Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

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national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866

Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: KZN213 Umzumbe

CFO Name:

Tel: **Fax:**

E-Mail:

Budget for MTREF starting: 2025 **Budget Year:** 2025/26

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export **Name Votes & Sub-Votes**

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

SA13b

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Executive and Council	**Vote 1**	**Executive and Council**		
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - Mayor and Council	1
Vote 3 - Planning and Development	1.2	Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive	1
Vote 4 - Road Transport	1.3	[Name of sub-vote]	1.3 - [Name of sub-vote]	1
Vote 5 - Internal Audit	1.4	[Name of sub-vote]	1.4 - [Name of sub-vote]	1
Vote 6 - Sport and Recreation	1.5	[Name of sub-vote]	1.5 - [Name of sub-vote]	1
Vote 7 - Community and Social Services	1.6	[Name of sub-vote]	1.6 - [Name of sub-vote]	1
Vote 8 - Community and Social Services2	1.7	[Name of sub-vote]	1.7 - [Name of sub-vote]	1
Vote 9 - Housing	1.8	[Name of sub-vote]	1.8 - [Name of sub-vote]	1
Vote 10 - Other	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]	1
Vote 11 - Public Safety	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]	11
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**Finance and Administration**		
Vote 13 - Energy Sources	2.1	Administrative and Corporate Support	2.1 - Administrative and Corporate Support	2
Vote 14 - Environmental Protection	2.2	Asset Management	2.2 - Asset Management	2
Vote 15 - [NAME OF VOTE 15]	2.3	Finance	2.3 - Finance	2
	2.4	Fleet Management	2.4 - Fleet Management	2
	2.5	Human Resources	2.5 - Human Resources	2
	2.6	Information Technology	2.6 - Information Technology	2
	2.7	Legal Services	2.7 - Legal Services	2
	2.8	Property Services	2.8 - Property Services	2
	2.9	Risk Management	2.9 - Risk Management	2
	2.10	Marketing, Customer Relations, Publicity and Media Co-ordination	2.10 - Marketing, Customer Relations, Publicity and Media Co-ordination	21
	Vote 3	**Planning and Development**		
	3.1	Corporate Wide Strategic Planning (IDPs, LEDs)	3.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	3
	3.2	Development Facilitation	3.2 - Development Facilitation	3
	3.3	Economic Development/Planning	3.3 - Economic Development/Planning	3
	3.4	Project Management Unit	3.4 - Project Management Unit	3
	3.5	Town Planning, Building Regulations and Enforcement, and City Eng	3.5 - Town Planning, Building Regulations and Enforcement, and City Engineer	3
	3.6	[Name of sub-vote]	3.6 - [Name of sub-vote]	3
	3.7	[Name of sub-vote]	3.7 - [Name of sub-vote]	3
	3.8	[Name of sub-vote]	3.8 - [Name of sub-vote]	3
	3.9	[Name of sub-vote]	3.9 - [Name of sub-vote]	3
	3.10	[Name of sub-vote]	3.10 - [Name of sub-vote]	31
	Vote 4	**Road Transport**		
	4.1	Public Transport	4.1 - Public Transport	4
	4.2	Roads	4.2 - Roads	4
	4.3	[Name of sub-vote]	4.3 - [Name of sub-vote]	4
	4.4	[Name of sub-vote]	4.4 - [Name of sub-vote]	4
	4.5	[Name of sub-vote]	4.5 - [Name of sub-vote]	4
	4.6	[Name of sub-vote]	4.6 - [Name of sub-vote]	4
	4.7	[Name of sub-vote]	4.7 - [Name of sub-vote]	4
	4.8	[Name of sub-vote]	4.8 - [Name of sub-vote]	4
	4.9	[Name of sub-vote]	4.9 - [Name of sub-vote]	4
	4.10	[Name of sub-vote]	4.10 - [Name of sub-vote]	41
	Vote 5	**Internal Audit**		
	5.1	Governance Function	5.1 - Governance Function	5
	5.2	[Name of sub-vote]	5.2 - [Name of sub-vote]	5
	5.3	[Name of sub-vote]	5.3 - [Name of sub-vote]	5
	5.4	[Name of sub-vote]	5.4 - [Name of sub-vote]	5
	5.5	[Name of sub-vote]	5.5 - [Name of sub-vote]	5
	5.6	[Name of sub-vote]	5.6 - [Name of sub-vote]	5
	5.7	[Name of sub-vote]	5.7 - [Name of sub-vote]	5
	5.8	[Name of sub-vote]	5.8 - [Name of sub-vote]	5
	5.9	[Name of sub-vote]	5.9 - [Name of sub-vote]	5
	5.10	[Name of sub-vote]	5.10 - [Name of sub-vote]	51
	Vote 6	**Sport and Recreation**		
	6.1	Sports Grounds and Stadiums	6.1 - Sports Grounds and Stadiums	6
	6.2	Recreational Facilities	6.2 - Recreational Facilities	6
	6.3	[Name of sub-vote]	6.3 - [Name of sub-vote]	6
	6.4	[Name of sub-vote]	6.4 - [Name of sub-vote]	6
	6.5	[Name of sub-vote]	6.5 - [Name of sub-vote]	6
	6.6	[Name of sub-vote]	6.6 - [Name of sub-vote]	6
	6.7	[Name of sub-vote]	6.7 - [Name of sub-vote]	6
	6.8	[Name of sub-vote]	6.8 - [Name of sub-vote]	6
	6.9	[Name of sub-vote]	6.9 - [Name of sub-vote]	6
	6.10	[Name of sub-vote]	6.10 - [Name of sub-vote]	61
	Vote 7	**Community and Social Services**		
	7.1	Animal Care and Diseases	7.1 - Animal Care and Diseases	7
	7.2	Cemeteries, Funeral Parlours and Crematoriums	7.2 - Cemeteries, Funeral Parlours and Crematoriums	7
	7.3	Community Halls and Facilities	7.3 - Community Halls and Facilities	7
	7.4	Literacy Programmes	7.4 - Literacy Programmes	7
	7.5	Theatres	7.5 - Theatres	7
	7.6	Agricultural	7.6 - Agricultural	7
	7.7	Child Care Facilities	7.7 - Child Care Facilities	7
	7.8	Cultural Matters	7.8 - Cultural Matters	7
	7.9	Disaster Management	7.9 - Disaster Management	7
	7.10	Libraries and Archives	7.10 - Libraries and Archives	71
	Vote 8	**Community and Social Services2**		
	8.1	Museums and Art Galleries	8.1 - Museums and Art Galleries	8
	8.2	Population Development	8.2 - Population Development	8
	8.3	Recycling	8.3 - Recycling	8
	8.4	[Name of sub-vote]	8.4 - [Name of sub-vote]	8
	8.5	[Name of sub-vote]	8.5 - [Name of sub-vote]	8
	8.6	[Name of sub-vote]	8.6 - [Name of sub-vote]	8
	8.7	[Name of sub-vote]	8.7 - [Name of sub-vote]	8
	8.8	[Name of sub-vote]	8.8 - [Name of sub-vote]	8
	8.9	[Name of sub-vote]	8.9 - [Name of sub-vote]	8
	8.10	[Name of sub-vote]	8.10 - [Name of sub-vote]	81
	Vote 9	**Housing**		
	9.1	Housing	9.1 - Housing	9
	9.2	[Name of sub-vote]	9.2 - [Name of sub-vote]	9
	9.3	[Name of sub-vote]	9.3 - [Name of sub-vote]	9
	9.4	[Name of sub-vote]	9.4 - [Name of sub-vote]	9
	9.5	[Name of sub-vote]	9.5 - [Name of sub-vote]	9
	9.6	[Name of sub-vote]	9.6 - [Name of sub-vote]	9
	9.7	[Name of sub-vote]	9.7 - [Name of sub-vote]	9
	9.8	[Name of sub-vote]	9.8 - [Name of sub-vote]	9
	9.9	[Name of sub-vote]	9.9 - [Name of sub-vote]	9
	9.10	[Name of sub-vote]	9.10 - [Name of sub-vote]	91
	Vote 10	**Other**		
	10.1	Tourism	10.1 - Tourism	10
	10.2	Licensing and Regulation	10.2 - Licensing and Regulation	10
	10.3	[Name of sub-vote]	10.3 - [Name of sub-vote]	10
	10.4	[Name of sub-vote]	10.4 - [Name of sub-vote]	10
	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]	10
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]	10
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]	10
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]	10
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]	10
	10.10	[Name of sub-vote]	10.10 - [Name of sub-vote]	101
	Vote 11	**Public Safety**		
	11.1	Control of Public Nuisances	11.1 - Control of Public Nuisances	11
	11.2	Fire Fighting and Protection	11.2 - Fire Fighting and Protection	11
	11.3	Police Forces, Traffic and Street Parking Control	11.3 - Police Forces, Traffic and Street Parking Control	11
	11.4	Licensing and Control of Animals	11.4 - Licensing and Control of Animals	11
	11.5	[Name of sub-vote]	11.5 - [Name of sub-vote]	11

11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]	11.
11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]	11.
11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]	11.
11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]	11.
11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]	111.
Vote 12	**[NAME OF VOTE 12]**		1.
12.1	Solid Waste Disposal (Landfill Sites)	12.1 - Solid Waste Disposal (Landfill Sites)	12.
12.2	Solid Waste Removal	12.2 - Solid Waste Removal	12.
12.3	Street Cleaning	12.3 - Street Cleaning	12.
12.4	[Name of sub-vote]	12.4 - [Name of sub-vote]	12.
12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]	12.
12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]	12.
12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]	12.
12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]	12.
12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]	12.
12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]	121.
Vote 13	**Energy Sources**		1.
13.1	Electricity	13.1 - Electricity	13.
13.2	[Name of sub-vote]	13.2 - [Name of sub-vote]	13.
13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]	13.
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]	13.
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	13.
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	13.
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	13.
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	13.
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	13.
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	131.
Vote 14	**Environmental Protection**		1.
14.1	Nature Conservation	14.1 - Nature Conservation	14.
14.2	[Name of sub-vote]	14.2 - [Name of sub-vote]	14.
14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]	14.
14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]	14.
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]	14.
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	14.
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	14.
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	14.
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	14.
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	141.
Vote 15	**[NAME OF VOTE 15]**		1.
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]	15.
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]	15.
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	15.
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	15.
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]	15.
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	15.
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	15.
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	15.
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	15.
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	151.

