	58 928	57 411	1 721	2 755	2 755	1 489	1 150	359	368
Vote 3 - CORPORATE SERVICES		1 662	1 741	2 261	2 662	2 321	2 321	2 019	2 140	2 236	2 337
Vote 4 - COMMUNITY SERVICES		1 441	7 454	6 205	6 798	7 028	7 028	1 306	3 226	3 163	3 252
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		8 397	3 943	4 900	6 384	7 041	7 041	3 970	7 270	7 510	7 758
Vote 6 - PLANNING AND DEVELOPMNT		1 225	923	634	405	505	505	146	230	240	251
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]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		81 887	73 111	71 525	18 102	19 973	19 973	9 078	14 201	13 698	14 161
Total Capital Expenditure - Vote	3,7	81 887	73 786	74 096	62 833	64 592	64 592	31 071	56 786	59 080	60 814
Capital Expenditure - Functional											
Governance and administration											
Executive and council		70 824	60 805	60 586	4 734	5 768	5 768	3 657	3 645	2 961	3 082
Finance and administration		1 876	136	114	231	322	322	149	185	190	194
Internal audit		68 948	60 669	60 471	4 503	5 446	5 446	3 507	3 460	2 772	2 888
Community and public safety		1 441	8 115	8 623	10 495	9 024	9 024	1 566	4 566	4 080	4 198
Community and social services		1 098	1 313	5 876	4 717	3 396	3 396	473	3 121	2 743	2 817
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		342	6 802	2 747	5 778	5 628	5 628	1 093	1 445	1 337	1 381
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 622	4 865	4 792	42 403	43 772	43 772	23 603	41 749	39 766	34 522
Planning and development		1 751	1 609	1 167	34 363	34 787	34 787	20 613	17 643	30 111	24 625
Road transport		7 871	3 256	3 625	8 040	8 985	8 985	2 991	24 105	9 656	9 897
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	96	900	1 561	1 561	174	6 044	11 470	18 190
Energy sources		-	-	-	-	133	133	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	800	644	644	-	1 200	1 230	1 261
Waste management		-	-	96	100	784	784	174	4 844	10 240	16 929
Other		-	-	-	4 300	4 467	4 467	2 071	782	802	822
Total Capital Expenditure - Functional	3,7	81 887	73 786	74 096	62 833	64 592	64 592	31 071	56 786	59 080	60 814
Funded by:											
National Government		-	-	54	33 798	33 798	33 798	19 196	28 906	31 815	32 739
Provincial Government		-	736	-	-	133	133	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	736	54	33 798	33 931	33 931	19 196	28 906	31 815	32 739
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		17 981	14 522	18 635	29 034	30 261	30 261	11 876	27 880	27 265	28 075
Total Capital Funding	7	17 981	15 257	18 689	62 833	64 192	64 192	31 071	56 786	59 080	60 814

Capital expenditure totals to R56.7 million and shows a decrease of R7,8 million when compared to the 2025/26 Adjustment Budget of R 64,9 million.

1.4 ANNUAL BUDGET TABLES

The following pages present the main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2026/27 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

A1 - Budget Summary

Table A1 below is a budget summary and provides a concise overview of the Dr NDZ municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

KZN436 Dr Nkosazana Dlamini Zuma - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	–	42 392	44 315	46 096	46 096	46 096	30 931	48 755	50 364	51 976
Service charges	4 197	4 379	4 528	4 861	5 422	5 422	3 280	6 160	6 314	6 472
Investment revenue	14 179	15 970	13 672	16 732	13 732	13 732	7 146	14 424	14 914	15 154
Transfer and subsidies - Operational	161 784	177 143	179 345	179 187	179 712	179 712	177 566	178 100	178 354	190 709
Other own revenue	54 139	24 527	21 558	15 641	17 097	17 097	9 625	19 624	20 263	20 870
Total Revenue (excluding capital transfers and	234 299	264 411	263 417	262 517	262 058	262 058	228 548	267 063	270 210	285 181
Employee costs	74 572	83 903	87 335	103 388	102 692	102 692	72 915	107 335	110 018	112 769
Remuneration of councillors	11 578	12 498	12 750	14 499	14 499	14 499	10 355	14 339	14 697	15 065
Depreciation and amortisation	45 220	48 555	52 810	54 038	55 038	55 038	35 924	55 038	56 414	57 824
Interest	2 280	2 412	2 799	1 240	486	486	1 876	101	103	106
Inventory consumed and bulk purchases	3 697	4 475	4 838	6 627	6 738	6 738	2 403	8 119	8 387	8 665
Transfers and subsidies	499	1 851	2 357	2 075	2 075	2 075	1 675	3 987	4 115	4 248
Other expenditure	90 161	97 678	103 089	114 818	115 299	115 299	70 493	110 442	112 962	116 675
Total Expenditure	228 008	251 372	265 979	296 684	296 826	296 826	195 642	299 360	306 697	315 351
Surplus/(Deficit)	6 291	13 039	(2 562)	(34 168)	(34 768)	(34 768)	32 906	(32 297)	(36 488)	(30 170)
Transfers and subsidies - capital (monetary allocations)	43 108	32 385	32 185	38 868	39 401	39 401	19 977	33 242	36 587	37 650
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Capital expenditure & funds sources										
Capital expenditure	81 887	73 786	74 096	62 833	64 592	64 592	31 089	56 786	59 080	60 814
Transfers recognised - capital	–	736	54	33 798	33 931	33 931	19 263	28 906	31 815	32 739
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	17 981	14 522	18 635	29 034	30 261	30 261	11 825	27 880	27 265	28 075
Total sources of capital funds	17 981	15 257	18 689	62 833	64 192	64 192	31 089	56 786	59 080	60 814
Financial position										
Total current assets	174 177	189 278	199 228	160 934	199 692	199 692	269 110	204 657	202 198	209 438
Total non current assets	496 656	513 180	536 560	615 740	600 985	600 985	586 596	602 734	603 652	603 976
Total current liabilities	53 488	40 730	45 070	50 619	47 511	47 511	60 836	52 244	51 548	51 731
Total non current liabilities	10 349	13 101	14 426	23 347	26 285	26 285	12 915	27 320	27 320	27 320
Community wealth/Equity	677 313	697 197	723 249	702 708	726 882	726 882	761 147	727 827	726 343	733 937
Cash flows										
Net cash from (used) operating	110 393	105 833	533 802	56 420	56 655	56 655	(467 462)	58 007	57 777	66 616
Net cash from (used) investing	(12 527)	7 210	11 537	–	(73 145)	(73 145)	(226)	(63 804)	(66 392)	(68 337)
Net cash from (used) financing	(183)	(302)	(303)	–	–	–	(229)	–	–	–
Cash/cash equivalents at the year end	277 918	271 997	684 476	142 297	116 839	116 839	(334 589)	111 041	102 426	100 704
Cash backing/surplus reconciliation										
Cash and investments available	277 918	271 997	684 476	142 297	116 839	116 839	(334 589)	111 041	102 426	100 704
Application of cash and investments	6 355	(0)	533	–	(0)	(0)	21 495	10	(347)	(347)
Balance - surplus (shortfall)	271 563	271 997	683 943	142 297	116 839	116 839	(356 084)	111 031	102 774	101 052
Asset management										
Asset register summary (WDV)	496 656	513 180	536 560	615 740	600 985	600 985	–	602 734	603 652	603 976
Depreciation	45 220	48 555	52 810	54 038	55 038	55 038	–	55 038	56 414	57 824
Renewal and Upgrading of Existing Assets	63 906	58 528	55 513	19 162	18 498	18 498	–	14 722	26 546	20 977
Repairs and Maintenance	16 355	17 808	13 380	16 185	17 038	17 038	–	17 227	17 445	17 896
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	(833)	(18 688)	(19 735)	(24 882)	(24 882)	(24 882)	–	(12 906)	(24 882)	(25 703)
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	45	45	45	45	45	45	–	45	45	45

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 below is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports. Total Revenue on this table includes capital revenues (Transfers and Subsidies – Capital).

KZN436 Dr Nkosazana Dlamini Zuma - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	1									
Governance and administration		220 966	252 089	245 418	248 445	246 671	246 671	250 728	255 494	270 261
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		220 966	252 089	245 418	248 445	246 671	246 671	250 728	255 494	270 261
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 216	7 001	6 512	6 753	7 378	7 378	7 891	7 912	7 951
Community and social services		4 423	4 169	4 868	4 942	5 467	5 467	5 732	5 682	5 682
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		8 793	2 832	1 644	1 811	1 911	1 911	2 159	2 230	2 269
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39 028	32 127	33 491	41 325	41 455	41 455	35 526	37 076	38 147
Planning and development		637	225	307	322	452	452	473	489	497
Road transport		38 391	31 901	33 184	41 003	41 003	41 003	35 053	36 587	37 650
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		4 197	5 579	10 181	4 861	5 955	5 955	6 160	6 314	6 472
Energy sources		-	1 200	4 786	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 197	4 379	5 395	4 861	5 955	5 955	6 160	6 314	6 472
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	277 407	296 796	295 602	301 385	301 459	301 459	300 305	306 797	322 831
Expenditure - Functional										
Governance and administration		128 415	166 613	160 102	180 396	178 084	178 084	173 904	178 167	183 438
Executive and council		24 179	27 798	28 962	31 746	31 955	31 955	31 386	32 190	33 014
Finance and administration		102 278	136 059	128 413	144 732	142 614	142 614	139 074	142 447	146 804
Internal audit		1 959	2 756	2 727	3 919	3 515	3 515	3 445	3 531	3 619
Community and public safety		29 704	32 083	38 498	43 298	45 152	45 152	50 654	51 711	53 022
Community and social services		15 905	17 415	19 959	22 053	22 976	22 976	24 843	25 256	25 907
Sport and recreation		157	153	173	-	-	-	-	-	-
Public safety		13 217	14 057	15 578	20 237	19 799	19 799	22 198	22 752	23 320
Housing		425	458	2 788	1 009	2 377	2 377	3 613	3 703	3 795
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 957	54 955	51 040	57 993	59 245	59 245	56 577	58 113	59 692
Planning and development		13 640	12 331	10 156	24 432	23 805	23 805	24 344	25 049	25 777
Road transport		36 318	42 624	40 884	33 560	35 440	35 440	32 233	33 064	33 915
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20 085	21 408	18 414	10 902	10 819	10 819	12 819	13 139	13 467
Energy sources		9 839	11 386	8 334	-	-	-	1 635	1 676	1 718
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 246	10 022	10 079	10 902	10 819	10 819	11 184	11 463	11 750
Other	4	1 958	1 844	1 777	5 095	4 526	4 526	5 407	5 567	5 731
Total Expenditure - Functional	3	230 119	276 902	269 831	297 684	297 826	297 826	299 360	306 697	315 351
Surplus/(Deficit) for the year		47 287	19 893	25 771	3 700	3 633	3 633	945	99	7 480

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

Table A3 below is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of Dr NDZ Municipality. This means it is possible to present the operating surplus or deficit of a vote.

KZN436 Dr Nkosazana Dlamini Zuma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	5	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		221 042	252 131	245 749	248 386	246 612	246 612	250 666	255 430	270 194
Vote 3 - CORPORATE SERVICES		74	51	126	59	59	59	61	64	67
Vote 4 - COMMUNITY SERVICES		17 429	11 356	10 618	11 614	12 800	12 800	14 052	14 227	14 423
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		38 234	33 032	38 803	41 003	41 536	41 536	35 053	36 587	37 650
Vote 6 - PLANNING AND DEVELOPMNT		627	221	306	322	452	452	473	489	497
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	277 407	296 796	295 602	301 385	301 459	301 459	300 305	306 797	322 831
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		26 137	30 555	31 690	35 665	35 470	35 470	34 830	35 720	36 633
Vote 2 - BUDGET AND TREASURY		72 823	101 762	87 966	94 656	92 738	92 738	89 017	90 481	92 851
Vote 3 - CORPORATE SERVICES		29 454	33 835	40 446	49 575	49 876	49 876	50 006	51 914	53 898
Vote 4 - COMMUNITY SERVICES		29 279	31 624	35 710	42 290	42 775	42 775	47 041	48 009	49 227
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		61 020	69 005	63 661	56 463	59 218	59 218	60 614	62 129	63 683
Vote 6 - PLANNING AND DEVELOPMNT		11 405	10 121	10 358	19 035	17 748	17 748	17 851	18 444	19 059
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	230 119	276 902	269 831	297 684	297 826	297 826	299 360	306 697	315 351
Surplus(Deficit) for the year	2	47 287	19 893	25 771	3 700	3 633	3 633	945	99	7 480

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Transfers and subsidies – operational grants include the national government equitable share and other operating grants from national and provincial government. The grants receipts from national and provincial government decreased by 1% in 2026/2027.