KZN213 Umzumbe - Contact Information

A. GENERAL INFORMATION

Municipality	**KZN213 Umzumbe**
Grade	1
Province	**KZN KWAZULU-NATAL**
Web Address	**www.umzumbe.gov.za**
e-mail Address	**umzumbe@umzumbe.gov.za**

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	PO BOX 561
City / Town	HIBBEREDENE
Postal Code	4220
Street address	
Building	SIPHOFU ROAD
Street No. & Name	MATHULINI MPCC
City / Town	UMTHWALUME
Postal Code	4186
General Contacts	
Telephone number	399720005
Fax number	0399720099

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Mr.	Title	Mr
Name	Simphiwe Mthethwa	Name	Philip Siphamandla Mbili
Telephone number	0399720005	Telephone number	0399720005
Cell number	0675834523	Cell number	078907 5932
Fax number	0399720099	Fax number	0399720099
E-mail address	mayor@umzumbe.gov.za	E-mail address	pa.speaker@umzumbe.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	7110025676081	ID Number	8306010496084
Title	Mr.	Title	Miss
Name	BG Nyuswa	Name	Phumzile Chiliza
Telephone number	0399720005	Telephone number	0399720005
Cell number	0829550606	Cell number	0822160527
Fax number	0399720099	Fax number	0399720099
E-mail address	mayor@umzumbe.gov.za	E-mail address	pa.mayor@umzumbe.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Mlungisi Ndlovu	Name	Sibusiso Mthembu
Telephone number	0399720005	Telephone number	039 9720005
Cell number	064 6314174	Cell number	073 244 9161
Fax number	0399720099	Fax number	0979720099
E-mail address	deputymayor@umzumbe.gov.za	E-mail address	pa.deputymayor@umzumbe.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Shaka Cele	Name	Ntuthuko Mthalane
Telephone number	0399720005	Telephone number	039 9720005
Cell number	0765113590	Cell number	0710106923
Fax number	0979720099	Fax number	0979720099
E-mail address	mm@umzumbe.gov.za	E-mail address	pa.mm@umzumbe.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Mr.	Title	
Name	N.K Duma	Name	
Telephone number	0399720005	Telephone number	
Cell number	064 762 9518	Cell number	
Fax number	0399720099	Fax number	
E-mail address	cfo@umzumbe.gov.za	E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	Mr.
Name		Name	Njabulo Jwara
Telephone number		Telephone number	0399720005
Cell number		Cell number	
Fax number		Fax number	0399720099
E-mail address		E-mail address	njabulo@umzumbe.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

KZN213 Umzumbe - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	7 812	8 244	8 270	12 451	12 451	12 451	12 434	12 451	12 451	12 451
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	7 264	10 325	9 197	10 000	6 000	6 000	3 234	6 000	6 270	6 546
Transfer and subsidies - Operational	146 628	158 412	167 235	181 483	184 586	184 586	131 308	190 334	182 862	191 158
Other own revenue	(99)	985	4 799	3 635	3 635	3 635	873	1 469	1 670	1 744
Total Revenue (excluding capital transfers and contributions)	161 605	177 966	189 501	207 569	206 672	206 672	147 849	210 254	203 252	211 899
Employee costs	65 765	71 539	78 390	88 966	88 966	88 966	56 911	98 360	102 343	106 846
Remuneration of councillors	17 196	23 629	22 335	17 598	17 598	17 598	16 695	22 884	23 937	24 990
Depreciation and amortisation	32 592	23 555	26 064	30 810	27 981	27 981	–	28 299	29 573	30 874
Interest	1	0	19	–	26	26	30	–	–	–
Inventory consumed and bulk purchases	1 289	2 801	4 040	2 989	2 484	2 484	1 818	1 117	1 150	1 301
Transfers and subsidies	6 198	7 392	5 751	4 662	4 471	4 471	3 545	1 991	2 083	2 175
Other expenditure	56 536	123 950	110 350	61 179	64 476	64 476	66 590	69 270	71 936	75 065
Total Expenditure	179 577	252 866	246 950	206 204	206 002	206 002	145 589	221 920	231 021	241 250
Surplus/(Deficit)	(17 972)	(74 901)	(57 449)	1 365	670	670	2 260	(11 667)	(27 768)	(29 351)
Transfers and subsidies - capital (monetary allocations)	35 861	47 552	43 357	37 565	63 565	63 565	40 556	39 281	42 711	44 575
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	17 889	(27 349)	(14 092)	38 930	64 235	64 235	42 817	27 614	14 943	15 224
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	17 889	(27 349)	(14 092)	38 930	64 235	64 235	42 817	27 614	14 943	15 224
Capital expenditure & funds sources										
Capital expenditure	64 888	(18 147)	48 272	63 159	83 277	83 277	68 476	52 827	62 268	65 056
Transfers recognised - capital	4 602	(5 549)	(3 382)	32 665	53 274	53 274	37 664	34 197	41 314	43 132
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	60 285	(12 598)	51 654	30 494	30 003	30 003	30 812	18 630	20 954	21 924
Total sources of capital funds	64 888	(18 147)	48 272	63 159	83 277	83 277	68 476	52 827	62 268	65 056
Financial position										
Total current assets	213 435	121 051	72 251	66 154	65 190	65 190	60 523	41 271	(17 502)	(18 697)
Total non current assets	536 643	600 024	644 973	686 869	709 816	709 816	713 450	670 545	32 695	34 182
Total current liabilities	40 576	35 121	43 305	42 405	38 858	38 858	57 156	(40 637)	250	262
Total non current liabilities	2 345	2 214	2 480	1 991	1 991	1 991	2 480	(2 480)	–	–
Community wealth/Equity	707 470	684 095	671 742	709 176	734 482	734 482	714 544	754 933	14 943	15 224
Cash flows										
Net cash from (used) operating	873 658	1 031 152	1 215 111	34 503	16 116	16 116	(142 945)	47 279	35 735	37 256
Net cash from (used) investing	–	–	–	(39 682)	(63 174)	(63 174)	–	(50 511)	(60 175)	(62 879)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	873 658	1 031 152	1 215 111	21 974	(19 905)	(19 905)	(131 537)	8 175	(16 265)	(41 887)
Cash backing/surplus reconciliation										
Cash and investments available	193 501	99 691	46 288	36 422	17 457	17 457	20 596	(3 398)	(37 267)	(39 014)
Application of cash and investments	12 724	6 418	11 469	25 370	2 362	2 362	25 920	(56 883)	(29 099)	(30 171)
Balance - surplus (shortfall)	180 777	93 273	34 818	11 052	15 094	15 094	(5 324)	53 486	(8 167)	(8 843)
Asset management										
Asset register summary (WDV)	536 643	600 024	644 973	440 598	463 545	463 545	502 261	502 261	32 695	34 182
Depreciation	32 592	23 555	26 064	30 810	27 981	27 981	28 299	28 299	29 573	30 874
Renewal and Upgrading of Existing Assets	116 122	86 014	92 724	20 230	20 283	20 283	18 422	19 541	22 172	23 147
Repairs and Maintenance	7 645	35 440	10 195	6 000	7 018	7 018	5 584	5 584	5 841	6 098
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	(765)	(766)	(766)	(1 455)	(1 455)	(1 455)	(1 455)	(1 455)	(1 455)	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