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	4 197	4 379	4 528	4 861	5 422	5 422	3 280	6 160	6 314	6 472
Sale of Goods and Rendering of Services	2	554	855	5 294	647	737	737	361	776	792	812
Agency services	2	635	609	605	751	751	751	415	769	795	808
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2	14 179	15 970	13 672	16 732	13 732	13 732	7 146	14 424	14 914	15 154
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1 306	2 354	1 885	2 153	2 153	2 153	955	2 232	2 306	2 380
Licence and permits	2	414	461	691	445	595	595	452	592	612	622
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	238	801	185	825	825	825	521	856	886	915
Non-Exchange Revenue											
Property rates	2	-	42 392	44 315	46 096	46 096	46 096	30 931	48 755	50 364	51 976
Surcharges and Taxes	2	41 074	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	978	745	911	2 602	2 702	2 702	1 500	2 995	3 093	3 178
Licences or permits	2	3	51	-	20	-	-	-	21	21	22
Transfer and subsidies - Operational	2	161 784	177 143	179 345	179 187	179 712	179 712	177 566	178 100	178 354	190 709
Interest	2	6 469	7 674	9 066	8 198	8 198	8 198	5 421	9 881	10 208	10 534
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2	1 686	407	543	-	1 136	1 136	-	1 500	1 550	1 599
Other Gains	2	782	10 570	2 378	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		234 299	264 411	263 417	262 517	262 058	262 058	228 548	267 063	270 210	285 181
Expenditure											
Employee related costs	2	74 572	83 903	87 335	103 388	102 692	102 692	72 915	107 335	110 018	112 769
Remuneration of councillors	2	11 578	12 498	12 750	14 499	14 499	14 499	10 355	14 339	14 697	15 065
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	3 697	4 475	4 838	6 627	6 738	6 738	2 403	8 119	8 387	8 665
Debt impairment	2,3	-	-	(150)	4 746	3 746	3 746	(1 136)	2 516	2 599	2 682
Depreciation and amortisation	2	45 220	48 555	52 810	54 038	55 038	55 038	35 924	55 038	56 414	57 824
Interest	2	2 280	2 412	2 799	1 240	486	486	1 876	101	103	106
Contracted services	2	54 257	55 524	55 200	59 858	60 008	60 008	40 287	60 211	61 135	63 250
Transfers and subsidies	2	499	1 851	2 357	2 075	2 075	2 075	1 675	3 987	4 115	4 248
Irrecoverable debts written off	2	-	-	-	3 900	1 200	1 200	600	1 034	1 068	1 102
Operational costs	2	35 904	42 154	48 039	46 314	50 344	50 344	30 742	46 046	47 509	48 972
Losses on disposal of Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	635	651	668
Total Expenditure		228 008	251 372	265 979	296 684	296 826	296 826	195 642	299 360	306 697	315 351
Surplus/(Deficit)		6 291	13 039	(2 562)	(34 168)	(34 768)	(34 768)	32 906	(32 297)	(36 488)	(30 170)
Transfers and subsidies - capital (monetary allocations)	6	43 108	32 385	32 185	38 868	39 401	39 401	19 977	33 242	36 587	37 650
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	49 399	45 424	29 623	4 700	4 633	4 633	52 883	945	99	7 480

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

Table A5 below indicate a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year appropriation); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

KZN436 Dr Nkosazana Dlamini Zuma - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	14	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	100	250	250	-	50	51	53
Vote 3 - CORPORATE SERVICES		-	-	-	120	120	120	-	120	125	131
Vote 4 - COMMUNITY SERVICES		-	662	2 406	3 360	1 780	1 780	44	1 190	764	788
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		-	-	166	41 151	42 469	42 469	21 949	41 226	44 442	45 682
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]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	675	2 571	44 731	44 619	44 619	21 993	42 586	45 382	46 654
Single-year expenditure - to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		1 876	122	114	231	322	322	149	185	190	194
Vote 2 - BUDGET AND TREASURY		67 286	58 928	57 411	1 721	2 755	2 755	1 489	1 150	359	368
Vote 3 - CORPORATE SERVICES		1 662	1 741	2 261	2 562	2 321	2 321	2 019	2 140	2 236	2 337
Vote 4 - COMMUNITY SERVICES		1 441	7 454	6 205	6 798	7 028	7 028	1 306	3 226	3 163	3 252
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		8 397	3 943	4 900	6 384	7 041	7 041	3 970	7 270	7 510	7 758
Vote 6 - PLANNING AND DEVELOPMNT		1 225	923	634	405	505	505	146	230	240	251
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]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		81 887	73 111	71 525	18 102	19 973	19 973	9 078	14 201	13 698	14 161
Total Capital Expenditure - Vote	3,7	81 887	73 786	74 096	62 833	64 592	64 592	31 071	56 786	59 080	60 814
Capital Expenditure - Functional											
Governance and administration		70 824	60 805	60 586	4 734	5 768	5 768	3 657	3 645	2 961	3 082
Executive and council		1 876	136	114	231	322	322	149	185	190	194
Finance and administration		68 948	60 669	60 471	4 503	5 446	5 446	3 507	3 460	2 772	2 888
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1 441	8 115	8 623	10 495	9 024	9 024	1 566	4 566	4 080	4 198
Community and social services		1 098	1 313	5 876	4 717	3 396	3 396	473	3 121	2 743	2 817
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		342	6 802	2 747	5 778	5 628	5 628	1 093	1 445	1 337	1 381
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 622	4 865	4 792	42 403	43 772	43 772	23 603	41 749	39 766	34 522
Planning and development		1 751	1 609	1 167	34 363	34 787	34 787	20 613	17 643	30 111	24 625
Road transport		7 871	3 256	3 625	8 040	8 985	8 985	2 991	24 105	9 656	9 897
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	96	900	1 561	1 561	174	6 044	11 470	18 190
Energy sources		-	-	-	-	133	133	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	800	644	644	-	1 200	1 230	1 261
Waste management		-	-	96	100	784	784	174	4 844	10 240	16 929
Other		-	-	-	4 300	4 467	4 467	2 071	782	802	822
Total Capital Expenditure - Functional	3,7	81 887	73 786	74 096	62 833	64 592	64 592	31 071	56 786	59 080	60 814
Funded by:											
National Government		-	-	54	33 798	33 798	33 798	19 196	28 906	31 815	32 739
Provincial Government		-	736	-	-	133	133	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	736	54	33 798	33 931	33 931	19 196	28 906	31 815	32 739
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		17 981	14 522	18 635	29 034	30 261	30 261	11 876	27 880	27 265	28 075
Total Capital Funding	7	17 981	15 257	18 689	62 833	64 192	64 192	31 071	56 786	59 080	60 814

Table A6 - Budgeted Financial Position

Table A6 below gives an indication of the municipality's financial status consistent with good international financial management practice and gives indication of that the municipality need to improve its financial viability on an ongoing process.

KZN436 Dr Nkosazana Dlamini Zuma - Table A6 Budgeted Financial Position											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	159 256	139 440	133 328	70 039	116 839	116 839	190 923	85 230	81 476	87 692
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	1 977	4 216	5 550	6 146	7 595	7 595	5 654	8 388	8 440	8 493
Receivables from non-exchange transactions	3	10 284	50 097	57 715	78 941	70 926	70 926	69 407	80 900	81 225	81 551
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	-	-	-	586	-	-	-	-	-	-
VAT	6	2 022	(5 208)	1 882	4 489	3 580	3 580	(227)	28 051	28 791	29 551
Other current assets	7	638	732	753	732	753	753	753	753	753	753
Total current assets		174 177	189 278	199 228	160 934	199 692	199 692	266 510	203 323	200 685	208 039
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	19 732	30 302	30 780	30 302	30 780	30 780	30 780	30 780	30 780	30 780
Property, plant and equipment	10	476 506	482 023	505 034	584 478	568 971	568 971	555 338	570 162	571 030	571 302
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living and non-living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	-	-	-	-	-	-	-
Intangible assets	14	418	855	746	961	1 235	1 235	460	1 793	1 842	1 894
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		496 656	513 180	536 560	615 740	600 985	600 985	586 579	602 734	603 652	603 976
TOTAL ASSETS		670 833	702 458	735 788	776 674	800 678	800 678	853 089	806 057	804 337	812 015
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	233	264	120	264	120	120	1 069	120	120	120
Consumer deposits	19	(9)	(8)	(9)	-	(9)	(9)	(2)	(9)	(9)	(9)
Trade and other payables from exchange transactions	20	35 832	38 930	36 187	37 745	34 996	34 996	24 443	41 187	41 264	41 276
Trade and other payables from non-exchange transactions	21	6 355	(0)	533	157	(0)	(0)	10 131	-	(347)	(347)
Provision	22	8 664	8 338	9 502	12 041	13 798	13 798	10 722	11 205	11 221	11 237
VAT	23	2 413	(6 793)	(1 264)	412	(1 394)	(1 394)	466	(5 214)	(5 231)	(5 211)
Other current liabilities	24	-	-	-	-	-	-	-	3 620	3 656	3 692
Total current liabilities		53 488	40 730	45 070	50 619	47 511	47 511	46 829	50 910	50 674	50 758
Non current liabilities											
Financial liabilities	25	385	120	0	120	-	-	0	-	-	-
Provision	26	9 833	11 822	12 391	15 150	16 174	16 174	12 915	13 260	13 260	13 260
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	131	1 158	2 035	8 076	10 111	10 111	-	14 060	14 060	14 060
Total non current liabilities		10 349	13 101	14 426	23 347	26 285	26 285	12 915	27 320	27 320	27 320
TOTAL LIABILITIES		63 837	53 831	59 496	73 966	73 796	73 796	59 744	78 230	77 994	78 078
NET ASSETS		606 997	648 627	676 292	702 708	726 882	726 882	793 345	727 827	726 343	733 937
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	670 482	690 969	718 567	695 877	722 200	722 200	756 466	723 145	721 661	729 255
Reserves and funds	30	6 831	6 228	4 682	6 831	4 682	4 682	4 682	4 682	4 682	4 682
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	677 313	697 197	723 249	702 708	726 882	726 882	761 147	727 827	726 343	733 937

Table A7 Budgeted Cash Flows

Table A7 below 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 A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		29 894	48 030	384 160	35 494	37 798	37 798	(267 417)	39 004	40 291	41 581
Service charges		2 362	2 384	2 539	4 304	4 752	4 752	(1 993)	5 668	5 809	5 954
Other revenue		2 366	2 110	1 712	30 535	31 399	31 399	(1 444)	28 662	29 573	30 483
Transfers and Subsidies - Operational	1	170 868	185 540	248 127	179 187	179 712	179 712	(73 796)	178 110	178 007	190 362
Transfers and Subsidies - Capital	1	22 918	5 500	18 440	38 868	38 868	38 868	(28 000)	33 242	36 587	37 650
Interest		-	-	-	16 732	13 732	13 732	(205)	22 329	23 080	23 581
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(118 016)	(137 732)	(121 176)	(245 385)	(244 705)	(244 705)	(94 607)	(244 920)	(251 351)	(258 641)
Interest		-	-	-	(1 240)	(2 826)	(2 826)	-	(101)	(103)	(106)
Transfers and Subsidies	1	-	-	-	(2 075)	(2 075)	(2 075)	-	(3 987)	(4 115)	(4 248)
NET CASH FROM/(USED) OPERATING ACTIVITIES		110 393	105 833	533 802	56 420	56 655	56 655	(467 462)	58 007	57 777	66 616
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(4 293)	-	-	-	1 136	1 136	-	1 500	1 550	1 599
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(8 234)	7 210	11 537	-	(74 280)	(74 280)	(226)	(65 304)	(67 942)	(69 936)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(12 527)	7 210	11 537	-	(73 145)	(73 145)	(226)	(63 804)	(66 392)	(68 337)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(9)	(4)	(6)	-	-	-	(2)	-	-	-
Payments											
Repayment of borrowing		(174)	(298)	(297)	-	-	-	(227)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(183)	(302)	(303)	-	-	-	(229)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		97 683	112 741	545 036	56 420	(16 489)	(16 489)	(467 917)	(5 798)	(8 615)	(1 722)
Cash/cash equivalents at the year begin:	2	180 235	159 256	139 440	85 877	133 328	133 328	133 328	116 839	111 041	102 426
Cash/cash equivalents at the year	2	277 918	271 997	684 476	142 297	116 839	116 839	(334 589)	111 041	102 426	100 704

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN436 Dr Nkosazana Dlamini Zuma - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	277 918	271 997	684 476	142 297	116 839	116 839	(334 589)	111 041	102 426	100 704
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		277 918	271 997	684 476	142 297	116 839	116 839	(334 589)	111 041	102 426	100 704
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent conc		6 355	(0)	533	-	(0)	(0)	21 495	10	(347)	(347)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		6 355	(0)	533	-	(0)	(0)	21 495	10	(347)	(347)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to		271 563	271 997	683 943	142 297	116 839	116 839	(356 084)	111 031	102 774	101 052
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to		271 563	271 997	683 943	142 297	116 839	116 839	(356 084)	111 031	102 774	101 052

Table A9 - Asset Management

Table A9 below 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.

KZN436 Dr Nkosazana Dlamini Zuma - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
CAPITAL EXPENDITURE										
Total New Assets	1	17 981	15 257	18 583	43 670	46 093	46 093	42 064	32 534	39 837
Roads Infrastructure		-	-	-	7 640	6 852	6 852	22 600	7 740	7 934
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	100	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	284	284	4 744	10 138
Rail Infrastructure		-	-	-	-	-	-	-	-	16 824
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	7 640	7 136	7 136	27 444	17 878	24 759
Community Facilities		-	-	38	21 418	21 824	21 824	3 643	3 710	3 803
Sport and Recreation Facilities		-	-	-	22	149	149	2 740	2 809	2 879
Community Assets		-	-	38	21 441	21 973	21 973	6 383	6 519	6 682
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	2 371	1 907	1 200	1 200	1 080	1 111	1 143
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	2 371	1 907	1 200	1 200	1 080	1 111	1 143
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		444	1 260	1 626	1 105	1 104	1 104	1 151	1 202	1 256
Intangible Assets		444	1 260	1 626	1 105	1 104	1 104	1 151	1 202	1 256
Computer Equipment		473	1 380	1 806	1 332	1 412	1 412	850	878	907
Furniture and Office Equipment		1 537	3 455	1 430	2 642	2 092	2 092	1 316	1 177	1 220
Machinery and Equipment		4 902	832	1 045	2 818	3 334	3 334	1 840	1 719	1 770
Transport Assets		10 625	8 331	10 266	4 785	7 843	7 843	2 000	2 050	2 101
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Renewal of Existing Assets	2	-	-	-	2 800	2 518	2 518	2 900	3 031	3 167
<i>Roads Infrastructure</i>		-	-	-	2 800	2 518	2 518	2 900	3 031	3 167
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2 800	2 518	2 518	2 900	3 031	3 167
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	63 906	58 528	55 513	16 362	15 980	15 980	11 822	23 516	17 810
<i>Roads Infrastructure</i>		-	-	(12)	9 193	9 441	9 441	6 816	22 497	16 755
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	(12)	9 193	9 441	9 441	6 816	22 497	16 755
Community Facilities		-	-	-	700	630	630	820	379	389
Sport and Recreation Facilities		63 906	58 528	55 525	5 217	5 217	5 217	3 073	-	-
Community Assets		63 906	58 528	55 525	5 917	5 847	5 847	3 893	379	389
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	200	-	-	500	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	200	-	-	500	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	492	492	492	514	537	561
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	560	200	200	100	103	105
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	81 887	73 786	74 096	62 833	64 592	64 592	56 786	59 080	60 814
<i>Roads Infrastructure</i>		-	-	(12)	19 633	18 811	18 811	32 316	33 267	27 856
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	100	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	284	284	4 744	10 138	16 824
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-

Infrastructure	-	-	(12)	19 633	19 095	19 095	37 160	43 405	44 681	
Community Facilities	-	-	38	22 118	22 454	22 454	4 463	4 089	4 191	
Sport and Recreation Facilities	63 906	58 528	55 525	5 240	5 366	5 366	5 813	2 809	2 879	
Community Assets	63 906	58 528	55 564	27 358	27 820	27 820	10 276	6 898	7 070	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	2 371	2 107	1 200	1 200	1 580	1 111	1 143	
Housing	-	-	-	-	-	-	-	-	-	
Other Assets	-	-	2 371	2 107	1 200	1 200	1 580	1 111	1 143	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	444	1 260	1 626	1 105	1 104	1 104	1 151	1 202	1 256	
Intangible Assets	444	1 260	1 626	1 105	1 104	1 104	1 151	1 202	1 256	
Computer Equipment	473	1 380	1 806	1 332	1 412	1 412	850	878	907	
Furniture and Office Equipment	1 537	3 455	1 430	3 134	2 584	2 584	1 830	1 714	1 781	
Machinery and Equipment	4 902	832	1 045	2 818	3 334	3 334	1 840	1 719	1 770	
Transport Assets	10 625	8 331	10 266	5 345	8 043	8 043	2 100	2 153	2 206	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class	81 887	73 786	74 096	62 833	64 592	64 592	56 786	59 080	60 814	
ASSET REGISTER SUMMARY - PPE (WDV)	5	496 656	513 180	536 560	615 740	600 985	600 985	602 734	603 652	603 976
<i>Roads Infrastructure</i>		158 134	171 495	169 481	165 115	160 011	160 011	158 045	142 558	142 183
<i>Storm water Infrastructure</i>		-	-	-	1 420	644	644	1 844	1 874	1 905
<i>Electrical Infrastructure</i>		-	-	-	2 561	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	100	-	-
<i>Solid Waste Infrastructure</i>		382	382	382	382	666	666	5 410	10 804	17 490
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		158 516	171 877	169 862	169 478	161 321	161 321	165 399	155 235	161 578
Community Assets		220 762	240 112	263 398	272 841	276 127	276 127	279 677	291 764	285 850
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		19 732	30 302	30 780	30 302	30 780	30 780	30 780	30 780	30 780
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		52 126	20 151	17 674	83 057	75 276	75 276	74 986	74 422	74 408
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		418	855	746	961	1 235	1 235	1 793	1 842	1 894
Computer Equipment		2 269	2 804	3 951	4 029	4 288	4 288	4 012	4 016	4 020
Furniture and Office Equipment		3 797	5 763	5 392	7 827	5 751	5 751	5 113	5 073	5 062
Machinery and Equipment		9 734	9 535	8 733	11 954	8 737	8 737	7 897	7 553	7 529
Transport Assets		29 302	31 783	36 024	35 292	37 472	37 472	33 078	32 968	32 855
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	496 656	513 180	536 560	615 740	600 985	600 985	602 734	603 652	603 976
EXPENDITURE OTHER ITEMS										
Depreciation	7	45 220	48 555	52 810	54 038	55 038	55 038	55 038	56 414	57 824
Repairs and Maintenance by Asset Class	3	16 355	17 808	13 380	16 185	17 038	17 038	17 227	17 445	17 896
<i>Roads Infrastructure</i>		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
Community Facilities		1 978	3 117	781	4 650	4 100	4 100	4 800	4 922	5 047
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1 978	3 117	781	4 650	4 100	4 100	4 800	4 922	5 047
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		25	11	16	66	66	66	66	68	69
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		156	188	213	644	474	474	1 181	976	992
Transport Assets		4 014	3 674	4 500	2 425	4 125	4 125	2 650	2 736	2 826
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		61 575	66 363	66 190	70 223	72 076	72 076	72 265	73 859	75 720

Table A10 - Basic Service Delivery Measurement

KZN436 Dr Nkosazana Dlamini Zuma - Table A10 Basic service delivery measurement										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<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>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
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>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	15 000	15 000	15 000	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	2 033	2 121	2 218	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of		(833)	(18 688)	(19 735)	(24 882)	(24 882)	(24 882)	(12 906)	(24 882)	(25 703)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		(833)	(18 688)	(19 735)	(24 882)	(24 882)	(24 882)	(12 906)	(24 882)	(25 703)

PART 2 – SUPPORTING DOCUMENTATION

2.1 Overview of the Annual Budget Process

Section 53 of the MFMA requires the mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Members of Finance Committee, Executive Council, Municipal Manager and senior managers and officials of the municipality meeting under the chairpersonship of the Mayor. The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the district IDP and the budget, considering the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and, That the various spending priorities of the different municipal departments are properly evaluated and prioritized in the allocation of resources.

Budget Process Overview

In terms of section 21 of MFMA

1.) The mayor of a municipality must: -

(a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any

revisions of the integrated development plan and budget-related policies are mutually consistent and credible;

(b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for-

- (i) the preparation, tabling and approval of the annual budget;
- (ii) the annual review of- (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and (bb) the budget-related policies
- (iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
- (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

(2) When preparing the annual budget, the mayor of a municipality must-

(a) take into account the municipality's integrated development plan;

(b) take all reasonable steps to ensure that the municipality revises the integrated development plan in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;

(c) consider the national budget, the relevant provincial budget, the national government's fiscal and macro-economic policy, the annual Division of Revenue Act and any agreements reached in the Budget Forum;

(d) consult-

(i) the relevant district municipality and all other local municipalities within the area of the district municipality, if the municipality is a local municipality;

(ii) all local municipalities within its area, if the municipality is a district municipality;

(iii) the relevant provincial treasury, and when requested, the National Treasury; and

(vi) any national or provincial organs of state, as may be prescribed; and

(e) provide, on request, any information relating to the budget-

(i) to the National Treasury; and

(ii) subject to any limitations that may be prescribed, to-

(aa) the national departments responsible for water, sanitation, electricity and any other

- service as may be prescribed;
- (bb) any other national and provincial organ of states, as may be prescribed; and (cc) another municipality affected by the budget

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year. The Mayor tabled in Council the required IDP and budget time schedule in August 2025. Key dates applicable to the process were:

- a) October and November 2025 –The municipality hosted IDP roadshows as part of the public consultations as a process of the IDP review.
- b.) December – Departmental strategic planning – Draft budget preparation
- b.) January 2026- Council considers the 2025/26 Mid-Year Budget and Performance Assessment;
- c.) February 2026 - Council considers the 2025/26 Adjustments Budget;
- d.) March 2026 – Joint strategic planning session of the Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritization criteria for the compilation of the 2026/27 MTREF;
- e.) March 2025 - Recommendations of the extended management committee are communicated to the Budget Steering Committee, and on to the respective departments and the final 2026/27 MTREF is revised accordingly.
- f) 31 March 2026 - Tabling in Council the Draft 2026/27 IDP and Draft Budget for public consultation;
- g) April to May 2026 – Public consultation through IDP road shows will take place
- h.) May 2026 – Organizational strategic planning to consider views or comments received from Provincial Treasury, public, other stakeholders and update the final budget.
- h.) May 2026 – finalization of the 2025/26 IDP and final Budget MTREF, taking into consideration comments received from the public, comments from Provincial Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- k) 30 May 2026 - Tabling of the 2026/27 MTREF to Council for consideration and approval.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

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.

The 2026/27 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure. Refer to

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
1. Good Governance and Public	1.1. To review and develop a multi-											270 194
2. Sound Financial and Supply	2.1 To manage financial resources			221 042	252 131	245 749	248 386	246 612	246 612	250 656	255 299	270 194
3. Municipal Institutional	3.1 To review existing HR policies			74	51	126	59	59	59	61	64	67
4. Local Economic Development	4.1. To promote and support Local			17 429	11 356	10 618	11 614	12 800	12 800	14 062	14 210	14 423
5. Delivering Basic Services and	5.1. To improve access to roads			38 234	33 032	38 803	41 003	41 536	41 536	35 053	36 587	37 650
6. Spatial Development	6.1. To improve and optimise land			627	221	306	322	452	452	473	484	497
Allocations to other priorities			2									
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	277 407	296 791	295 602	301 385	301 459	301 459	300 305	306 644	593 025

Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
1. Good Governance and Public	1.1. To review and develop a multi-			-	26 137	30 555	31 690	35 665	35 470	34 830	35 720	36 633
2. Sound Financial and Supply	2.1 To manage financial resources			221 042	72 823	101 762	87 966	94 656	92 738	89 017	91 318	93 627
3. Municipal Institutional	3.1 To review existing HR policies			74	29 454	33 835	40 446	49 575	49 876	50 006	51 914	53 898
4. Local Economic Development	4.1. To promote and support Local			17 429	29 279	31 624	35 710	42 290	42 775	47 041	47 658	48 876
5. Delivering Basic Services and	5.1. To improve access to roads			38 234	61 020	69 005	63 661	56 463	59 218	60 614	62 129	63 683
6. Spatial Development	6.1. To improve and optimise land			627	11 405	10 121	10 358	19 035	17 748	17 851	18 444	19 059
Allocations to other priorities												
Total Expenditure				1	277 407	230 119	276 902	269 831	297 826	299 360	307 184	315 776

Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)													
R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
1. Good Governance and Public	1.1. To review and develop a multi-	A		1 876	136	114	231	322	322	185	190	194	
2. Sound Financial and Supply	2.1 To manage financial resources	B		67 286	58 928	57 411	1 821	3 005	3 005	1 200	410	420	
3. Municipal Institutional	3.1 To review existing HR policies	C		1 662	1 741	2 261	2 682	2 441	2 441	2 260	2 362	2 468	
4. Local Economic Development	4.1. To promote and support Local	D		1 441	8 115	8 611	10 158	8 808	8 808	4 416	3 926	4 040	
5. Delivering Basic Services and	5.1. To improve access to roads	E		8 397	3 943	5 065	47 535	49 510	49 510	48 496	51 952	53 441	
6. Spatial Development	6.1. To improve and optimise land	F		1 225	923	634	405	505	505	230	240	251	
Allocations to other priorities				3									
Total Capital Expenditure				1									
Allocations to other priorities				3									
Total Capital Expenditure				1	81 887	73 786	74 096	62 833	64 592	64 592	56 786	59 080	60 814

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the NDZ has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organizational performance which in turn is directly linked to individual employee's performance.

2.4 OVERVIEW OF BUDGET RELATED POLICIES

There were no major changes on budget related policies and by-laws. There were also no major changes on other policies.

Minor reviews were considered on the following policies

Tariff Policy

The objective of this Policy is to ensure that:

- The tariffs of the Municipality comply with the legislation prevailing at the time of implementation.
- The Municipal services are financially sustainable, affordable and equitable.
- The needs of the indigent, aged and disabled are taken into consideration.
- There is consistency in how the tariffs are applied throughout the Municipality and;
- The Policy is drawn in line with the principles as outlined in the Municipal Systems Act.

Property Rates Policy

Other Budget Related Policies consist of the following: -

- Asset Management and Disposal Policy
- Credit control and debt collection
- Budget Process Policy
- Indigent Policy

- Cash, Banking and Investment Policy
- Supply Chain Management Policy
- SCM Infrastructure Policy
- Contract Management Policy
- Fleet management policy
- Funding compliance policy
- Revenue enhancement strategy policy
- Expenditure Management Policy
- Property Rates-by law policy
- Assets management and disposal policy
- Borrowing policy
- Customer Care Policy
- Customer Service Chatter Policy
- Stores Management Policy
- Virement Policy
- Cost Containment Policy
- Petty Cash Policy
- Unclaimed Monies Policy
- Loss Lontrol Policy

All the above budget related policies are available on the municipal website.

2.5 OVERVIEW OF BUDGET ASSUMPTION

Given the constraints on the revenue side, the Council took very tough decisions on the expenditure side. Priority was given to:

- Protecting the poor from the worst impacts of the economic downturn
- Expediting spending on capital projects that are funded by conditional grants.
- Supporting viable Small and Micro businesses
- Cutting cost from the operating expenditure

General inflation outlook and its impact on the municipal activities

There are six key factors that have been taken into consideration in the compilation of the 2026/2027 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Dr NDZ residents and businesses;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration
- Employee related costs were increased by 4%, which is below CPI.
- Decrease in grants allocation

2.6 OVERVIEW OF BUDGET FUNDING

Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. Dr NDZ Municipality derives most of its operational revenue from property rates, operational grants and capital grants from organs of state and other minor charges (such as building plan fees, rent and traffic fines etc.)