KZN213 Umzumbe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		**159 952**	**175 785**	**181 816**	**166 504**	**163 507**	**163 507**	**174 896**	**169 104**	**176 210**
Executive and council		–	–	–	14 115	14 115	14 115	13 943	13 815	14 438
Finance and administration		159 952	175 785	181 816	152 390	149 393	149 393	160 953	155 289	161 772
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**9 788**	**9 788**	**9 788**	**5 435**	**5 403**	**5 647**
Community and social services		–	–	–	7 832	7 832	7 832	5 109	5 062	5 290
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	1 956	1 956	1 956	326	341	356
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**37 489**	**49 265**	**50 955**	**68 841**	**94 841**	**94 841**	**69 204**	**71 456**	**74 618**
Planning and development		1 628	1 713	7 598	7 911	7 911	7 911	6 557	5 806	6 068
Road transport		35 861	47 552	43 357	60 930	86 930	86 930	62 646	65 651	68 550
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**–**	**–**	**–**	**–**	**2 100**	**2 100**	**–**	**–**	**–**
Energy sources		–	–	–	–	2 100	2 100	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**197 441**	**225 050**	**232 771**	**245 134**	**270 237**	**270 237**	**249 534**	**245 963**	**256 474**
Expenditure - Functional										
Governance and administration		**110 796**	**145 078**	**148 642**	**138 348**	**135 472**	**135 472**	**145 119**	**151 182**	**157 692**
Executive and council		36 631	51 943	50 364	40 739	39 677	39 677	43 542	45 379	47 234
Finance and administration		72 782	91 967	96 736	94 827	93 347	93 347	98 706	102 800	107 323
Internal audit		1 383	1 167	1 542	2 782	2 448	2 448	2 871	3 003	3 136
Community and public safety		**34 576**	**26 198**	**33 068**	**30 772**	**30 658**	**30 658**	**26 135**	**26 925**	**28 109**
Community and social services		25 293	13 812	16 451	10 760	10 746	10 746	12 334	12 570	13 123
Sport and recreation		487	786	313	174	261	261	173	181	189
Public safety		7 781	10 619	15 330	18 839	18 660	18 660	12 596	13 094	13 670
Housing		1 015	981	974	999	991	991	1 032	1 080	1 128
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**29 005**	**69 438**	**58 971**	**30 371**	**29 298**	**29 298**	**29 098**	**30 376**	**31 919**
Planning and development		12 670	27 512	40 677	16 598	14 954	14 954	10 620	11 092	11 786
Road transport		16 037	41 926	17 509	12 026	12 673	12 673	10 167	10 592	11 058
Environmental protection		298	–	785	1 748	1 670	1 670	8 310	8 692	9 075
Trading services		**5 513**	**12 510**	**6 572**	**7 000**	**10 900**	**10 900**	**21 568**	**22 537**	**23 529**
Energy sources		3 317	9 426	3 405	3 773	7 306	7 306	14 264	14 920	15 577
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		2 197	3 084	3 167	3 226	3 593	3 593	7 304	7 617	7 952
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**179 890**	**253 222**	**247 253**	**206 492**	**206 327**	**206 327**	**221 920**	**231 021**	**241 250**
Surplus/(Deficit) for the year		**17 550**	**(28 172)**	**(14 482)**	**38 642**	**63 910**	**63 910**	**27 614**	**14 943**	**15 224**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

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

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

KZN213 Umzumbe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Municipal governance and administration		**159 952**	**175 785**	**181 816**	**166 504**	**163 507**	**163 507**	**174 896**	**169 104**	**176 210**
Executive and council		–	–	–	14 115	14 115	14 115	13 943	13 815	14 438
Mayor and Council		–	–	–	12 877	12 877	12 877	12 716	12 600	13 168
Municipal Manager, Town Secretary and Chief Executive		–	–	–	1 238	1 238	1 238	1 226	1 215	1 270
Finance and administration		159 952	175 785	181 816	152 390	149 393	149 393	160 953	155 289	161 772
Administrative and Corporate Support		306	343	175	117 357	117 357	117 357	116 441	115 722	120 956
Asset Management		–	–	–	391	391	391	–	–	–
Finance		159 646	175 442	181 641	34 641	31 644	31 644	44 512	39 567	40 815
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**9 788**	**9 788**	**9 788**	**5 435**	**5 403**	**5 647**
Community and social services		**–**	**–**	**–**	**7 832**	**7 832**	**7 832**	**5 109**	**5 062**	**5 290**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	7 832	7 832	7 832	5 109	5 062	5 290
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		–	–	–	–	–	–	–	–	–
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		**–**	**–**	**–**	**1 956**	**1 956**	**1 956**	**326**	**341**	**356**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		–	–	–	–	–	–	–	–	–
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	1 956	1 956	1 956	326	341	356
Pounds		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–

Economic and environmental services		**37 489**	**49 265**	**50 955**	**68 841**	**94 841**	**94 841**	**69 204**	**71 456**	**74 618**
Planning and development		**1 628**	**1 713**	**7 598**	**7 911**	**7 911**	**7 911**	**6 557**	**5 806**	**6 068**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		1 614	1 699	1 431	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		2	2	1 005	7 889	7 888	7 888	6 535	5 783	6 044
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		12	13	5 163	22	23	23	22	23	25
Project Management Unit		–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**35 861**	**47 552**	**43 357**	**60 930**	**86 930**	**86 930**	**62 646**	**65 651**	**68 550**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		35 861	47 552	43 357	60 930	86 930	86 930	62 646	65 651	68 550
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**–**	**–**	**–**	**–**	**2 100**	**2 100**	**–**	**–**	**–**
Energy sources		**–**	**–**	**–**	**–**	**2 100**	**2 100**	**–**	**–**	**–**
Electricity		–	–	–	–	2 100	2 100	–	–	–
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**197 441**	**225 050**	**232 771**	**245 134**	**270 237**	**270 237**	**249 534**	**245 963**	**256 474**

Expenditure - Functional									
Municipal governance and administration	**110 796**	**145 078**	**148 642**	**138 348**	**135 472**	**135 472**	**145 119**	**151 182**	**157 692**
Executive and council	36 631	51 943	50 364	40 739	39 677	39 677	43 542	45 379	47 234
Mayor and Council	35 027	50 065	49 455	39 221	37 846	37 846	41 879	43 657	45 436
Municipal Manager, Town Secretary and Chief Executive	1 604	1 878	909	1 518	1 831	1 831	1 663	1 722	1 798
Finance and administration	72 782	91 967	96 736	94 827	93 347	93 347	98 706	102 800	107 323
Administrative and Corporate Support	23 418	30 766	28 073	24 416	22 102	22 102	32 126	33 442	34 914
Asset Management	25 273	34 110	37 917	41 439	39 002	39 002	36 449	38 097	39 774
Finance	16 695	18 920	21 317	20 105	24 054	24 054	21 542	22 526	23 517
Fleet Management	1 885	1 754	1 616	1 704	1 737	1 737	1 783	1 799	1 878
Human Resources	2 493	2 557	2 467	2 659	2 597	2 597	2 978	2 946	3 076
Information Technology	2 212	2 799	2 116	2 928	2 654	2 654	2 780	2 892	3 019
Legal Services	194	266	3 146	706	706	706	443	463	484
Marketing, Customer Relations, Publicity and Media Co-	556	795	84	522	435	435	260	272	284
Property Services	54	–	–	348	61	61	346	362	378
Risk Management	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–
Supply Chain Management	–	–	–	–	–	–	–	–	–
Valuation Service	–	–	–	–	–	–	–	–	–
Internal audit	1 383	1 167	1 542	2 782	2 448	2 448	2 871	3 003	3 136
Governance Function	1 383	1 167	1 542	2 782	2 448	2 448	2 871	3 003	3 136
Community and public safety	**34 576**	**26 198**	**33 068**	**30 772**	**30 658**	**30 658**	**26 135**	**26 925**	**28 109**
Community and social services	**25 293**	**13 812**	**16 451**	**10 760**	**10 746**	**10 746**	**12 334**	**12 570**	**13 123**
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	120	–	–	–	–	–	–	–
Animal Care and Diseases	3	11	11	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	–	821	–	–	–	–	–	–	–
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	15 315	1 680	2 657	565	489	489	3 087	2 910	3 039
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	3 851	2 235	4 214	3 748	2 608	2 608	5 114	5 336	5 571
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	–	–	–	–	–	–	–	–	–
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	5 974	8 868	9 416	6 447	7 649	7 649	4 133	4 323	4 513
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	150	77	153	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**487**	**786**	**313**	**174**	**261**	**261**	**173**	**181**	**189**
Beaches and Jetties	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	–	–	–	–	–	–	–	–	–
Recreational Facilities	487	786	313	174	261	261	173	181	189
Sports Grounds and Stadiums	–	–	–	–	–	–	–	–	–
Public safety	**7 781**	**10 619**	**15 330**	**18 839**	**18 660**	**18 660**	**12 596**	**13 094**	**13 670**
Civil Defence	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	5 145	8 268	12 612	14 967	14 852	14 852	9 511	9 890	10 325
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	2 636	2 351	2 719	3 872	3 808	3 808	3 085	3 204	3 345
Licensing and Control of Animals	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control	–	–	–	–	–	–	–	–	–
Pounds	–	–	–	–	–	–	–	–	–
Housing	**1 015**	**981**	**974**	**999**	**991**	**991**	**1 032**	**1 080**	**1 128**
Housing	1 015	981	974	999	991	991	1 032	1 080	1 128
Informal Settlements	–	–	–	–	–	–	–	–	–
Health	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–