The future fiscal sustainability of the municipality is not very positive. The following are contributing factors for this situation:

- The continued inability of consumers to settle outstanding accounts
- Government departments not paying their rates accounts
- Poor of revenue base on high rate of Indigent people around Dr NDZ area
- The continued dependency on grant funding from the national Provincial government

The revenue strategy is a function of key components such as:

- Growth in the local and economic development;
- Revenue management and enhancement;
- To achieve at least 95 per cent annual collection rate for consumer revenue

Table SA10 Funding Measurement

The table SA 10 indicates a brief overview of how the municipal budget is funded

KZN436 Dr Nkosazana Dlamini Zuma Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	277 918	271 997	684 476	142 297	116 839	116 839	(334 694)	89 005	57 514	32 340
Cash + investments at the yr end less applications - R'000	18(1)b	2	271 563	271 997	683 943	142 297	116 839	116 839	(344 825)	89 005	57 862	32 688
Cash year end/monthly employee/supplier payments	18(1)b	3	10,4	9,3	22,9	4,4	3,7	3,7	(13,2)	2,8	1,8	1,0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	49 399	45 424	29 623	4 700	4 633	4 633	64 224	945	(539)	7 055
Service charge rev % change - macro CPIX target exclusive	18(1)a(2)	5	N.A.	1008,4%	(1,6%)	(1,7%)	(4,9%)	(6,0%)	(39,6%)	0,6%	(2,8%)	(2,9%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	13,2%	19,3%	135,3%	23,0%	24,0%	24,0%	(132,6%)	15,7%	15,7%	15,7%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	0,0%	0,0%	(0,3%)	9,3%	7,3%	7,3%	(3,3%)	4,6%	4,6%	4,6%
Capital payments % of capital expenditure	18(1)c(19)	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100,0%	100,0%	100,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	343,0%	16,5%	34,5%	(7,7%)	0,0%	(4,4%)	13,7%	0,4%	0,4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3,3%	3,5%	2,5%	2,6%	2,8%	2,8%	2,9%	2,8%	2,9%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	4,5%	3,9%	3,9%	0,0%	5,1%	5,1%	5,2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0,0%	1014,4%	4,4%	4,3%	1,1%	0,0%	(33,6%)	6,6%	3,2%	3,1%
% incr Property Tax	18(1)a		0,0%	0,0%	4,5%	4,0%	0,0%	0,0%	(32,9%)	5,8%	3,3%	3,2%
% incr Service charges - Electricity	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - Water	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - Waste Water Management	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - Waste Management	18(1)a		0,0%	4,3%	3,4%	7,4%	11,5%	0,0%	(39,5%)	13,6%	2,5%	2,5%
% incr in Sale of Goods and Rendering of Services	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a		4 197	46 771	48 843	50 957	51 517	51 517	34 214	54 916	56 679	58 448
Service charges			4 197	46 771	48 843	50 957	51 517	51 517	34 214	54 916	56 679	58 448
Property rates			-	42 392	44 315	46 096	46 096	46 096	30 932	48 755	50 364	51 976
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			4 197	4 379	4 528	4 861	5 422	5 422	3 282	6 160	6 314	6 472
Service charges - other			-	-	-	-	-	-	-	-	-	-
Interest			635	609	605	751	751	751	415	769	789	808
Capital expenditure excluding capital grant funding			81 887	73 050	74 042	29 034	30 661	30 661	11 876	27 880	27 265	28 075
Cash receipts from ratepayers	18(1)a		34 622	52 524	388 411	70 333	73 949	73 949	(270 854)	51 298	52 928	54 566
Ratepayer & Other revenue	18(1)a		261 626	272 538	287 038	306 191	308 221	308 221	204 204	327 012	337 676	348 368
Change in consumer debtors (current and non-current)			N/A	42 051	8 953	21 822	(6 567)	-	(3 460)	14 228	377	378
Operating and Capital Grant Revenue	18(1)a		204 892	209 528	211 530	218 055	219 113	219 113	197 543	211 352	214 941	228 359
Capital expenditure - total	20(1)(vi)		81 887	73 786	74 096	62 833	64 592	64 592	31 071	56 786	59 080	60 814
Capital expenditure - renewal	20(1)(vi)		-	-	-	2 800	2 518	2 518	-	2 900	3 031	3 167
Supporting benchmarks												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY										172 378	172 682	185 037
Provincial operating grants										5 732	5 672	5 672
Provincial capital grants										-	-	-
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										211 352	214 941	228 359
Average annual collection rate (arrears inclusive)												

DoRA operating				
Operational Revenue:General Revenue:Equitable Share		166 587	165 256	177 275
Operational:Revenue:General Revenue:Fuel Levy		-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-
Agriculture Research and Technology		-	-	-
Agriculture, Conservation and Environmental		-	-	-
Arts and Culture Sustainable Resource Management		-	-	-
Community Library		-	-	-
Department of Environmental Affairs		-	-	-
Department of Tourism		-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-
Emergency Medical Service		-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 811	-	-
HIV and Aids		-	-	-
Housing Accreditation		-	-	-
Housing Top structure		-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-
Integrated City Development Grant		-	-	-
Khayelitsha Urban Renewal		-	-	-
Local Government Financial Management Grant [Schedule 5B]		2 100	2 200	2 300
Mitchell's Plain Urban Renewal		-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-
Municipal Systems Improvement Grant		-	-	-
Natural Resource Management Project		-	-	-
Neighbourhood Development Partnership Grant		-	-	-
Operation Clean Audit		-	-	-
Municipal Disaster Recovery Grant		-	-	-
Public Service Improvement Facility		-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-
Restructuring - Seed Funding		-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-
Rural Road Asset Management Systems Grant		-	-	-
Sport and Recreation		-	-	-
Terrestrial Invasive Alien Plants		-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-
Health Hygiene in Informal Settlements		-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	-
Water Services Infrastructure Grant		-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-
Smart Connect Grant		-	-	-
Urban Settlement Development Grant		-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-
Street Lighting		-	-	-
Traditional Leaders - Imbizon		-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-
Integrated National Electrification Programme Grant		1 880	5 226	5 462
Municipal Restructuring Grant		-	-	-
Regional Bulk Infrastructure Grant		-	-	-
Municipal Emergency Housing Grant		-	-	-
Metro Informal Settlements Partnership Grant		-	-	-
Integrated Urban Development Grant		-	-	-
Programme and Project Preparation Support Grant		-	-	-
		172 378	172 682	185 037
DoRA Capital				
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-
Municipal Infrastructure Grant [Schedule 5B]		33 242	36 587	37 650
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-
Urban Settlement Development Grant [Schedule 4B]		-	-	-
Municipal Human Settlement		-	-	-
Community Library		-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-
Municipal Disaster Recovery Grant		-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-
Khayelitsha Urban Renewal		-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-
Water Services Infrastructure Grant [Schedule 5B]		-	-	-
WiFi Connectivity		-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-
Aquaponic Project		-	-	-
Restifon Settlement		-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-
Restructuring Seed Funding		-	-	-
Municipal Disaster Relief Grant		-	-	-
Municipal Emergency Housing Grant		-	-	-
Metro Informal Settlements Partnership Grant		-	-	-
Integrated Urban Development Grant		-	-	-
Trend				
Change in consumer debtors (current and non-current)	NA	42 051	8 953	21 822
		(6 567)	-	(3 460)
		14 228	377	378

Total Operating Revenue			234 299	264 411	263 417	262 517	262 058	262 058	228 483	267 063	270 057	285 181
Total Operating Expenditure			228 008	251 372	265 979	296 684	296 826	296 826	184 236	299 360	307 184	315 776
Operating Performance Surplus/(Deficit)			6 291	13 039	(2 562)	(34 168)	(34 768)	(34 768)	44 247	(32 297)	(37 126)	(30 595)
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue				12,9%	(0,4%)	(0,3%)	(0,2%)	0,0%	(12,8%)	1,9%	1,1%	5,6%
% Increase in Property Rates Revenue				0,0%	0,0%	0,0%	0,0%	0,0%	(32,9%)	57,6%	3,3%	3,2%
% Increase in Electricity Revenue				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% Increase in Property Rates & Services Charges				1014,4%	4,4%	4,3%	1,1%	0,0%	(33,6%)	6,6%	3,2%	3,1%
Expenditure												
% Increase in Total Operating Expenditure			0,0%	10,2%	5,8%	11,5%	0,0%	0,0%	(37,9%)	0,9%	2,6%	2,8%
% Increase in Employee Costs			0,0%	12,5%	4,1%	18,4%	(0,7%)	0,0%	(36,0%)	4,5%	2,5%	2,5%
% Increase in Electricity Bulk Purchases			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	158010,0829	310801,8384	256545,9777	201751,5697	360321,2246	158335,2809	203671,1404	370431,1313	1187036,884
Average Cost Per Councillor (Remuneration)			0	0	439666,3086	0	499956,7586	499956,7586	0	494438,6897	506799,5862	0
R&M % of PPE			3,3%	3,5%	2,5%	2,6%	2,8%	2,8%	0,0%	2,9%	2,8%	2,9%
Asset Renewal and R&M as a % of PPE			16,2%	14,9%	12,9%	5,7%	5,9%	5,9%	0,0%	5,3%	7,3%	6,4%
Debt Impairment % of Total Billable Revenue			0,0%	0,0%	(0,3%)	9,3%	7,3%	7,3%	(3,3%)	4,6%	4,6%	4,6%
Capital Revenue												
Internally Funded & Other (R'000)			17 981	14 522	18 635	29 034	30 261	30 261	11 876	27 880	27 265	28 075
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			-	736	54	33 798	33 931	33 931	19 196	28 906	31 815	32 739
Internally Generated funds % of Non Grant Funding			100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing % of Non Grant Funding			0,0%	5,1%	0,3%	116,4%	112,1%	112,1%	161,6%	103,7%	116,7%	116,6%
Grant Funding % of Total Funding			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Expenditure												
Total Capital Programme (R'000)			81 887	73 786	74 096	62 833	64 592	64 592	31 071	56 786	59 080	60 814
Asset Renewal			63 906	58 528	55 513	19 162	18 498	18 498	-	14 722	26 546	20 977
Asset Renewal % of Total Capital Expenditure			355,4%	383,6%	297,0%	30,5%	28,8%	28,8%	0,0%	25,9%	44,9%	34,5%
Cash												
Cash Receipts % of Rate Payer & Other			13,2%	19,3%	135,3%	23,0%	24,0%	24,0%	(132,6%)	15,7%	15,7%	15,7%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1,1%	1,1%	1,2%	0,4%	0,2%	0,2%	1,1%	0,0%	0,0%	0,0%
Borrowing Receipts % of Capital Expenditure			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Reserves												
Surplus/(Deficit)			271 563	271 997	683 943	142 297	116 839	116 839	(344 825)	89 005	57 862	32 688
Free Services												
Free Basic Services as a % of Equitable Share			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)			(1,1%)	(21,4%)	(23,5%)	(29,9%)	(30,2%)	(30,2%)	(25,3%)	(28,0%)	(28,0%)	0,0%
Total Operating Revenue			234 299	264 411	263 417	262 517	262 058	262 058	228 483	267 063	270 057	285 181
Total Operating Expenditure			228 008	251 372	265 979	296 684	296 826	296 826	184 236	299 360	307 184	315 776
Surplus/(Deficit) Budgeted Operating Statement			6 291	13 039	(2 562)	(34 168)	(34 768)	(34 768)	44 247	(32 297)	(37 126)	(30 595)
Surplus/(Deficit) Considering Reserves and Cash Backing			271 563	271 997	683 943	142 297	116 839	116 839	(344 825)	89 005	57 862	32 688
MTREF Funded (1) / Unfunded (0)			15	1	1	1	1	1	0	1	1	1
MTREF Funded ✓ / Unfunded ✖			15	✓	✓	✓	✓	✓	✖	✓	✓	✓

SA16 – Details of Investment

The table on SA 16 show the status of the municipality’s investment portfolio

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months									
Parent municipality											
FNB 32 DAY FLEXI NOTICE		Months	32 Day Flexi Notice	✓	variable or Fixed interest rate	30 June 2025	1 057 759,70	58 525,77			1 116 285,47
FNB BANK INVESTMENT		Months	Call Account	✓	variable or Fixed interest rate	30 June 2025	787 184,53	1 068 428,65	-127 700 000,00	149 142 000,00	23 297 613,18
FNB CALL ACCOUNT		Months	Call Account	✓	variable or Fixed interest rate	30 June 2025	5 546,72	271,58			5 818,30
FNB CALL ACCOUNT		Months	Call Account	✓	variable or Fixed interest rate	30 June 2025	21 329 906,09	699 155,96	-22 029 062,05		
FNB CALL ACCOUNT		Months	Call Account	✓	variable or Fixed interest rate	30 June 2025	6 222 470,34	276 758,53	-5 071 060,00	4 005 769,18	5 433 938,05
FNB 48 HOURS NOTICE		Months	48 Hours Notice	✓	variable or Fixed interest rate	30 June 2025	6 483 608,08	319 714,34	-20 000 000,00	20 000 000,00	6 803 322,42
NEDBANK NOTICE DEPOSIT		Months	2 Days Notice	✓	variable or Fixed interest rate	30 June 2025	5 484 421,38	283 660,90	-2 700 000,00		3 068 082,28
NEDBANK NOTICE DEPOSIT		Months	2 Days Notice	✓	variable or Fixed interest rate	30 June 2025	22 347 910,85	1 321 498,69			23 669 409,54
NEDBANK FIXED DEPOSIT		Months	Fixed-Deposit	✓	variable or Fixed interest rate	30 June 2025				20 000 000,00	20 000 000,00
STANDARD BANK		Months	Fixed-Deposit	✓	variable or Fixed interest rate	30 June 2025	36,20				36,20
STANDARD BANK		Months	32 Days Notice Deposit	✓	variable or Fixed interest rate	30 June 2025	37 913 890,01	2 012 541,03			39 926 431,04
ABSA BUSINESS BANK		Months	Notice-Deposit	✓	variable or Fixed interest rate	30 June 2025	2 215 524,52	135 130,04			2 350 654,56
ABSA BUSINESS BANK		Months	Fixed-Deposit	✓	variable or Fixed interest rate	30 June 2025	30 703 989,04	945 870,96	-20 000 000,00		11 649 860,00
ABSA BUSINESS BANK		Months	Fixed-Deposit	✓	variable or Fixed interest rate	30 June 2025		1 351 448,86		30 000 000,00	31 351 448,86
Municipality sub-total							134 552 247,46		-197 500 122,05	223 147 769,18	168 672 899,90
TOTAL INVESTMENTS AND INTEREST	1						134 552 247,46		-197 500 122,05	223 147 769,18	168 672 899,90

2.7 Expenditure and Grant Programmes

SA 18 - Capital and Operational Grant Receipts

The table gives a brief indication of the capital and operational grants gazetted to the municipality for 2026/27 financial year.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		165 344	174 575	181 376	174 254	174 254	174 254	172 378	172 682	185 037
Operational Revenue:General Revenue:Equitable Share		152 466	162 271	170 740	170 119	170 119	170 119	166 587	165 256	177 275
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 476	2 112	3 232	2 135	2 135	2 135	1 811	-	-
Local Government Financial Management Grant [Schedule 5B]		1 950	1 950	1 900	2 000	2 000	2 000	2 100	2 200	2 300
Integrated National Electrification Programme Grant		8 452	8 242	5 504	-	-	-	1 880	5 226	5 462
Provincial Government:		5 423	6 169	4 870	4 933	5 458	5 458	5 722	5 325	5 325
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		5 423	6 169	4 870	4 933	5 458	5 458	5 722	5 325	5 325
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	170 767	180 744	186 246	179 187	179 712	179 712	178 100	178 007	190 362
Capital Transfers and Grants										
National Government:		30 558	24 154	31 318	38 868	38 868	38 868	33 242	36 587	37 650
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		30 558	24 154	31 318	38 868	38 868	38 868	33 242	36 587	37 650
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	30 558	24 154	31 318	38 868	38 868	38 868	33 242	36 587	37 650
TOTAL RECEIPTS OF TRANSFERS & GRANTS		201 325	204 898	217 564	218 055	218 580	218 580	211 342	214 594	228 012

SA 19 - Capital and Operational Expenditure Programme

It is estimated that a spending rate of 100 per cent will be achieved on operating grant expenditure and 100 per cent on the capital grant projects for the 2026/2027 MTREF of which performance has been factored into the cash flow budget.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		147 749	156 446	172 685	176 072	177 213	177 213	172 133	169 132	181 293
Operational Revenue:General Revenue:Equitable Share		143 309	149 299	164 176	171 937	173 078	173 078	166 587	165 256	177 275
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 476	5 267	1 849	2 135	2 135	2 135	1 811	-	-
Local Government Financial Management Grant [Schedule 5B]		1 963	1 881	1 875	2 000	2 000	2 000	2 100	2 200	2 300
Integrated National Electrification Programme Grant		-	-	4 786	-	-	-	1 635	1 676	1 718
Provincial Government:		5 555	5 552	5 138	4 934	5 419	5 419	5 722	5 325	5 325
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		5 555	5 552	5 138	4 934	5 419	5 419	5 722	5 325	5 325
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		153 304	161 999	177 823	181 006	182 633	182 633	177 855	174 456	186 617
Capital expenditure of Transfers and Grants										
National Government:		-	-	54	33 798	33 798	33 798	28 906	31 815	32 739
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	54	33 798	33 798	33 798	28 906	31 815	32 739
Provincial Government:		-	736	-	-	133	133	-	-	-
Infrastructure		-	-	-	-	133	133	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	736	54	33 798	33 931	33 931	28 906	31 815	32 739
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		153 304	162 734	177 878	214 804	216 564	216 564	206 761	206 271	219 356

2.8 Allocations or grants made by the municipality

The municipality does not have any allocations or grants made by the municipality.

2.9 Councillors Allowances and Employee benefits

The following table is a breakdown of councillors' Remuneration and Employee salaries and benefits for the year 2026/2027.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Allowances and Service Related Benefits										
Basic Salary		8 631	9 278	9 432	10 861	10 861	10 861	10 539	10 803	11 073
Cell phone Allowance		1 262	1 332	1 326	1 424	1 424	1 424	1 487	1 524	1 562
Travelling Allowance		531	743	795	949	949	949	991	1 016	1 041
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		10 423	11 354	11 553	13 234	13 234	13 234	13 017	13 343	13 676
Social Contributions										
Medial Aid Benefits		-	-	-	-	-	-	-	-	-
Pension Fund Contributions		1 155	1 144	1 198	1 265	1 265	1 265	1 321	1 354	1 388
Total Social Contributions		1 155	1 144	1 198	1 265	1 265	1 265	1 321	1 354	1 388
Total Councillors		11 578	12 498	12 750	14 499	14 499	14 499	14 339	14 697	15 065
% increase	4		7,9%	2,0%	13,7%	-	-	(1,1%)	2,5%	2,5%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 891	6 669	5 438	5 909	5 909	5 909	6 172	6 326	6 484
Bonuses		173	117	54	581	581	581	606	622	637
Allowance										
Accommodation, Travel and Incidental		1	40	58	105	105	105	110	113	115
Cellular and Telephone	3	-	-	-	-	-	-	-	-	-
Housing Benefits	3	20	7	-	-	-	-	-	-	-
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	3	459	480	557	617	617	617	645	661	677
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		480	527	615	723	723	723	755	774	793
Total Salaries and Allowances		5 544	7 313	6 107	7 212	7 212	7 212	7 533	7 721	7 914
Social Contributions										
Bargaining Council		1	3	3	1	1	1	1	1	1
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		33	30	43	95	95	95	100	102	105
Pension		133	229	257	189	189	189	197	202	207
Unemployment Insurance		9	9	9	15	15	15	15	16	16
Total Social Contributions		175	270	312	300	300	300	314	321	329
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 719	7 582	6 418	7 512	7 512	7 512	7 847	8 043	8 244
% increase	4		32,6%	(15,4%)	17,0%	-	-	4,5%	2,5%	2,5%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		49 865	54 888	57 728	67 296	65 297	65 297	67 765	69 459	71 195
Bonuses		1 467	1 602	1 705	1 965	1 965	1 965	2 053	2 104	2 157
Allowance										
Accommodation, Travel and Incidental		647	452	591	532	532	532	555	569	583
Cellular and Telephone	3	-	-	-	-	-	-	-	-	-
Housing Benefits	3	150	164	207	520	520	520	543	557	570
Total Allowance		797	616	798	1 052	1 052	1 052	1 098	1 126	1 154
Service Related Benefits										
Acting	3	-	-	-	-	-	-	-	-	-
Bonus	3	2 508	2 833	2 999	3 756	3 756	3 756	3 923	4 021	4 121
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	421	419	419	523	536	549
Overtime		1 519	1 551	1 745	2 511	2 511	2 511	2 623	2 688	2 756
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	1 605	1 640	1 390	2 407	2 407	2 407	2 515	2 577	2 642
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	885	907	929
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		5 632	6 024	6 133	9 095	9 094	9 094	10 468	10 729	10 997
Total Salaries and Allowances		57 761	63 129	66 363	79 408	77 407	77 407	81 383	83 418	85 503

Social Contributions									
Bargaining Council	28	29	30	41	41	41	42	43	44
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	2 657	3 805	4 855	4 563	4 563	4 563	4 766	4 885	5 007
Pension	7 933	8 846	9 145	11 238	11 238	11 238	11 738	12 032	12 332
Unemployment Insurance	474	511	523	626	626	626	654	670	687
Total Social Contributions	11 092	13 192	14 553	16 468	16 468	16 468	17 200	17 630	18 071
Post-retirement Benefit									
Medical	-	-	-	-	1 304	1 304	904	927	950
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	1 304	1 304	904	927	950
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	68 853	76 321	80 917	95 876	95 179	95 179	99 488	101 975	104 525
% increase		10,8%	6,0%	18,5%	(0,7%)	-	4,5%	2,5%	2,5%
Total Parent Municipality	86 150	96 401	100 086	117 887	117 190	117 190	121 673	124 715	127 833
TOTAL SALARY, ALLOWANCES & BENEFITS	86 150	96 401	100 086	117 887	117 190	117 190	121 673	124 715	127 833
% increase		11,9%	3,8%	17,8%	(0,6%)	-	3,8%	2,5%	2,5%
TOTAL MANAGERS AND STAFF	5,7	74 572	83 903	87 335	103 388	102 692	102 692	107 335	112 769

Table SA23- Salaries, allowances and benefits (Political Office Bearers/ Councillors/ Senior Managers)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	542 593	81 388	245 291	-	-	869 272
Chief Whip		-	-	-	-	-	-	-
Executive Mayor		1	640 816	100 832	300 723	-	-	1 042 371
Deputy Executive Mayor		1	817 995	-	51 276	-	-	869 271
Executive Committee		-	-	-	-	-	-	-
Total for all other councillors		-	8 537 790	1 139 217	1 880 801	-	-	11 557 808
Section 79 committee chairperson		-	-	-	-	-	-	-
Total Councillors	8	3	10 539 194	1 321 437	2 478 091			14 338 722
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 103 334	231 664	208 368	-	207 568	1 750 934
Chief Finance Officer		1	963 899	2 738	80 665	-	155 800	1 203 102
		1	1 141 367	71 002	153 005	-	-	1 365 374
		1	900 176	5 319	213 770	-	81 018	1 200 283
		1	990 767	157	54 915	-	81 018	1 126 857
		-	-	-	-	-	-	-
List of each official with packages >= senior manager		1	1 072 336	2 738	43 932	-	81 018	1 200 024
Total Senior Managers of the Municipality	8,10	6	6 171 879	313 618	754 655			7 846 574
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	9	16 711 073	1 635 055	3 232 746			22 185 296

Table SA 24 – Summary of personnel numbers

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		29	-	29	29	-	29	29	-	29
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	5	-	5	6	-	6	6	3	3
Other Managers	7	13	13	-	15	15	-	15	15	-
Professionals		81	74	7	81	74	7	141	129	13
<i>Finance</i>		17	13	4	17	13	4	48	37	11
<i>Spatial/town planning</i>		7	6	1	7	6	1	9	9	-
<i>Information Technology</i>		4	3	1	3	2	1	4	3	1
<i>Roads</i>		3	3	-	3	3	-	23	23	-
<i>Refuse</i>		2	1	1	2	1	1	57	57	1
<i>Other</i>		48	48	-	49	49	-	-	-	-
Technicians		6	5	1	5	5	-	5	5	-
<i>Roads</i>		5	4	1	4	4	-	4	4	-
<i>Electricity</i>		1	1	-	1	1	-	1	1	-
Clerks (Clerical and administrative)		97	50	47	99	51	48	36	36	-
Plant and Machine Operators		12	12	-	12	12	-	16	16	-
Elementary Occupations		67	67	-	67	67	-	70	70	-
TOTAL PERSONNEL NUMBERS	9	310	221	89	314	224	90	318	274	45
% increase					1,3%	1,4%	1,1%	1,3%	22,3%	(50,0%)
Total municipal employees headcount	6, 10	310	221	89	314	224	90	318	274	45
Finance personnel headcount	8, 10	31	28	3	33	29	4	-	-	-
Human Resources personnel headcount	8, 10	7	6	1	7	6	1	-	-	-

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25-Budgeted monthly revenue and expenditure

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Waste Management		513	513	513	513	513	513	513	513	513	513	513	513	6 160	6 314	6 472
Sale of Goods and Rendering of Services		65	65	65	65	65	65	65	65	65	65	65	65	776	792	812
Agency services		64	64	64	64	64	64	64	64	64	64	64	64	769	795	808
Interest earned from Current and Non Current Assets		1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	14 424	14 914	15 154
Rental from Fixed Assets		186	186	186	186	186	186	186	186	186	186	186	186	2 232	2 306	2 380
Licence and permits		49	49	49	49	49	49	49	49	49	49	49	49	592	612	622
Operational Revenue		71	71	71	71	71	71	71	71	71	71	71	71	866	886	915
Non-Exchange Revenue																
Property rates		4 063	4 063	4 063	4 063	4 063	4 063	4 063	4 063	4 063	4 063	4 063	4 063	48 755	50 364	51 976
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		250	250	250	250	250	250	250	250	250	250	250	250	2 995	3 093	3 178
Licences or permits		2	2	2	2	2	2	2	2	2	2	2	2	21	21	22
Transfer and subsidies - Operational		14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	178 100	178 354	190 709
Interest		823	823	823	823	823	823	823	823	823	823	823	823	9 881	10 208	10 534
Gains on disposal of Assets		125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 550	1 599
Total Revenue (excluding capital transfers and contributions)		22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255	267 063	270 210	285 181
Expenditure																
Employee related costs		8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	107 335	110 018	112 769
Remuneration of councillors		1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	14 339	14 697	15 065
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		677	677	677	677	677	677	677	677	677	677	677	677	8 119	8 387	8 665
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	2 516	2 599	2 682
Depreciation and amortisation		4 586	4 586	4 586	4 586	4 586	4 586	4 586	4 586	4 586	4 586	4 586	4 586	55 038	56 414	57 824
Interest		8	8	8	8	8	8	8	8	8	8	8	8	101	103	106
Contracted services		5 018	5 018	5 018	5 018	5 018	5 018	5 018	5 018	5 018	5 018	5 018	5 018	60 211	61 135	63 250
Transfers and subsidies		332	332	332	332	332	332	332	332	332	332	332	332	3 987	4 115	4 248
Irrecoverable debts written off		86	86	86	86	86	86	86	86	86	86	86	86	1 034	1 068	1 102
Operational costs		3 837	3 837	3 837	3 837	3 837	3 837	3 837	3 837	3 837	3 837	3 837	3 837	46 046	47 509	48 972
Other Losses		263	263	263	263	263	263	263	263	263	263	263	(2 254)	635	651	668
Total Expenditure		24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	299 360	306 697	315 351
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations)		(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(2 691)	(32 297)	(36 488)	(30 170)
Transfers and subsidies - capital (in-kind)		2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	33 242	36 587	37 650
Surplus/(Deficit) after capital transfers & contributions		79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480

Table SA26-Budgeted monthly revenue and expenditure(Municipal votes)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	250 666	255 430	270 194
Vote 3 - CORPORATE SERVICES		5	5	5	5	5	5	5	5	5	5	5	5	61	64	67
Vote 4 - COMMUNITY SERVICES		1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	1 171	14 052	14 227	14 423
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	35 053	36 587	37 650
Vote 6 - PLANNING AND DEVELOPMNT		39	39	39	39	39	39	39	39	39	39	39	39	473	489	497
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	300 305	306 797	322 831
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		2 903	2 903	2 903	2 903	2 903	2 903	2 903	2 903	2 903	2 903	2 903	2 903	34 830	35 720	36 633
Vote 2 - BUDGET AND TREASURY		7 418	7 418	7 418	7 418	7 418	7 418	7 418	7 418	7 418	7 418	7 418	7 418	89 017	90 481	92 851
Vote 3 - CORPORATE SERVICES		4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	50 006	51 914	53 898
Vote 4 - COMMUNITY SERVICES		3 920	3 920	3 920	3 920	3 920	3 920	3 920	3 920	3 920	3 920	3 920	3 920	47 041	48 009	49 227
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		5 051	5 051	5 051	5 051	5 051	5 051	5 051	5 051	5 051	5 051	5 051	5 051	60 614	62 129	63 683
Vote 6 - PLANNING AND DEVELOPMNT		1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	17 851	18 444	19 059
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	299 360	306 697	315 351
Surplus/(Deficit) before assoc.		79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	-	945	99	7 480
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480