Economic and environmental services		**29 005**	**69 438**	**58 971**	**30 371**	**29 298**	**29 298**	**29 098**	**30 376**	**31 919**
Planning and development		**12 670**	**27 512**	**40 677**	**16 598**	**14 954**	**14 954**	**10 620**	**11 092**	**11 786**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		3 761	8 188	9 793	4 291	4 551	4 551	978	1 023	1 069
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	2 131	2 229	2 329
Economic Development/Planning		4 382	10 447	15 409	6 701	5 704	5 704	2 775	2 903	3 233
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and		4 528	8 877	15 475	3 705	2 813	2 813	3 052	3 175	3 315
Project Management Unit		–	–	–	1 902	1 887	1 887	1 685	1 762	1 840
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**16 037**	**41 926**	**17 509**	**12 026**	**12 673**	**12 673**	**10 167**	**10 592**	**11 058**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		16 037	41 926	17 509	12 026	12 673	12 673	10 167	10 592	11 058
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**298**	**–**	**785**	**1 748**	**1 670**	**1 670**	**8 310**	**8 692**	**9 075**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	1 299	1 358	1 418
Nature Conservation		298	–	785	1 748	1 670	1 670	7 011	7 334	7 656
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**5 513**	**12 510**	**6 572**	**7 000**	**10 900**	**10 900**	**21 568**	**22 537**	**23 529**
Energy sources		**3 317**	**9 426**	**3 405**	**3 773**	**7 306**	**7 306**	**14 264**	**14 920**	**15 577**
Electricity		3 317	9 426	3 405	3 773	7 306	7 306	14 264	14 920	15 577
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**2 197**	**3 084**	**3 167**	**3 226**	**3 593**	**3 593**	**7 304**	**7 617**	**7 952**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		27	88	20	137	94	94	94	98	102
Solid Waste Removal		73	167	327	217	217	217	–	–	–
Street Cleaning		2 097	2 829	2 820	2 872	3 282	3 282	7 210	7 519	7 850
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**179 890**	**253 222**	**247 253**	**206 492**	**206 327**	**206 327**	**221 920**	**231 021**	**241 250**
Surplus/(Deficit) for the year		**17 550**	**(28 172)**	**(14 482)**	**38 642**	**63 910**	**63 910**	**27 614**	**14 943**	**15 224**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	*35 835 339*	*47 084 713*	*43 270 331*	*37 564 900*	*63 564 900*	*63 564 900*	*101 685 374*	*35 709 519*	*53 221 507*
check opexp balance	*313 001*	*356 001*	*303 001*	*287 708*	*325 208*	*325 208*	-	-	-

KZN213 Umzumbe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	14 115	14 115	14 115	13 943	13 815	14 438
Vote 2 - Finance and Administration		159 952	175 785	181 816	152 390	149 393	149 393	160 953	155 289	161 772
Vote 3 - Planning and Development		1 628	1 713	7 598	7 911	7 911	7 911	6 557	5 806	6 068
Vote 4 - Road Transport		35 861	47 552	43 357	60 930	86 930	86 930	62 646	65 651	68 550
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	7 832	7 832	7 832	5 109	5 062	5 290
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		–	–	–	1 956	1 956	1 956	326	341	356
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - Energy Sources		–	–	–	–	2 100	2 100	–	–	–
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**197 441**	**225 050**	**232 771**	**245 134**	**270 237**	**270 237**	**249 534**	**245 963**	**256 474**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Executive and Council		36 631	51 943	50 364	40 739	39 677	39 677	43 542	45 379	47 234
Vote 2 - Finance and Administration		72 782	91 967	96 736	94 827	93 347	93 347	98 706	102 800	107 323
Vote 3 - Planning and Development		12 670	27 512	40 677	16 598	14 954	14 954	10 620	11 092	11 786
Vote 4 - Road Transport		16 037	41 926	17 509	12 026	12 673	12 673	10 167	10 592	11 058
Vote 5 - Internal Audit		1 383	1 167	1 542	2 782	2 448	2 448	2 871	3 003	3 136
Vote 6 - Sport and Recreation		487	786	313	174	261	261	173	181	189
Vote 7 - Community and Social Services		19 319	4 944	7 035	4 313	3 096	3 096	8 201	8 247	8 610
Vote 8 - Community and Social Services2		5 974	8 868	9 416	6 447	7 649	7 649	4 133	4 323	4 513
Vote 9 - Housing		1 015	981	974	999	991	991	1 032	1 080	1 128
Vote 10 - Other		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		7 781	10 619	15 330	18 839	18 660	18 660	12 596	13 094	13 670
Vote 12 - [NAME OF VOTE 12]		2 197	3 084	3 167	3 226	3 593	3 593	7 304	7 617	7 952
Vote 13 - Energy Sources		3 317	9 426	3 405	3 773	7 306	7 306	14 264	14 920	15 577
Vote 14 - Environmental Protection		298	–	785	1 748	1 670	1 670	7 011	7 334	7 656
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**179 890**	**253 222**	**247 253**	**206 492**	**206 327**	**206 327**	**220 622**	**229 662**	**239 832**
Surplus/(Deficit) for the year	2	**17 550**	**(28 172)**	**(14 482)**	**38 642**	**63 910**	**63 910**	**28 913**	**16 301**	**16 642**

References

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

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

3. Assign share in 'associate' to relevant Vote

KZN213 Umzumbe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Executive and Council		**–**	**–**	**–**	**14 115**	**14 115**	**14 115**	**13 943**	**13 815**	**14 438**
1.1 - Mayor and Council		–	–	–	12 877	12 877	12 877	12 716	12 600	13 168
1.2 - Municipal Manager, Town Secretary and Chief Exec		–	–	–	1 238	1 238	1 238	1 226	1 215	1 270
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		**159 952**	**175 785**	**181 816**	**152 390**	**149 393**	**149 393**	**160 953**	**155 289**	**161 772**
2.1 - Administrative and Corporate Support		306	343	175	117 357	117 357	117 357	116 441	115 722	120 956
2.2 - Asset Management		–	–	–	391	391	391	–	–	–
2.3 - Finance		159 646	175 442	181 641	34 641	31 644	31 644	44 512	39 567	40 815
2.4 - Fleet Management		–	–	–	–	–	–	–	–	–
2.5 - Human Resources		–	–	–	–	–	–	–	–	–
2.6 - Information Technology		–	–	–	–	–	–	–	–	–
2.7 - Legal Services		–	–	–	–	–	–	–	–	–
2.8 - Property Services		–	–	–	–	–	–	–	–	–
2.9 - Risk Management		–	–	–	–	–	–	–	–	–
2.10 - Marketing, Customer Relations, Publicity and Media		–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		**1 628**	**1 713**	**7 598**	**7 911**	**7 911**	**7 911**	**6 557**	**5 806**	**6 068**
3.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		1 614	1 699	1 431	–	–	–	–	–	–
3.2 - Development Facilitation		–	–	–	–	–	–	–	–	–
3.3 - Economic Development/Planning		2	2	1 005	7 889	7 888	7 888	6 535	5 783	6 044
3.4 - Project Management Unit		–	–	–	–	–	–	–	–	–
3.5 - Town Planning, Building Regulations and Enforceme		12	13	5 163	22	23	23	22	23	25
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 4 - Road Transport		**35 861**	**47 552**	**43 357**	**60 930**	**86 930**	**86 930**	**62 646**	**65 651**	**68 550**
4.1 - Public Transport		–	–	–	–	–	–	–	–	–
4.2 - Roads		35 861	47 552	43 357	60 930	86 930	86 930	62 646	65 651	68 550
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 5 - Internal Audit		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
5.1 - Governance Function		–	–	–	–	–	–	–	–	–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6.1 - Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
6.2 - Recreational Facilities		–	–	–	–	–	–	–	–	–
6.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		**–**	**–**	**–**	**7 832**	**7 832**	**7 832**	**5 109**	**5 062**	**5 290**
7.1 - Animal Care and Diseases		–	–	–	–	–	–	–	–	–
7.2 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities		–	–	–	7 832	7 832	7 832	5 109	5 062	5 290
7.4 - Literacy Programmes		–	–	–	–	–	–	–	–	–
7.5 - Theatres		–	–	–	–	–	–	–	–	–
7.6 - Agricultural		–	–	–	–	–	–	–	–	–
7.7 - Child Care Facilities		–	–	–	–	–	–	–	–	–
7.8 - Cultural Matters		–	–	–	–	–	–	–	–	–
7.9 - Disaster Management		–	–	–	–	–	–	–	–	–
7.10 - Libraries and Archives		–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services2		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
8.1 - Museums and Art Galleries		–	–	–	–	–	–	–	–	–
8.2 - Population Development		–	–	–	–	–	–	–	–	–
8.3 - Recycling		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

KZN213 Umzumbe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 9 - Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9.1 - Housing		–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10.1 - Tourism		–	–	–	–	–	–	–	–	–
10.2 - Licensing and Regulation		–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		**–**	**–**	**–**	**1 956**	**1 956**	**1 956**	**326**	**341**	**356**
11.1 - Control of Public Nuisances		–	–	–	–	–	–	–	–	–
11.2 - Fire Fighting and Protection		–	–	–	–	–	–	–	–	–
11.3 - Police Forces, Traffic and Street Parking Control		–	–	–	1 956	1 956	1 956	326	341	356
11.4 - Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
12.1 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
12.2 - Solid Waste Removal		–	–	–	–	–	–	–	–	–
12.3 - Street Cleaning		–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - Energy Sources		**–**	**–**	**–**	**–**	**2 100**	**2 100**	**–**	**–**	**–**
13.1 - Electricity		–	–	–	–	2 100	2 100	–	–	–
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
14.1 - Nature Conservation		–	–	–	–	–	–	–	–	–
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**197 441**	**225 050**	**232 771**	**245 134**	**270 237**	**270 237**	**249 534**	**245 963**	**256 474**