Table SA27-Budgeted monthly revenue and expenditure (standard classification)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	250 728	255 494	270 261
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	20 894	250 728	255 494	270 261
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		658	658	658	658	658	658	658	658	658	658	658	658	7 912	7 912	7 951
Community and social services		478	478	478	478	478	478	478	478	478	478	478	478	5 732	5 682	5 682
Public safety		180	180	180	180	180	180	180	180	180	180	180	180	2 159	2 230	2 269
Economic and environmental services		2 960	2 960	2 960	2 960	2 960	2 960	2 960	2 960	2 960	2 960	2 960	2 960	35 526	37 076	38 147
Planning and development		39	39	39	39	39	39	39	39	39	39	39	39	473	489	497
Road transport		2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	35 053	36 587	37 650
Trading services		513	513	513	513	513	513	513	513	513	513	513	513	6 160	6 314	6 472
Waste management		513	513	513	513	513	513	513	513	513	513	513	513	6 160	6 314	6 472
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	25 025	300 305	306 797	322 831
Expenditure - Functional																
Governance and administration		14 492	14 492	14 492	14 492	14 492	14 492	14 492	14 492	14 492	14 492	14 492	14 492	173 904	178 167	183 438
Executive and council		2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	31 386	32 190	33 014
Finance and administration		11 589	11 589	11 589	11 589	11 589	11 589	11 589	11 589	11 589	11 589	11 589	11 590	139 074	142 447	146 804
Internal audit		287	287	287	287	287	287	287	287	287	287	287	287	3 445	3 531	3 619
Community and public safety		4 221	4 221	4 221	4 221	4 221	4 221	4 221	4 221	4 221	4 221	4 221	4 221	50 654	51 711	53 022
Community and social services		2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	24 843	25 256	25 907
Public safety		1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	22 198	22 752	23 320
Housing		301	301	301	301	301	301	301	301	301	301	301	301	3 613	3 703	3 795
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	56 577	58 113	59 692
Planning and development		2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	24 344	25 049	25 777
Road transport		2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	32 233	33 064	33 915
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	12 819	13 139	13 467
Energy sources		136	136	136	136	136	136	136	136	136	136	136	136	1 635	1 676	1 718
Waste management		932	932	932	932	932	932	932	932	932	932	932	932	11 184	11 463	11 750
Other		451	451	451	451	451	451	451	451	451	451	451	451	5 407	5 567	5 731
Total Expenditure - Functional		24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	24 947	299 360	306 697	315 351
Surplus/(Deficit) before assoc.		79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	79	79	79	79	79	79	79	79	79	79	79	79	945	99	7 480

Table SA28-Budgeted monthly capital expenditure (municipal vote)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - BUDGET AND TREASURY		4	4	4	4	4	4	4	4	4	4	4	4	50	51	53
Vote 3 - CORPORATE SERVICES		10	10	10	10	10	10	10	10	10	10	10	10	120	125	131
Vote 4 - COMMUNITY SERVICES		99	99	99	99	99	99	99	99	99	99	99	99	1 190	764	788
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		3 435	3 435	3 435	3 435	3 435	3 435	3 435	3 435	3 435	3 435	3 435	3 435	41 226	44 442	45 682
Vote 6 - PLANNING AND DEVELOPMNT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	3 549	3 549	3 549	3 549	3 549	3 549	3 549	3 549	3 549	3 549	3 549	3 549	42 586	45 382	46 654
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		15	15	15	15	15	15	15	15	15	15	15	15	185	190	194
Vote 2 - BUDGET AND TREASURY		96	96	96	96	96	96	96	96	96	96	96	96	1 150	359	368
Vote 3 - CORPORATE SERVICES		178	178	178	178	178	178	178	178	178	178	178	178	2 140	2 236	2 337
Vote 4 - COMMUNITY SERVICES		269	269	269	269	269	269	269	269	269	269	269	269	3 226	3 163	3 252
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		606	606	606	606	606	606	606	606	606	606	606	606	7 270	7 510	7 758
Vote 6 - PLANNING AND DEVELOPMNT		19	19	19	19	19	19	19	19	19	19	19	19	230	240	251
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	14 201	13 698	14 161
Total Capital Expenditure	2	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	56 786	59 080	60 814

Table SA29- Budgeted monthly capital expenditure (standard classification)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		304	304	304	304	304	304	304	304	304	304	304	304	3 645	2 961	3 082
Executive and council		15	15	15	15	15	15	15	15	15	15	15	15	185	190	194
Finance and administration		288	288	288	288	288	288	288	288	288	288	288	288	3 460	2 772	2 888
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		381	381	381	381	381	381	381	381	381	381	381	380	4 566	4 080	4 198
Community and social services		260	260	260	260	260	260	260	260	260	260	260	260	3 121	2 743	2 817
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		120	120	120	120	120	120	120	120	120	120	120	120	1 445	1 337	1 381
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	41 749	39 766	34 522
Planning and development		1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	17 643	30 111	24 625
Road transport		2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	24 105	9 656	9 897
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		504	504	504	504	504	504	504	504	504	504	504	504	6 044	11 470	18 190
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 230	1 261
Waste management		404	404	404	404	404	404	404	404	404	404	404	404	4 844	10 240	16 929
Other		65	65	65	65	65	65	65	65	65	65	65	65	782	802	822
Total Capital Expenditure - Functional	2	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	56 786	59 080	60 814
Funded by:																
National Government		2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	28 906	31 815	32 739
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	2 409	28 906	31 815	32 739
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323	27 880	27 265	28 075
Total Capital Funding		4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	56 786	59 080	60 814

Table SA30- Budgeted monthly cash flow

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source														1		
Property rates	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	39 004	40 291	41 581
Service charges - refuse revenue	472	472	472	472	472	472	472	472	472	472	472	472	472	5 668	5 809	5 954
Rental of facilities and equipment	172	172	172	172	172	172	172	172	172	172	172	172	172	2 060	2 128	2 196
Interest earned - external investments	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	14 424	14 914	15 154
Interest earned - outstanding debtors	659	659	659	659	659	659	659	659	659	659	659	659	659	7 905	8 166	8 427
Fines, penalties and forfeits	100	100	100	100	100	100	100	100	100	100	100	100	100	1 198	1 234	1 271
Licences and permits	115	115	115	115	115	115	115	115	115	115	115	115	115	1 382	1 429	1 452
Transfers and Subsidies - Operational	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	14 842	178 110	178 007	190 362
Other revenue	166	166	166	166	166	166	166	166	166	166	166	166	166	1 996	2 053	2 111
Cash Receipts by Source	20 979	20 979	20 979	20 979	20 979	20 979	20 979	20 979	20 979	20 979	20 979	20 979	20 979	251 747	254 031	268 509
Other Cash Flows by Source																
(National / Provincial and District)	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	33 242	36 587	37 650
Proceeds on Disposal of Fixed and Intangible Assets	125	125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 550	1 599
Vat Control (receipts)	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	22 026	22 730	23 452
Total Cash Receipts by Source	25 710	25 710	25 710	25 710	25 710	25 710	25 710	25 710	25 710	25 710	25 710	25 710	25 710	308 515	314 897	331 210
Cash Payments by Type																
Employee related costs	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(8 774)	(105 290)	(107 923)	(110 651)
Remuneration of councillors	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(1 195)	(14 339)	(14 697)	(15 065)
Finance charges	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(101)	(103)	(106)
Other materials	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(9 326)	(9 634)	(9 953)
Contracted services	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(5 508)	(66 092)	(67 636)	(69 918)
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(3 987)	(4 115)	(4 248)
Other expenditure	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(4 156)	(49 874)	(51 461)	(53 054)
Cash Payments by Type	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(249 008)	(255 570)	(262 995)
Other Cash Flows/Payments by Type																
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	(65 304)	(65 304)	(67 942)	(69 936)
Total Cash Payments by Type	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(20 751)	(86 055)	(314 313)	(323 512)
NET INCREASE/(DECREASE) IN CASH HELD	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	(60 346)	(5 798)	(8 615)	(1 722)
Cash/cash equivalents at the month/year begin:	116 839	121 798	126 757	131 715	136 674	141 633	146 592	151 551	156 510	161 469	166 428	171 387	171 387	116 839	111 041	102 426
Cash/cash equivalents at the month/year end:	121 798	126 757	131 715	136 674	141 633	146 592	151 551	156 510	161 469	166 428	171 387	171 387	111 041	111 041	102 426	100 704

2.11 ANNUAL BUDGET AND SDBIP – INTERNAL DEPARTMENTS

Dr NDZ IDP is a principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

- Registration of community needs;
- Process Plan applicable to the fourth revision cycle including the following key IDP processes and deliverables:
 - ✓ Compilation of departmental business plans including key performance indicators and targets;
 - ✓ Financial planning and budgeting process;
 - ✓ Public participation process;
 - ✓ Compilation of the SDBIP, and
 - ✓ The review of the performance management and monitoring processes.

Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Table SA2 Matrix Financial Performance Budget (revenue source /expenditure type and department)

KNZ436 Dr Nkosazana Dlamini Zuma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - BUDGET AND TREASURY	Vote 3 - CORPORATE SERVICES	Vote 4 - COMMUNITY SERVICES	Vote 5 - PUBLIC WORKS AND BASIC SERVICES	Vote 6 - PLANNING AND DEVELOPMENT	Total
Revenue								
Exchange Revenue								
Service charges - Waste Management		-	-	-	6 160	-	-	6 160
Sale of Goods and Rendering of Services		-	428	-	10	-	329	766
Agency services		-	-	-	769	-	-	769
Interest earned from Current and Non Current Assets		-	14 424	-	-	-	-	14 424
Rental from Fixed Assets		-	2 232	-	-	-	-	2 232
Licence and permits		-	-	-	448	-	144	592
Special rating levies		-	-	-	448	-	144	592
Construction Contract Revenue		-	-	-	448	-	144	592
Development Charges		-	-	-	448	-	144	592
Operational Revenue		-	795	61	-	-	-	856
Non-Exchange Revenue								
Property rates		-	48 755	-	-	-	-	48 755
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	2 074	-	921	-	-	2 995
Licences or permits		-	-	-	21	-	-	21
Transfer and subsidies - Operational		-	170 567	-	5 732	1 811	-	178 110
Interest		-	9 881	-	-	-	-	9 881
Gains on disposal of Assets		-	1 500	-	-	-	-	1 500
Total Revenue (excluding capital transfers and contributions)		-	250 656	61	15 407	1 811	904	268 840
Expenditure								
Employee related costs		9 111	14 443	16 722	30 926	26 097	10 036	107 335
Remuneration of councillors		14 339	-	-	-	-	-	14 339
Bulk purchases - electricity		-	-	-	-	-	-	-
Inventory consumed		450	110	1 039	3 467	1 000	2 053	8 119
Debt impairment		-	2 516	-	-	-	-	2 516
Depreciation and amortisation		-	55 038	-	-	-	-	55 038
Interest		-	101	-	-	-	-	101
Contracted services		3 521	4 375	20 727	5 095	23 150	3 343	60 211
Transfers and subsidies		-	750	1 437	1 800	-	-	3 987
Irrecoverable debts written off		-	1 034	-	-	-	-	1 034
Operational costs		7 410	10 650	10 082	5 752	10 368	2 419	46 681
Losses on disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure		34 830	89 017	50 006	47 041	60 614	17 851	299 360
Surplus/(Deficit)		(34 830)	161 639	(49 945)	(31 634)	(58 803)	(16 947)	(30 520)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	33 242	-	33 242
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & subsidies		(34 830)	161 639	(49 945)	(31 634)	(25 561)	(16 947)	2 722

2.12 CAPITAL EXPENDITURE DETAILS

The following tables present details of the municipality's capital expenditure programme, firstly on new assets, then the upgrading of assets and finally on the repair and maintenance of assets.

SA34A- Capital expenditure on new assets by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	7 640	7 136	7 136	27 444	17 878	24 759
Roads Infrastructure		-	-	-	7 640	6 852	6 852	22 600	7 740	7 934
Roads		-	-	-	5 925	6 500	6 500	14 713	7 688	7 880
Road Structures		-	-	-	1 215	252	252	7 837	-	-
Road Furniture		-	-	-	500	100	100	50	52	55
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	100	-	-
PRV Stations		-	-	-	-	-	-	100	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	284	284	4 744	10 138	16 824
Landfill Sites		-	-	-	-	284	284	4 744	10 138	16 824
Community Assets		-	-	38	21 441	21 973	21 973	6 383	6 519	6 682
Community Facilities		-	-	38	21 418	21 824	21 824	3 643	3 710	3 803
Halls		-	-	-	11 418	10 909	10 909	2 144	2 173	2 227
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	4 403	5 260	5 260	97	99	102
Testing Stations		-	-	-	400	-	-	-	-	-
Libraries		-	-	38	-	-	-	-	-	-
Public Open Space		-	-	-	300	467	467	200	205	210
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	237	337	337	20	21	21
Markets		-	-	-	4 000	4 000	4 000	582	597	612
Taxi Ranks/Bus Terminals		-	-	-	560	600	600	550	564	578
Capital Spares		-	-	-	100	250	250	50	51	53
Sport and Recreation Facilities		-	-	-	22	149	149	2 740	2 809	2 879
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	22	149	149	2 740	2 809	2 879
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	2 371	1 907	1 200	1 200	1 080	1 111	1 143
Operational Buildings		-	-	2 371	1 907	1 200	1 200	1 080	1 111	1 143
Municipal Offices		-	-	2 100	1 907	1 200	1 200	1 080	1 111	1 143
Capital Spares		-	-	271	-	-	-	-	-	-
Intangible Assets		444	1 260	1 626	1 105	1 104	1 104	1 151	1 202	1 256
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		444	1 260	1 626	1 105	1 104	1 104	1 151	1 202	1 256
Computer Software and Applications		367	1 171	1 529	945	975	975	1 016	1 061	1 109
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		77	89	98	160	129	129	135	141	147
Computer Equipment		473	1 380	1 806	1 332	1 412	1 412	850	878	907
Computer Equipment		473	1 380	1 806	1 332	1 412	1 412	850	878	907
Furniture and Office Equipment		1 537	3 455	1 430	2 642	2 092	2 092	1 316	1 177	1 220
Furniture and Office Equipment		1 537	3 455	1 430	2 642	2 092	2 092	1 316	1 177	1 220
Machinery and Equipment		4 902	832	1 045	2 818	3 334	3 334	1 840	1 719	1 770
Machinery and Equipment		4 902	832	1 045	2 818	3 334	3 334	1 840	1 719	1 770
Transport Assets		10 625	8 331	10 266	4 785	7 843	7 843	2 000	2 050	2 101
Transport Assets		10 625	8 331	10 266	4 785	7 843	7 843	2 000	2 050	2 101
Total Capital Expenditure on new assets	1	17 981	15 257	18 583	43 670	46 093	46 093	42 064	32 534	39 837

Table SA34b- Capital expenditure on the Renewal of existing assets by asset class (refer)

The municipality has set out a budget to renew the gravel roads through hiring of plant.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	2 800	2 518	2 518	2 900	3 031	3 167
Roads Infrastructure		-	-	-	2 800	2 518	2 518	2 900	3 031	3 167
Roads		-	-	-	2 800	2 518	2 518	2 900	3 031	3 167
Total Capital Expenditure on renewal of existing assets	1	-	-	-	2 800	2 518	2 518	2 900	3 031	3 167

Table SA34c-Repairs and maintenance expenditure by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
Roads Infrastructure		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
Roads		-	-	-	-	-	-	-	-	-
Road Structures		7 201	9 110	6 814	6 500	6 000	6 000	6 500	6 663	6 829
Community Assets		1 978	3 117	781	4 650	4 100	4 100	4 800	4 922	5 047
Community Facilities		1 978	3 117	781	4 650	4 100	4 100	4 800	4 922	5 047
Halls		1 924	3 117	781	4 500	3 950	3 950	4 700	4 818	4 938
Cemeteries/Crematoria		53	-	-	150	150	150	100	105	109
Other assets		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Operational Buildings		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Municipal Offices		2 981	1 708	1 057	1 900	2 273	2 273	2 030	2 081	2 133
Computer Equipment		25	11	16	66	66	66	66	68	69
Computer Equipment		25	11	16	66	66	66	66	68	69
Machinery and Equipment		156	188	213	644	474	474	1 181	976	992
Machinery and Equipment		156	188	213	644	474	474	1 181	976	992
Transport Assets		4 014	3 674	4 500	2 425	4 125	4 125	2 650	2 736	2 826
Transport Assets		4 014	3 674	4 500	2 425	4 125	4 125	2 650	2 736	2 826
Total Repairs and Maintenance Expenditure	1	16 355	17 808	13 380	16 185	17 038	17 038	17 227	17 445	17 896

Table SA34e- Capital expenditure on the upgrading of existing assets by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	(12)	9 193	9 441	9 441	6 816	22 497	16 755
Roads Infrastructure		-	-	(12)	9 193	9 441	9 441	6 816	22 497	16 755
Roads		-	-	(12)	9 193	9 441	9 441	6 816	22 497	16 755
Community Assets		63 906	58 528	55 525	5 917	5 847	5 847	3 893	379	389
Community Facilities		-	-	-	700	630	630	820	379	389
Libraries		-	-	-	-	-	-	450	-	-
Cemeteries/Crematoria		-	-	-	500	400	400	170	174	179
Public Open Space		-	-	-	200	230	230	200	205	210
Sport and Recreation Facilities		63 906	58 528	55 525	5 217	5 217	5 217	3 073	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		63 906	58 528	55 525	5 217	5 217	5 217	3 073	-	-
Other assets		-	-	-	200	-	-	500	-	-
Operational Buildings		-	-	-	200	-	-	500	-	-
Municipal Offices		-	-	-	200	-	-	500	-	-
Furniture and Office Equipment		-	-	-	492	492	492	514	537	561
Furniture and Office Equipment		-	-	-	492	492	492	514	537	561
Transport Assets		-	-	-	560	200	200	100	103	105
Transport Assets		-	-	-	560	200	200	100	103	105
Total Capital Expenditure on upgrading of existing assets	1	63 906	58 528	55 513	16 362	15 980	15 980	11 822	23 516	17 810

SA 35 - Future Financial Implications of the Capital Budget

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA35 Future financial implications of the capital

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework					
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29			
Capital expenditure				1			
Vote 1 - EXECUTIVE AND COUNCIL		185	190	194			
Vote 2 - BUDGET AND TREASURY		1 200	410	420			
Vote 3 - CORPORATE SERVICES		2 260	2 362	2 468			
Vote 4 - COMMUNITY SERVICES		4 416	3 926	4 040			
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		48 496	51 952	53 441			
Vote 6 - PLANNING AND DEVELOPMNT		230	240	251			
Vote 7 - [NAME OF VOTE 7]		-	-	-			
Total Capital Expenditure		56 786	59 080	60 814			
Future operational costs by vote				2			
Vote 1 - EXECUTIVE AND COUNCIL		34 645	35 531	36 439			
Vote 2 - BUDGET AND TREASURY		87 817	90 071	92 431			
Vote 3 - CORPORATE SERVICES		47 747	49 552	51 431			
Vote 4 - COMMUNITY SERVICES		42 625	44 082	45 187			
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		12 118	10 177	10 242			
Vote 6 - PLANNING AND DEVELOPMNT		17 621	18 204	18 808			
Vote 7 - [NAME OF VOTE 7]		-	-	-			
Total future operational costs		242 574	247 617	254 537			
Future revenue by source				3			
Exchange Revenue		16 692	-	-			
Service charges - Waste Management		6 160	6 314	6 472			
Agency services		769	795	808			
Total future revenue		23 621	7 110	7 280			
Net Financial Implications		275 739	299 587	308 071			

SA36 - Consolidated Detailed Capital Budget (refer)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude
Parent municipality: <i>List all capital projects grouped by Function</i>											
	Population Development	Development of Bulwer Cemetery	20220010110000000	New	competitive and responsive economic infrastruc	Growth	-	Sanitation Infrastructure	Toilet Facilities	Ward 10	
	Population Development	Extension of Fencing Donnybrook Cemetery	20202010140000000	New	competitive and responsive economic infrastruc	Inclusion and access	-	Community Facilities	Cemeteries/Crematoria	rative or Head Office (Including Satellite	
	Population Development	Extension of Bulwer CSC Parking space and	20100000000000000	New	competitive and responsive economic infrastruc	Inclusion and access	-	Community Facilities	Cemeteries/Crematoria	rative or Head Office (Including Satellite	
	Population Development	Construction of NUD Cemetery Toilets	20010160000000000	New	competitive and responsive economic infrastruc	Inclusion and access	-	Community Facilities	Parks	Ward 3	
	Population Development	Fencing Of Bulwer CSC	30010010000000000	New	ive, accountable, effective and efficient local gov	Inclusion and access	accountability and enhance public	Licences and Rights	Unspecified	rative or Head Office (Including Satellite	
	Population Development	Procurement of Computer Equipment	40000000000000000	New	nd capable workforce to support an inclusive gr	Governance	-			rative or Head Office (Including Satellite	
	Fire Fighting and Protection	Procurement of Plant and Equipment	80000000000000000	New	competitive and responsive economic infrastruc	Governance	-			Whole of the Municipality	
	Population Development	Furniture and Office Equipment	50000000000000000	New			-				
	Disaster Management	Procurement of Park home for Fire Sabote	30010010000000000	New	ive, accountable, effective and efficient local gov	Governance	-			rative or Head Office (Including Satellite	
	Fire Fighting and Protection	Procurement of Furniture and Equipment	50000000000000000	New	competitive and responsive economic infrastruc	Governance	-			rative or Head Office (Including Satellite	
	Fire Fighting and Protection	Procurement of Plant and Equipment	80000000000000000	New	competitive and responsive economic infrastruc	Governance	-			Whole of the Municipality	
	Fire Fighting and Protection	Procurement of Transport assets	00000000000000000	New	competitive and responsive economic infrastruc	Governance	-			rative or Head Office (Including Satellite	
	Finance	Concrete signs	40000000000000000	New	ient, effective and development-oriented public	Governance	-	Roads Infrastructure	Unspecified	rative or Head Office (Including Satellite	
	Finance	Procurement of Computer Equipment	40000000000000000	New	nd capable workforce to support an inclusive gr	Governance	unities, social services and facilit	Computer Equipment	Computer Software and Applications	Whole of the Municipality	
	Finance	Procurement of Furniture and Equipment	80000000000000000	New	nd capable workforce to support an inclusive gr	Governance	-	Furniture and Office Equipment		Whole of the Municipality	
	Finance	Procurement of Transport assets	00000000000000000	New	nd capable workforce to support an inclusive gr	Governance	-	Transport Assets		rative or Head Office (Including Satellite	
	Finance	Supply and Installation of water tank and pump	40090000000000000	New			-				
	Finance	Procurement of Car wash Equipment	80000000000000000	New			-				
	Finance	Partitioning of Creighton Storage	20030010010000000	New			-				
	Finance	Furniture and Office Equipment	50000000000000000	New			-				
	Libraries and Archives	Partitioning of senior librarian office - NUD	20030010010000000	New	nd capable workforce to support an inclusive gr	Governance	-	Community Facilities	Libraries	rative or Head Office (Including Satellite	
	Libraries and Archives	Borehole Installation - Nkwezela Library	30010010000000000	New	enhance our environmental assets and natura	Governance	-	Operational Buildings	Municipal Offices	Ward 9	29036'41" 29047'33"
	Libraries and Archives	Procurement of Computer Equipment	40000000000000000	New	nd capable workforce to support an inclusive gr	Governance	-	Operational Buildings	Municipal Offices	rative or Head Office (Including Satellite	
	Libraries and Archives	Installation of Creighton library circulation co	50000000000000000	New	South Africa and contribute to a better Africa ar	Governance	-	Operational Buildings	Municipal Offices	rative or Head Office (Including Satellite	
	Libraries and Archives	Partitioning of Bulwer Library	20020010100000000	New			-				
	Libraries and Archives	Landscaping/ Upgrading Underberg Libran	20020010100000000	New			-				
	Libraries and Archives	Procurement and Installation of Underberg B	80000000000000000	New	South Africa and contribute to a better Africa ar	Governance	-	Operational Buildings	Municipal Offices	rative or Head Office (Including Satellite	
	Licensing and Control of Animals	Fencing of Animal Pound in Creighton	30010010000000000	New	enhance our environmental assets and natura	Inclusion and access	-			rative or Head Office (Including Satellite	
	Licensing and Control of Animals	Procurement of Plant and Equipment	80000000000000000	New	enhance our environmental assets and natura	Governance	-			Whole of the Municipality	
	Police Forces, Traffic and Street Parking Co	Himeville Traffic Lights	60030000000000000	New	enhance our environmental assets and natura	Inclusion and access	-			Ward 2	29036'41" 29047'33"
	Police Forces, Traffic and Street Parking Co	Installation of bullet proof window NUD DLT	22011006000000000	New	enhance our environmental assets and natura	Inclusion and access	-			rative or Head Office (Including Satellite	
	Police Forces, Traffic and Street Parking Co	Building of DLTC Offices	30010010000000000	New	enhance our environmental assets and natura	Inclusion and access	-			Whole of the Municipality	29032'33" 29035'32"
	Police Forces, Traffic and Street Parking Co	Furniture and Office Equipment	50000000000000000	New			-				
	Municipal Manager, Town Secretary and Cl	Procurement of Computer Equipment	40000000000000000	New	nd capable workforce to support an inclusive gr	Governance	-			rative or Head Office (Including Satellite	
	Municipal Manager, Town Secretary and Cl	Procurement of Furniture and Equipment	50000000000000000	New	ient, effective and development-oriented public	Governance	-			rative or Head Office (Including Satellite	
	Municipal Manager, Town Secretary and Cl	Procurement of Computer Software	70020040000000000	New	nd capable workforce to support an inclusive gr	Governance	-			rative or Head Office (Including Satellite	
	Mayor and Council	Procurement of Plant and Equipment	80000000000000000	New	ient, effective and development-oriented public	Governance	-			Whole of the Municipality	
	Solid Waste Removal	Slip Blis	80000000000000000	New	South Africa and contribute to a better Africa ar	Governance	-			Whole of the Municipality	