KZN213 Umzumbe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote	1									
Vote 1 - Executive and Council		**36 631**	**51 943**	**50 364**	**40 739**	**39 677**	**39 677**	**43 542**	**45 379**	**47 234**
1.1 - Mayor and Council		35 027	50 065	49 455	39 221	37 846	37 846	41 879	43 657	45 436
1.2 - Municipal Manager, Town Secretary and Chief Exec		1 604	1 878	909	1 518	1 831	1 831	1 663	1 722	1 798
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		**72 782**	**91 967**	**96 736**	**94 827**	**93 347**	**93 347**	**98 706**	**102 800**	**107 323**
2.1 - Administrative and Corporate Support		23 418	30 766	28 073	24 416	22 102	22 102	32 126	33 442	34 914
2.2 - Asset Management		25 273	34 110	37 917	41 439	39 002	39 002	36 449	38 097	39 774
2.3 - Finance		16 695	18 920	21 317	20 105	24 054	24 054	21 542	22 526	23 517
2.4 - Fleet Management		1 885	1 754	1 616	1 704	1 737	1 737	1 783	1 799	1 878
2.5 - Human Resources		2 493	2 557	2 467	2 659	2 597	2 597	2 978	2 946	3 076
2.6 - Information Technology		2 212	2 799	2 116	2 928	2 654	2 654	2 780	2 892	3 019
2.7 - Legal Services		194	266	3 146	706	706	706	443	463	484
2.8 - Property Services		54	–	–	348	61	61	346	362	378
2.9 - Risk Management		–	–	–	–	–	–	–	–	–
2.10 - Marketing, Customer Relations, Publicity and Media		556	795	84	522	435	435	260	272	284
Vote 3 - Planning and Development		**12 670**	**27 512**	**40 677**	**16 598**	**14 954**	**14 954**	**10 620**	**11 092**	**11 786**
3.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		3 761	8 188	9 793	4 291	4 551	4 551	978	1 023	1 069
3.2 - Development Facilitation		–	–	–	–	–	–	2 131	2 229	2 329
3.3 - Economic Development/Planning		4 382	10 447	15 409	6 701	5 704	5 704	2 775	2 903	3 233
3.4 - Project Management Unit		–	–	–	1 902	1 887	1 887	1 685	1 762	1 840
3.5 - Town Planning, Building Regulations and Enforceme		4 528	8 877	15 475	3 705	2 813	2 813	3 052	3 175	3 315
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 4 - Road Transport		**16 037**	**41 926**	**17 509**	**12 026**	**12 673**	**12 673**	**10 167**	**10 592**	**11 058**
4.1 - Public Transport		–	–	–	–	–	–	–	–	–
4.2 - Roads		16 037	41 926	17 509	12 026	12 673	12 673	10 167	10 592	11 058
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 5 - Internal Audit		**1 383**	**1 167**	**1 542**	**2 782**	**2 448**	**2 448**	**2 871**	**3 003**	**3 136**
5.1 - Governance Function		1 383	1 167	1 542	2 782	2 448	2 448	2 871	3 003	3 136
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		**487**	**786**	**313**	**174**	**261**	**261**	**173**	**181**	**189**
6.1 - Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
6.2 - Recreational Facilities		487	786	313	174	261	261	173	181	189
6.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		**19 319**	**4 944**	**7 035**	**4 313**	**3 096**	**3 096**	**8 201**	**8 247**	**8 610**
7.1 - Animal Care and Diseases		3	11	11	–	–	–	–	–	–
7.2 - Cemeteries, Funeral Parlours and Crematoriums		–	821	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities		15 315	1 680	2 657	565	489	489	3 087	2 910	3 039
7.4 - Literacy Programmes		–	–	–	–	–	–	–	–	–
7.5 - Theatres		150	77	153	–	–	–	–	–	–
7.6 - Agricultural		–	120	–	–	–	–	–	–	–
7.7 - Child Care Facilities		–	–	–	–	–	–	–	–	–
7.8 - Cultural Matters		–	–	–	–	–	–	–	–	–
7.9 - Disaster Management		3 851	2 235	4 214	3 748	2 608	2 608	5 114	5 336	5 571
7.10 - Libraries and Archives		–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services2		**5 974**	**8 868**	**9 416**	**6 447**	**7 649**	**7 649**	**4 133**	**4 323**	**4 513**
8.1 - Museums and Art Galleries		–	–	–	–	–	–	–	–	–
8.2 - Population Development		5 974	8 868	9 416	6 447	7 649	7 649	4 133	4 323	4 513
8.3 - Recycling		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

KZN213 Umzumbe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 9 - Housing		**1 015**	**981**	**974**	**999**	**991**	**991**	**1 032**	**1 080**	**1 128**
9.1 - Housing		1 015	981	974	999	991	991	1 032	1 080	1 128
9.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10.1 - Tourism		–	–	–	–	–	–	–	–	–
10.2 - Licensing and Regulation		–	–	–	–	–	–	–	–	–
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		**7 781**	**10 619**	**15 330**	**18 839**	**18 660**	**18 660**	**12 596**	**13 094**	**13 670**
11.1 - Control of Public Nuisances		5 145	8 268	12 612	14 967	14 852	14 852	9 511	9 890	10 325
11.2 - Fire Fighting and Protection		2 636	2 351	2 719	3 872	3 808	3 808	3 085	3 204	3 345
11.3 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
11.4 - Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		**2 197**	**3 084**	**3 167**	**3 226**	**3 593**	**3 593**	**7 304**	**7 617**	**7 952**
12.1 - Solid Waste Disposal (Landfill Sites)		27	88	20	137	94	94	94	98	102
12.2 - Solid Waste Removal		73	167	327	217	217	217	–	–	–
12.3 - Street Cleaning		2 097	2 829	2 820	2 872	3 282	3 282	7 210	7 519	7 850
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - Energy Sources		**3 317**	**9 426**	**3 405**	**3 773**	**7 306**	**7 306**	**14 264**	**14 920**	**15 577**
13.1 - Electricity		3 317	9 426	3 405	3 773	7 306	7 306	14 264	14 920	15 577
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection		**298**	**–**	**785**	**1 748**	**1 670**	**1 670**	**7 011**	**7 334**	**7 656**
14.1 - Nature Conservation		298	–	785	1 748	1 670	1 670	7 011	7 334	7 656
14.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**179 890**	**253 222**	**247 253**	**206 492**	**206 327**	**206 327**	**220 622**	**229 662**	**239 832**
Surplus/(Deficit) for the year	2	**17 550**	**(28 172)**	**(14 482)**	**38 642**	**63 910**	**63 910**	**28 913**	**16 301**	**16 642**

References

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

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

3. Assign share in 'associate' to relevant Vote

KZN213 Umzumbe - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		106	110	117	230	231	231	2	149	222	232
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		7 264	10 325	9 197	10 000	6 000	6 000	3 234	6 000	6 270	6 546
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		109	92	100	435	435	435	81	109	114	119
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		783	605	5 376	600	600	600	761	862	969	1 011
Non-Exchange Revenue											
Property rates	2	7 812	8 244	8 270	12 451	12 451	12 451	12 434	12 451	12 451	12 451
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		12	9	12	1 979	1 978	1 978	29	349	365	382
Transfer and subsidies - Operational		146 628	158 412	167 235	181 483	184 586	184 586	131 308	190 334	182 862	191 158
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(1 836)	(300)	(904)	391	391	391	-	-	-	-
Other Gains		26	467	87	-	-	-	-	-	-	-
Discontinued Operations		702	2	12	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contri		**161 605**	**177 966**	**189 501**	**207 569**	**206 672**	**206 672**	**147 849**	**210 254**	**203 252**	**211 899**
Expenditure											
Employee related costs	2	65 765	71 539	78 390	88 966	88 966	88 966	56 911	98 360	102 343	106 846
Remuneration of councillors		17 196	23 629	22 335	17 598	17 598	17 598	16 695	22 884	23 937	24 990
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	1 289	2 801	4 040	2 989	2 484	2 484	1 818	1 117	1 150	1 301
Debt impairment	3	-	2 635	1 290	2 500	2 500	2 500	-	2 500	2 613	2 727
Depreciation and amortisation		32 592	23 555	26 064	30 810	27 981	27 981	-	28 299	29 573	30 874
Interest		1	0	19	-	26	26	30	-	-	-
Contracted services		28 431	81 067	72 914	32 180	34 094	34 094	41 776	42 598	44 407	46 325
Transfers and subsidies		6 198	7 392	5 751	4 662	4 471	4 471	3 545	1 991	2 083	2 175
Irrecoverable debts written off		545	-	-	-	-	-	-	-	-	-
Operational costs		27 560	40 248	36 146	26 499	27 881	27 881	24 814	24 172	24 916	26 012
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		**179 577**	**252 866**	**246 950**	**206 204**	**206 002**	**206 002**	**145 589**	**221 920**	**231 021**	**241 250**
Surplus/(Deficit)		**(17 972)**	**(74 901)**	**(57 449)**	**1 365**	**670**	**670**	**2 260**	**(11 667)**	**(27 768)**	**(29 351)**
Transfers and subsidies - capital (monetary	6	35 861	47 552	43 357	37 565	63 565	63 565	40 556	39 281	42 711	44 575
Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**17 889**	**(27 349)**	**(14 092)**	**38 930**	**64 235**	**64 235**	**42 817**	**27 614**	**14 943**	**15 224**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**17 889**	**(27 349)**	**(14 092)**	**38 930**	**64 235**	**64 235**	**42 817**	**27 614**	**14 943**	**15 224**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**17 889**	**(27 349)**	**(14 092)**	**38 930**	**64 235**	**64 235**	**42 817**	**27 614**	**14 943**	**15 224**
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**17 889**	**(27 349)**	**(14 092)**	**38 930**	**64 235**	**64 235**	**42 817**	**27 614**	**14 943**	**15 224**