Project/Management Unit	Himeville Asphalt Roads Phase 3 (Extension)	20060010000000000000	Upgrading	South Africa and contribute to a better Africa an	Inclusion and access	ces and facilitate additional infrastr	Roads Infrastructure	Roads	Ward 3	29°03'31" 29°04'52"
Project/Management Unit	Jama Concrete Road Ward 14	20060010000000000000	Upgrading	South Africa and contribute to a better Africa an	Inclusion and access	ces and facilitate additional infrastr	Roads Infrastructure	Roads	Ward 10	
Project/Management Unit	Bulwer Asphalt Road Phase 7	60010000000000000000	Upgrading	competitive and responsive economic infrastruc	Spatial integration	unities, social services and facilit	Roads Infrastructure	Roads	Whole of the Municipality	29.876013S, 29.777140E
Project/Management Unit	Construction of Jackson Street Bridge	60010000000000000000	New	competitive and responsive economic infrastruc	Spatial integration	unities, social services and facilit	Electrical Infrastructure	HV Switching Station	Whole of the Municipality	29°42'47.22"E 29°45'54.05"S
Project/Management Unit	Gohogobho Pedestrian Bridge	60010000000000000000	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational ame	Sanitation Infrastructure	Toilet Facilities	Ward 13	
Project/Management Unit	Bulwer Landfill Site Ward 10	20010000000000000000	New							
Project/Management Unit	Half My Right Pedestrian Bridge	60010000000000000000	New	South Africa and contribute to a better Africa an	Inclusion and access	ces and facilitate additional infrastr	Roads Infrastructure	Roads	Ward 1	
Project/Management Unit	Construction of Nwasahoko Pedestrian Bridge	60020000000000000000	New	South Africa and contribute to a better Africa an	Inclusion and access	ces and facilitate additional infrastr	Roads Infrastructure	Roads	Ward 10	
Project/Management Unit	Phosane Hall Ward 12	20010010000000000000	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational ame	Sport and Recreation Facilities	Outdoor Facilities	Ward 15	30.154953S, 29.384690E
Project/Management Unit	Creighton Artificial Sportfield	20020202000000000000	Upgrading	A long and healthy life for all South Africans	Inclusion and access	-	Community Facilities	Halls	Ward 4	30.14203S 29.501910 E
Roads	Renewal of Gravel Roads	10060010000000000000	New	A long and healthy life for all South Africans	Inclusion and access	-	Community Facilities	Roads	Whole of the Municipality	
Roads	Mqasheni Access Road Ward 1	60010000000000000000	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational ame	Community Facilities	Crèches	Ward 1	29°5'12.04"E 29°53'9.71"S
Roads	Ndlangisa Pedestrian Bridge	60010000000000000000	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational ame	Community Facilities	Crèches	Ward 5	29°4'119.51"E 29°58'34.61"S
Roads	Mandawa Access Road Ward 15	60010000000000000000	New	A long and healthy life for all South Africans	Inclusion and access	-	Community Facilities	Crèches	Ward 15	29°02'34.4" 29°04'25"
Roads	Storm Water Pipes and Culverts	60010000000000000000	New	A long and healthy life for all South Africans	Inclusion and access	-	Community Facilities	Crèches	Whole of the Municipality	
Roads	Construction of Storm Water	60010000000000000000	New	A long and healthy life for all South Africans	Inclusion and access	-	Community Facilities	Crèches	Whole of the Municipality	
Roads	Matsho Community Hall	20010010000000000000	New	A long and healthy life for all South Africans	Inclusion and access	-	Community Facilities	Crèches	Ward 11	29.578775S, 29.960107E
Roads	Kilum Floodlights	20010140000000000000	New	ent, effective and development-oriented public	Growth	ty recreational amenities and maint	Community Facilities	Public Ablution Facilities	Ward 4	29°5'59.04"S 29°3'10.20"E
Roads	Bulwer Informal Traders Infrastructure	20010170000000000000	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational ame	Sport and Recreation Facilities	Outdoor Facilities	Whole of the Municipality	29.520553S, 29.511208E
Roads	Bus Shelters	20010210000000000000	New	ent, effective and development-oriented public	Growth	ty recreational amenities and maint	Sport and Recreation Facilities	Outdoor Facilities	Whole of the Municipality	
Roads	New Electrical Installations	30010010000000000000	New	ent, effective and development-oriented public	Inclusion and access	-	Sport and Recreation Facilities	Outdoor Facilities	Whole of the Municipality	
Roads	Procurement of Computer Equipment	40000000000000000000	New	competitive and responsive economic infrastruc	Inclusion and access	ce and renovation of existing infra	Operational Buildings	Municipal Offices	rative or Head Office (Including Satellite	
Roads	Procurement of Furniture and Equipment	50000000000000000000	New	All people in South Africa are and feel safe	Inclusion and access	romote and create a safe environm	Operational Buildings	Municipal Offices	rative or Head Office (Including Satellite	
Roads	Procurement of Plant and Equipment	90000000000000000000	New	ent, effective and development-oriented public	Inclusion and access	-	Operational Buildings	Municipal Offices	rative or Head Office (Including Satellite	
Roads	Procurement of Transport asses	00000000000000000000	New	nd capable workforce to support an inclusive gr	Governance	e on ICT Legislative and Mandate	Computer Equipment		rative or Head Office (Including Satellite	
Roads	Design for Upgrade of Valleyview Road	20060010000000000000	New							
Roads	Design for Upgrade of Lewis Road	20060010000000000000	New							
Roads	Design for Upgrade of Pofo Way and South	20060010000000000000	New							
Roads	Upgrade of 1km of Magoso Access Road (P)	20060010000000000000	New							
Roads	Creighton Regional Sport Center Ward14	20020202000000000000	New							
Roads	Design of Concrete Steephill (Emabendeni b	60010000000000000000	New							
Roads	Design of Concrete Steephill (Mzayiya Ace	60010000000000000000	New							
Roads	Bazini Sportfield	20020202000000000000	New							
Roads	Nomgidi Community Hall	20010010000000000000	New							
Roads	Electrification Projects	00000000000000000000	New							
Administrative and Corporate Support	Upgrading of Server	20050000000000000000	New	ent, effective and development-oriented public	Governance				Whole of the Municipality	
Administrative and Corporate Support	Procurement of Computer Equipment	40000000000000000000	New	nd capable workforce to support an inclusive gr	Governance				rative or Head Office (Including Satellite	
Administrative and Corporate Support	Installation of Cameras	50000000000000000000	New	ive, accountable, effective and efficient local gov	Governance				rative or Head Office (Including Satellite	
Administrative and Corporate Support	Procurement of Furniture and Equipment	50000000000000000000	New	nd capable workforce to support an inclusive gr	Governance				rative or Head Office (Including Satellite	
Administrative and Corporate Support	Fiber connection	50000000000000000000	New	nd capable workforce to support an inclusive gr	Governance				rative or Head Office (Including Satellite	
Administrative and Corporate Support	Procurement of Computer Software	70020040000000000000	New	nd capable workforce to support an inclusive gr	Governance				rative or Head Office (Including Satellite	
Administrative and Corporate Support	Procurement of Antivirus Software	70020060000000000000	New	nd capable workforce to support an inclusive gr	Governance				rative or Head Office (Including Satellite	
Administrative and Corporate Support	Procurement of Plant and Equipment	90000000000000000000	New	ent, effective and development-oriented public	Governance				rative or Head Office (Including Satellite	
Town Planning, Building Regulations and En	Procurement of Computer Equipment	40000000000000000000	New	ive, accountable, effective and efficient local gov	Governance				rative or Head Office (Including Satellite	
Town Planning, Building Regulations and En	Procurement of Furniture and Equipment	50000000000000000000	New	ive, accountable, effective and efficient local gov	Governance				rative or Head Office (Including Satellite	
Town Planning, Building Regulations and En	Procurement of Computer Software	70020040000000000000	New	ive, accountable, effective and efficient local gov	Governance				rative or Head Office (Including Satellite	
Parent Capital expenditure										
Entity Capital expenditure										
Total Capital expenditure										

2.13 LEGISLATION COMPLIANCE STATUS

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

a. In year reporting

In year reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.

b. Internship Programmes

Internship programme – the municipality is participating in the Municipal Financial Management Internship programme and has three interns currently and in a process to employ the other two before the end of the financial year. The three interns are undergoing training in various divisions of the Financial Services Department and Internal Auditing. Two of these interns have attended the MFMP and completed it, the other one intern will start in the month of April to attend MFMP classes.

c. Budget and Treasury Office

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

d. Audit Committee

An Audit Committee was established and is fully functional.

e.) Service Delivery and Budget implementation Plan

The detail SDBIP document is at a final stage and will be finalized within 28 days after approval of the 2026/27 MTREF.

f.) Annual Report

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

g.) Policies

The review of all budget related policies have taken place in terms of Regulation 7 of the MBRR.

h.) Budget Preparation

This Budget has been prepared in terms of section 21 of the MFMA No. 56 of 2003. The municipality has taken into consideration the macro-economic performance and projections when preparing the 2026/2027 MTREF Municipal Budget as stipulated in MFMA circular No. 134.

Table 1: Macroeconomic Performance and Projections, 2025 -2029					
Fiscal year	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Actual	Estimate	Forecast	Forecast	Forecast
CPI Inflation	4.4%	3.2%	3.4%	3.3%	3.2%

2.13 OTHER SUPPORTING DOCUMENTS

Table SA2 - Matrix financial performance budget (revenue source/expenditure type and department)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - BUDGET AND TREASURY	Vote 3 - CORPORATE SERVICES	Vote 4 - COMMUNITY SERVICES	Vote 5 - PUBLIC WORKS AND BASIC SERVICES	Vote 6 - PLANNING AND DEVELOPMNT	Total
Revenue								
Exchange Revenue								
Service charges - Waste Management		-	-	-	6 160	-	-	6 160
Sale of Goods and Rendering of Services		-	428	-	10	-	329	766
Agency services		-	-	-	769	-	-	769
Interest earned from Current and Non Current Assets		-	14 424	-	-	-	-	14 424
Rental from Fixed Assets		-	2 232	-	-	-	-	2 232
Licence and permits		-	-	-	448	-	144	592
Special rating levies		-	-	-	448	-	144	592
Construction Contract Revenue		-	-	-	448	-	144	592
Development Charges		-	-	-	448	-	144	592
Operational Revenue		-	795	61	-	-	-	856
Non-Exchange Revenue								
Property rates		-	48 755	-	-	-	-	48 755
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	2 074	-	921	-	-	2 995
Licences or permits		-	-	-	21	-	-	21
Transfer and subsidies - Operational		-	170 567	-	5 732	1 811	-	178 110
Interest		-	9 881	-	-	-	-	9 881
Gains on disposal of Assets		-	1 500	-	-	-	-	1 500
Total Revenue (excluding capital transfers and contributions)		-	250 656	61	15 407	1 811	904	268 840
Expenditure								
Employee related costs		9 111	14 443	16 722	30 926	26 097	10 036	107 335
Remuneration of councillors		14 339	-	-	-	-	-	14 339
Bulk purchases - electricity		-	-	-	-	-	-	-
Inventory consumed		450	110	1 039	3 467	1 000	2 053	8 119
Debt impairment		-	2 516	-	-	-	-	2 516
Depreciation and amortisation		-	55 038	-	-	-	-	55 038
Interest		-	101	-	-	-	-	101
Contracted services		3 521	4 375	20 727	5 095	23 150	3 343	60 211
Transfers and subsidies		-	750	1 437	1 800	-	-	3 987
Irrecoverable debts written off		-	1 034	-	-	-	-	1 034
Operational costs		7 410	10 650	10 082	5 752	10 368	2 419	46 681
Losses on disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure		34 830	89 017	50 006	47 041	60 614	17 851	299 360
Surplus/(Deficit)		(34 830)	161 639	(49 945)	(31 634)	(58 803)	(16 947)	(30 520)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	33 242	-	33 242
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(34 830)	161 639	(49 945)	(31 634)	(25 561)	(16 947)	2 722

2.13.1 Municipal regulation on the Standard Chart of Accounts (mSCOA)

The municipality has a road map that is currently using to work towards implementing all MSCOA requirements.

2.13.2 Financial Modeling and Key Planning Drivers

As part of the compilation of the 2026/2027 MTREF, extensive financial modeling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2026/27 MTREF:

- Local Economic growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e., inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2025/2026 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor's payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circular No.132 and PT/MF 13 of 2025/26 and prior circulars has been taken into consideration in the planning and prioritization process.

2.13.3 Planning, Budgeting and Reporting Cycle

The performance of Dr Nkosazana Dlamini Zuma Municipality relates direct to the extent to which it has achieved success in realizing its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The NDZ therefore has adopted one integrated performance management system which encompasses.

- **Performance indicators and benchmarks**

a) Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework will be implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

b) Creditors Management

Dr NDZ has managed to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation.

This had a favorable impact on supplier's perceptions of risk of doing business with Dr NDZ Municipality, which is expected to benefit the local community in the form of more competitive pricing of tenders, as suppliers compete for the Dr NDZ business

c) Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulties in paying for the basic services and are registered as indigent households in terms of the Indigent Policy of the Dr Nkosazana Dlamini Zuma Municipality. Only registered indigents qualify for the free basic services.

e) Indigent Information

The decision was taken to refresh the register to ensure that the application, identification, recording, vetting and managing of indigents consumers is credible and avoids further audit findings.

We have performed the following activities in trying to achieve the policy and the abovementioned objectives:

- The municipality has implemented the following communication strategy in obtaining the information:
 - Ward committees
 - Advertisement on local news papers
 - Advertisement on municipal website
 - Notices on community noticeboards (Halls and libraries)
 - Social media platforms (Facebook, etc.)
 - Telephonic communication with ward councilors
 - Door to Door visits by revenue unit to Himeville, Bulwer, Donnybrook and Creighton locations.

- Application forms were made available and delivered to each councilor or council representative. Furthermore, forms were made available at all municipal places to business (offices and libraries)
- Provision of support during the application, collection and inspection of forms received to ensure completeness of documents.
- Telephone calls placed to applicant and requested to submit missing items

Electricity

R 1.8 million has been set aside for electrical physibility studies for infills.

Roads

The municipality currently have 290 roads on the PPE Register which varies in sizes of kilometres. As new roads are constructed, plans to maintain the existing roads must be implemented, hence cutting unnecessary costs and on building internal capacity is needed.

Community Halls

The municipality currently have more than 70 community halls. One new community hall will be constructed in the 2026/27 financial year, affordable maintenance and safeguarding of these assets is vital, while re-prioritisation and reconsideration of building community need to be explored.

Repairs and Maintenance

The municipality has budget 3% on repairs and maintenance which is far below the norm of 8% of the net value of PPE. EPWP, Labour intensive approach and additional plants will complement the budget.

Waste Management and Cleanliness of our Towns

Dr Nkosazana Dlamini Zuma Municipality renders waste collection services to the residences, commercial and low income. Refuse bags are distributed and some are collecting from the Municipal offices. Municipal fleet is used for kerbside collection, and waste is disposed at the Municipal dump sites, in areas around Underberg and Himeville waste is disposed at the Himeville transfer station. The collection from the Himeville Transfer Station is outsourced. The Municipality has installed drums which are used for each household where waste is collected, the reason for using drums is to ensure that our areas are kept clean and during unfavourable weather conditions all arears remains clean which is beneficial to waste pickers. Waste collection schedule is as follows:

- Bulwer – on Monday, Thursday and Friday
- Donnybrook – on Tuesday and Friday
- Creighton – on Tuesday and Friday
- Hlanganani – on Monday and Thursday

- Centocow – on Tuesday and Thursday
- Underberg & Himeville Residential – on Monday
- Underberg & Himeville Business – Tuesday, Thursday and weekends
- Underberg & Himeville Low Income – Wednesday

The Municipality has Creighton waste disposal sites and Himeville Transfer Station. Bulwer waste disposal site has reached its capacity; therefore, the Municipality has obtained a closure licence for the Bulwer waste disposal site. The Municipality has plans to establish a new landfill in Bulwer, currently Environmental Authorisation has been issued for Bulwer Landfill and the designs have been finalised by the Engineer. The budget allocation of R5.4 million has been made in 2026/27 financial year for the construction.

(a.) Environmental compliance

To ensure compliance with environmental legislation, the Municipality will audit all waste disposal sites using a qualified service provider to ensure that the Municipality complies with license conditions. In addition to auditing of site the Municipality will play an active role in all projects which have been issued Environmental Authorisations to ensure that development does not have major damages to the environment.

(b.) Climate Change Adaptation and Mitigation

In compliance with Climate Change Act 2024, the Municipality will develop a plan detailing on how will they adjust with future effects of climate change. By Mitigation how will the Municipality prevent or reduce the emissions of greenhouse gases (GHG) into the atmosphere to make the impacts of climate change less severe