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 4 - Road Transport		–	–	–	–	–	–	–	–	–	–
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - Energy Sources		–	–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - Executive and Council		389	1 403	510	104	104	104	7 209	104	109	113
Vote 2 - Finance and Administration		68 157	(13 614)	64 827	21 085	17 421	17 421	546 645	4 848	5 208	5 437
Vote 3 - Planning and Development		–	–	11 516	19 217	22 803	22 803	18 717	25 946	30 761	32 163
Vote 4 - Road Transport		4 499	29 294	(9 377)	18 752	39 861	39 861	107 212	20 067	24 243	25 310
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		10 622	(10 564)	–	–	–	–	57	–	–	–
Vote 7 - Community and Social Services		(18 780)	(24 665)	(19 204)	1 739	1 378	1 378	65	823	860	898
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	870	609	609	–	–	–	–
Vote 11 - Public Safety		–	–	–	1 217	913	913	–	866	906	945
Vote 12 - [NAME OF VOTE 12]		–	–	–	174	187	187	–	173	181	189
Vote 13 - Energy Sources		–	–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**64 888**	**(18 147)**	**48 272**	**63 159**	**83 277**	**83 277**	**679 905**	**52 827**	**62 268**	**65 056**
Total Capital Expenditure - Vote		**64 888**	**(18 147)**	**48 272**	**63 159**	**83 277**	**83 277**	**679 905**	**52 827**	**62 268**	**65 056**
Capital Expenditure - Functional											
Governance and administration		**68 546**	**(12 211)**	**65 337**	**21 189**	**17 526**	**17 526**	**20 266**	**4 952**	**5 317**	**5 551**
Executive and council		389	1 403	510	104	104	104	7	104	109	113
Finance and administration		68 157	(13 614)	64 827	21 085	17 421	17 421	20 259	4 848	5 208	5 437
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**(8 158)**	**(35 229)**	**(19 204)**	**2 957**	**2 291**	**2 291**	**612**	**1 688**	**1 766**	**1 844**
Community and social services		(18 780)	(24 665)	(19 204)	1 739	1 378	1 378	612	823	860	898
Sport and recreation		10 622	(10 564)	–	–	–	–	–	–	–	–
Public safety		–	–	–	1 217	913	913	–	866	906	945
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**4 499**	**29 294**	**2 139**	**37 969**	**62 664**	**62 664**	**47 504**	**46 013**	**55 004**	**57 473**
Planning and development		–	–	11 516	19 217	22 803	22 803	25 388	25 946	30 761	32 163
Road transport		4 499	29 294	(9 377)	18 752	39 861	39 861	22 116	20 067	24 243	25 310
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**–**	**–**	**–**	**174**	**187**	**187**	**94**	**173**	**181**	**189**
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	174	187	187	94	173	181	189
Other		**–**	**–**	**–**	**870**	**609**	**609**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3	**64 888**	**(18 147)**	**48 272**	**63 159**	**83 277**	**83 277**	**68 476**	**52 827**	**62 268**	**65 056**
Funded by:											
National Government		5 310	(5 549)	(3 382)	32 665	53 274	53 274	37 664	34 197	41 314	43 132
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		(707)	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**4 602**	**(5 549)**	**(3 382)**	**32 665**	**53 274**	**53 274**	**37 664**	**34 197**	**41 314**	**43 132**
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		60 285	(12 598)	51 654	30 494	30 003	30 003	30 812	18 630	20 954	21 924
Total Capital Funding	7	**64 888**	**(18 147)**	**48 272**	**63 159**	**83 277**	**83 277**	**68 476**	**52 827**	**62 268**	**65 056**

References

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

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

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

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

KZN213 Umzumbe - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council									–	–	–
1.2 - Municipal Manager, Town Secretary and Chief Executive									–	–	–
1.3 - [Name of sub-vote]									–	–	–
1.4 - [Name of sub-vote]									–	–	–
1.5 - [Name of sub-vote]									–	–	–
1.6 - [Name of sub-vote]									–	–	–
1.7 - [Name of sub-vote]									–	–	–
1.8 - [Name of sub-vote]									–	–	–
1.9 - [Name of sub-vote]									–	–	–
1.10 - [Name of sub-vote]									–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
2.1 - Administrative and Corporate Support									–	–	–
2.2 - Asset Management									–	–	–
2.3 - Finance									–	–	–
2.4 - Fleet Management									–	–	–
2.5 - Human Resources									–	–	–
2.6 - Information Technology									–	–	–
2.7 - Legal Services									–	–	–
2.8 - Property Services									–	–	–
2.9 - Risk Management									–	–	–
2.10 - Marketing, Customer Relations, Publicity and Media Co-ordination									–	–	–
Vote 3 - Planning and Development		–	–	–	–	–	–	–	–	–	–
3.1 - Corporate Wide Strategic Planning (IDPs, LEDs)									–	–	–
3.2 - Development Facilitation									–	–	–
3.3 - Economic Development/Planning									–	–	–
3.4 - Project Management Unit									–	–	–
3.5 - Town Planning, Building Regulations and Enforcement, and City Engineer									–	–	–
3.6 - [Name of sub-vote]									–	–	–
3.7 - [Name of sub-vote]									–	–	–
3.8 - [Name of sub-vote]									–	–	–
3.9 - [Name of sub-vote]									–	–	–
3.10 - [Name of sub-vote]									–	–	–
Vote 4 - Road Transport		–	–	–	–	–	–	–	–	–	–
4.1 - Public Transport									–	–	–
4.2 - Roads									–	–	–
4.3 - [Name of sub-vote]									–	–	–
4.4 - [Name of sub-vote]									–	–	–
4.5 - [Name of sub-vote]									–	–	–
4.6 - [Name of sub-vote]									–	–	–
4.7 - [Name of sub-vote]									–	–	–
4.8 - [Name of sub-vote]									–	–	–
4.9 - [Name of sub-vote]									–	–	–
4.10 - [Name of sub-vote]									–	–	–
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–
5.1 - Governance Function									–	–	–
5.2 - [Name of sub-vote]									–	–	–
5.3 - [Name of sub-vote]									–	–	–
5.4 - [Name of sub-vote]									–	–	–
5.5 - [Name of sub-vote]									–	–	–
5.6 - [Name of sub-vote]									–	–	–
5.7 - [Name of sub-vote]									–	–	–
5.8 - [Name of sub-vote]									–	–	–
5.9 - [Name of sub-vote]									–	–	–
5.10 - [Name of sub-vote]									–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
6.1 - Sports Grounds and Stadiums									–	–	–
6.2 - Recreational Facilities									–	–	–
6.3 - [Name of sub-vote]									–	–	–
6.4 - [Name of sub-vote]									–	–	–
6.5 - [Name of sub-vote]									–	–	–
6.6 - [Name of sub-vote]									–	–	–
6.7 - [Name of sub-vote]									–	–	–
6.8 - [Name of sub-vote]									–	–	–
6.9 - [Name of sub-vote]									–	–	–
6.10 - [Name of sub-vote]									–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
7.1 - Animal Care and Diseases									–	–	–
7.2 - Cemeteries, Funeral Parlours and Crematoriums									–	–	–
7.3 - Community Halls and Facilities									–	–	–
7.4 - Literacy Programmes									–	–	–
7.5 - Theatres									–	–	–
7.6 - Agricultural									–	–	–
7.7 - Child Care Facilities									–	–	–
7.8 - Cultural Matters									–	–	–
7.9 - Disaster Management									–	–	–
7.10 - Libraries and Archives									–	–	–

Vote 8 - Community and Social Services2	–	–	–	–	–	–	–	–	–	–
8.1 - Museums and Art Galleries								–	–	–
8.2 - Population Development								–	–	–
8.3 - Recycling								–	–	–
8.4 - [Name of sub-vote]								–	–	–
8.5 - [Name of sub-vote]								–	–	–
8.6 - [Name of sub-vote]								–	–	–
8.7 - [Name of sub-vote]								–	–	–
8.8 - [Name of sub-vote]								–	–	–
8.9 - [Name of sub-vote]								–	–	–
8.10 - [Name of sub-vote]								–	–	–
Vote 9 - Housing	–	–	–	–	–	–	–	–	–	–
9.1 - Housing								–	–	–
9.2 - [Name of sub-vote]								–	–	–
9.3 - [Name of sub-vote]								–	–	–
9.4 - [Name of sub-vote]								–	–	–
9.5 - [Name of sub-vote]								–	–	–
9.6 - [Name of sub-vote]								–	–	–
9.7 - [Name of sub-vote]								–	–	–
9.8 - [Name of sub-vote]								–	–	–
9.9 - [Name of sub-vote]								–	–	–
9.10 - [Name of sub-vote]								–	–	–
Vote 10 - Other	–	–	–	–	–	–	–	–	–	–
10.1 - Tourism								–	–	–
10.2 - Licensing and Regulation								–	–	–
10.3 - [Name of sub-vote]								–	–	–
10.4 - [Name of sub-vote]								–	–	–
10.5 - [Name of sub-vote]								–	–	–
10.6 - [Name of sub-vote]								–	–	–
10.7 - [Name of sub-vote]								–	–	–
10.8 - [Name of sub-vote]								–	–	–
10.9 - [Name of sub-vote]								–	–	–
10.10 - [Name of sub-vote]								–	–	–
Vote 11 - Public Safety	–	–	–	–	–	–	–	–	–	–
11.1 - Control of Public Nuisances								–	–	–
11.2 - Fire Fighting and Protection								–	–	–
11.3 - Police Forces, Traffic and Street Parking Control								–	–	–
11.4 - Licensing and Control of Animals								–	–	–
11.5 - [Name of sub-vote]								–	–	–
11.6 - [Name of sub-vote]								–	–	–
11.7 - [Name of sub-vote]								–	–	–
11.8 - [Name of sub-vote]								–	–	–
11.9 - [Name of sub-vote]								–	–	–
11.10 - [Name of sub-vote]								–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	–
12.1 - Solid Waste Disposal (Landfill Sites)								–	–	–
12.2 - Solid Waste Removal								–	–	–
12.3 - Street Cleaning								–	–	–
12.4 - [Name of sub-vote]								–	–	–
12.5 - [Name of sub-vote]								–	–	–
12.6 - [Name of sub-vote]								–	–	–
12.7 - [Name of sub-vote]								–	–	–
12.8 - [Name of sub-vote]								–	–	–
12.9 - [Name of sub-vote]								–	–	–
12.10 - [Name of sub-vote]								–	–	–
Vote 13 - Energy Sources	–	–	–	–	–	–	–	–	–	–
13.1 - Electricity								–	–	–
13.2 - [Name of sub-vote]								–	–	–
13.3 - [Name of sub-vote]								–	–	–
13.4 - [Name of sub-vote]								–	–	–
13.5 - [Name of sub-vote]								–	–	–
13.6 - [Name of sub-vote]								–	–	–
13.7 - [Name of sub-vote]								–	–	–
13.8 - [Name of sub-vote]								–	–	–
13.9 - [Name of sub-vote]								–	–	–
13.10 - [Name of sub-vote]								–	–	–
Vote 14 - Environmental Protection	–	–	–	–	–	–	–	–	–	–
14.1 - Nature Conservation								–	–	–
14.2 - [Name of sub-vote]								–	–	–
14.3 - [Name of sub-vote]								–	–	–
14.4 - [Name of sub-vote]								–	–	–
14.5 - [Name of sub-vote]								–	–	–
14.6 - [Name of sub-vote]								–	–	–
14.7 - [Name of sub-vote]								–	–	–
14.8 - [Name of sub-vote]								–	–	–
14.9 - [Name of sub-vote]								–	–	–
14.10 - [Name of sub-vote]								–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]								–	–	–
15.2 - [Name of sub-vote]								–	–	–
15.3 - [Name of sub-vote]								–	–	–
15.4 - [Name of sub-vote]								–	–	–
15.5 - [Name of sub-vote]								–	–	–
15.6 - [Name of sub-vote]								–	–	–
15.7 - [Name of sub-vote]								–	–	–
15.8 - [Name of sub-vote]								–	–	–
15.9 - [Name of sub-vote]								–	–	–
15.10 - [Name of sub-vote]								–	–	–
Capital multi-year expenditure sub-total	–	–	–	–	–	–	–	–	–	–

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2									
Vote 1 - Executive and Council	**389**	**1 403**	**510**	**104**	**104**	**104**	**7 209**	**104**	**109**	**113**
1.1 - Mayor and Council	389	1 403	510	104	104	104	7 209	104	109	113
1.2 - Municipal Manager, Town Secretary and Chief Ex	–	–	–	–	–	–	–	–	–	–
1.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
1.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration	**68 157**	**(13 614)**	**64 827**	**21 085**	**17 421**	**17 421**	**546 645**	**4 848**	**5 208**	**5 437**
2.1 - Administrative and Corporate Support	9 051	1 896	21 548	14 085	14 085	14 085	45 744	4 069	4 394	4 587
2.2 - Asset Management	59 124	(16 027)	43 478	2 609	3 336	3 336	497 510	779	814	850
2.3 - Finance	(17)	516	(199)	–	–	–	3 392	–	–	–
2.4 - Fleet Management	–	–	–	4 391	–	–	–	–	–	–
2.5 - Human Resources	–	–	–	–	–	–	–	–	–	–
2.6 - Information Technology	–	–	–	–	–	–	–	–	–	–
2.7 - Legal Services	–	–	–	–	–	–	–	–	–	–
2.8 - Property Services	–	–	–	–	–	–	–	–	–	–
2.9 - Risk Management	–	–	–	–	–	–	–	–	–	–
2.10 - Marketing, Customer Relations, Publicity and M	–	–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development	**–**	**–**	**11 516**	**19 217**	**22 803**	**22 803**	**18 717**	**25 946**	**30 761**	**32 163**
3.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	–	–	–	87	2 173	2 173	–	–	–	–
3.2 - Development Facilitation	–	–	–	–	–	–	–	–	–	–
3.3 - Economic Development/Planning	–	–	–	–	–	–	–	3 591	3 753	3 967
3.4 - Project Management Unit	–	–	11 516	17 391	18 891	18 891	18 717	22 355	27 008	28 196
3.5 - Town Planning, Building Regulations and Enforc	–	–	–	1 739	1 739	1 739	–	–	–	–
3.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
3.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
3.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
3.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
3.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 4 - Road Transport	**4 499**	**29 294**	**(9 377)**	**18 752**	**39 861**	**39 861**	**107 212**	**20 067**	**24 243**	**25 310**
4.1 - Public Transport	–	–	–	–	–	–	–	–	–	–
4.2 - Roads	4 499	29 294	(9 377)	18 752	39 861	39 861	107 212	20 067	24 243	25 310
4.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
4.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
4.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 5 - Internal Audit	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
5.1 - Governance Function	–	–	–	–	–	–	–	–	–	–
5.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation	**10 622**	**(10 564)**	**–**	**–**	**–**	**–**	**57**	**–**	**–**	**–**
6.1 - Sports Grounds and Stadiums	57	–	–	–	–	–	57	–	–	–
6.2 - Recreational Facilities	10 564	(10 564)	–	–	–	–	–	–	–	–
6.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
6.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
6.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
6.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
6.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
6.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
6.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services	**(18 780)**	**(24 665)**	**(19 204)**	**1 739**	**1 378**	**1 378**	**65**	**823**	**860**	**898**
7.1 - Animal Care and Diseases	–	–	–	–	–	–	–	–	–	–
7.2 - Cemeteries, Funeral Parlours and Crematoriums	–	–	–	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities	(18 780)	(24 665)	(19 204)	1 739	1 378	1 378	65	823	860	898
7.4 - Literacy Programmes	–	–	–	–	–	–	–	–	–	–
7.5 - Theatres	–	–	–	–	–	–	–	–	–	–
7.6 - Agricultural	–	–	–	–	–	–	–	–	–	–
7.7 - Child Care Facilities	–	–	–	–	–	–	–	–	–	–
7.8 - Cultural Matters	–	–	–	–	–	–	–	–	–	–
7.9 - Disaster Management	–	–	–	–	–	–	–	–	–	–
7.10 - Libraries and Archives	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
8.1 - Museums and Art Galleries	–	–	–	–	–	–	–	–	–	–
8.2 - Population Development	–	–	–	–	–	–	–	–	–	–
8.3 - Recycling	–	–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–

Vote 9 - Housing	–	–	–	–	–	–	–	–	–	–
9.1 - Housing	–	–	–	–	–	–	–	–	–	–
9.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 10 - Other	–	–	–	870	609	609	–	–	–	–
10.1 - Tourism	–	–	–	–	–	–	–	–	–	–
10.2 - Licensing and Regulation	–	–	–	870	609	609	–	–	–	–
10.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety	–	–	–	1 217	913	913	–	866	906	945
11.1 - Control of Public Nuisances	–	–	–	–	–	–	–	–	–	–
11.2 - Fire Fighting and Protection	–	–	–	783	913	913	–	866	906	945
11.3 - Police Forces, Traffic and Street Parking Contro	–	–	–	–	–	–	–	–	–	–
11.4 - Licensing and Control of Animals	–	–	–	435	–	–	–	–	–	–
11.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	174	187	187	–	173	181	189
12.1 - Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–	–	–	–
12.2 - Solid Waste Removal	–	–	–	174	187	187	–	173	181	189
12.3 - Street Cleaning	–	–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 13 - Energy Sources	–	–	–	–	–	–	–	–	–	–
13.1 - Electricity	–	–	–	–	–	–	–	–	–	–
13.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection	–	–	–	–	–	–	–	–	–	–
14.1 - Nature Conservation	–	–	–	–	–	–	–	–	–	–
14.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	64 888	(18 147)	48 272	63 159	83 277	83 277	679 905	52 827	62 268	65 056
Total Capital Expenditure	64 888	(18 147)	48 272	63 159	83 277	83 277	679 905	52 827	62 268	65 056

Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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KZN213 Umzumbe - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		193 501	99 691	46 288	36 422	17 457	17 457	20 596	(3 398)	(37 267)	(39 014)
Trade and other receivables from exchange transactions	1	2 639	1 891	1 264	–	–	–	1 261	1 264	–	–
Receivables from non-exchange transactions	1	18 794	20 128	22 252	26 003	26 003	26 003	34 644	24 732	2 368	2 253
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	–	–	(1)	–	(2 484)	(2 484)	1 929	(510)	(1 150)	(1 301)
VAT		(1 500)	(659)	2 448	1 350	21 835	21 835	1 838	19 183	18 547	19 365
Other current assets		–	–	–	2 379	2 379	2 379	255	–	–	–
Total current assets		**213 435**	**121 051**	**72 251**	**66 154**	**65 190**	**65 190**	**60 523**	**41 271**	**(17 502)**	**(18 697)**
Non current assets											
Investments		–	–	-	–	–	–	–	–	–	–
Investment property		–	–	-	–	–	–	–	–	–	–
Property, plant and equipment	3	536 404	599 865	644 836	686 598	709 023	709 023	713 312	670 286	32 568	34 050
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		239	159	138	272	793	793	138	259	127	132
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**536 643**	**600 024**	**644 973**	**686 869**	**709 816**	**709 816**	**713 450**	**670 545**	**32 695**	**34 182**
TOTAL ASSETS		**750 078**	**721 074**	**717 224**	**753 023**	**775 006**	**775 006**	**773 972**	**711 816**	**15 193**	**15 485**
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		77	89	99	–	–	–	99	(99)	–	–
Consumer deposits		46	58	72	58	58	58	83	(72)	–	–
Trade and other payables from exchange transactions	4	32 758	27 626	29 002	31 931	29 098	29 098	25 103	(26 555)	–	–
Trade and other payables from non-exchange transactions	5	2 070	2 048	8 168	2 435	1 722	1 722	25 885	(8 168)	–	–
Provision		7 635	7 271	7 893	7 494	7 494	7 494	7 893	(7 893)	–	–
VAT		(2 009)	(1 972)	(1 930)	487	487	487	(1 908)	2 151	250	262
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		**40 576**	**35 121**	**43 305**	**42 405**	**38 858**	**38 858**	**57 156**	**(40 637)**	**250**	**262**
Non current liabilities											
Financial liabilities	6	–	–	–	–	–	–	–	–	–	–
Provision	7	2 345	2 214	2 480	1 991	1 991	1 991	2 480	(2 480)	–	–
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**2 345**	**2 214**	**2 480**	**1 991**	**1 991**	**1 991**	**2 480**	**(2 480)**	**–**	**–**
TOTAL LIABILITIES		**42 921**	**37 335**	**45 785**	**44 396**	**40 849**	**40 849**	**59 636**	**(43 117)**	**250**	**262**
NET ASSETS		**707 157**	**683 739**	**671 439**	**708 628**	**734 157**	**734 157**	**714 337**	**754 933**	**14 943**	**15 224**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	678 254	654 879	642 526	709 176	734 482	734 482	685 328	784 149	14 943	15 224
Reserves and funds	9	29 216	29 216	29 216	–	–	–	29 216	(29 216)	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**707 470**	**684 095**	**671 742**	**709 176**	**734 482**	**734 482**	**714 544**	**754 933**	**14 943**	**15 224**
References		***(313)***	***(356)***	***(303)***	***(549)***	***(325)***	***(325)***	***(208)***	***()***		

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

2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3

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

4. Detail breakdown in Table SA3.

5. Detail breakdown in Table SA3.

Store Type	Classification	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Agricultural	Opening balance - Agricultural	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Agricultural	–	–	–	304	–	–	–	–	–	–
	Adjustments - Agricultural	–	–	–	(304)	(304)	(304)	–	–	–	–
	Issues - Agricultural	–	–	–	–	–	–	–	–	–	–
	Write Off - Agricultural	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Agricultural	–	–	–	–	–	–	–	–	–	–
Agricultural Total		**-**	**-**	**-**	**-**	**(304)**	**(304)**	**-**	**-**	**-**	**-**
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	-	-	-	-	184 254	211 892	-	-
	Acquisitions - Consumables Standard Rated	-	-	184 254	1 296	-	-	142 022	-	-	-
	Adjustments - Consumables Standard Rated	-	-	-	(1 296)	(791)	(791)	-	(130)	(118)	(123)
	Issues - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		**-**	**-**	**184 254**	**-**	**(791)**	**(791)**	**326 276**	**211 762**	**(118)**	**(123)**
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	(4 055)	(4 055)	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Adjustments - Consumables Zero Rated	(1 809)	(1 809)	(4 055)	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		**(1 809)**	**(1 809)**	**(4 055)**	**-**	**-**	**-**	**(4 055)**	**(4 055)**	**-**	**-**
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	(180 200)	(207 230)	-	-
	Acquisitions - Finished Goods	-	-	-	1 389	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	(1 389)	(1 389)	(1 389)	-	(987)	(1 032)	(1 178)
	Issues -Finished Goods	1 809	1 809	(180 200)	-	-	-	(140 092)	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		**1 809**	**1 809**	**(180 200)**	**-**	**(1 389)**	**(1 389)**	**(320 292)**	**(208 217)**	**(1 032)**	**(1 178)**
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	-	-	-	(180 200)	(207 230)	-	-
	Acquisitions - Materials and Supplies	-	-	-	1 389	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	(1 389)	(1 389)	(1 389)	-	(987)	(1 032)	(1 178)
	Issues - Materials and Supplies	1 809	1 809	(180 200)	-	-	-	(140 092)	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		**1 809**	**1 809**	**(180 200)**	**-**	**(1 389)**	**(1 389)**	**(320 292)**	**(208 217)**	**(1 032)**	**(1 178)**
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered	-	-	-	-	-	-	-	-	-	-

KZN213 Umzumbe - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	7 470	7 470	7 470	–	7 470	7 470	7 470
Service charges		–	–	–	–	–	–	–	–	–	–
Other revenue		–	–	–	3 731	3 731	3 731	–	1 690	1 920	2 005
Transfers and Subsidies - Operational	1	193 260	99 207	45 402	189 315	184 586	184 586	10 854	190 334	182 862	191 158
Transfers and Subsidies - Capital	1	–	–	–	42 465	63 565	63 565	–	39 281	42 711	44 575
Interest		–	–	–	–	–	–	–	6 000	6 270	6 546
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		680 398	931 945	1 169 709	(206 250)	(240 461)	(240 461)	(153 799)	(195 505)	(203 416)	(212 324)
Interest		–	–	–	–	(26)	(26)	–	–	–	–
Transfers and Subsidies	1	–	–	–	(2 227)	(2 749)	(2 749)	–	(1 991)	(2 083)	(2 175)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**873 658**	**1 031 152**	**1 215 111**	**34 503**	**16 116**	**16 116**	**(142 945)**	**47 279**	**35 735**	**37 256**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	391	391	391	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(40 073)	(63 565)	(63 565)	–	(50 511)	(60 175)	(62 879)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**–**	**–**	**(39 682)**	**(63 174)**	**(63 174)**	**–**	**(50 511)**	**(60 175)**	**(62 879)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**873 658**	**1 031 152**	**1 215 111**	**(5 179)**	**(47 058)**	**(47 058)**	**(142 945)**	**(3 232)**	**(24 440)**	**(25 622)**
Cash/cash equivalents at the year begin:	2	–	–	–	27 153	27 153	27 153	11 407	**11 407**	**8 175**	**(16 265)**
Cash/cash equivalents at the year end:	2	**873 658**	**1 031 152**	**1 215 111**	**21 974**	**(19 905)**	**(19 905)**	**(131 537)**	**8 175**	**(16 265)**	**(41 887)**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total receipts	193 260	99 207	45 402	243 371	259 743	259 743	10 854	244 775	241 234	251 755
Total payments	680 398	931 945	1 169 709	(246 323)	(304 052)	(304 052)	(153 799)	(246 015)	(263 590)	(275 203)
	873 658	1 031 152	1 215 111	(2 952)	(44 309)	(44 309)	(142 945)	(1 241)	(22 357)	(23 448)

KZN213 Umzumbe - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	873 658	1 031 152	1 215 111	21 974	(19 905)	(19 905)	(131 537)	8 175	(16 265)	(41 887)
Other current investments > 90 days		(680 157)	(931 461)	(1 168 823)	14 448	37 361	37 361	152 133	(11 573)	(21 002)	2 873
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**193 501**	**99 691**	**46 288**	**36 422**	**17 457**	**17 457**	**20 596**	**(3 398)**	**(37 267)**	**(39 014)**
Application of cash and investments											
Unspent conditional transfers		2 070	2 048	8 168	–	–	–	25 885	(8 168)	–	–
Unspent borrowing											
Statutory requirements	2	(522)	(1 312)	(4 378)	(10 799)	(31 284)	(31 284)	(3 746)	(26 579)	(28 283)	(29 530)
Other working capital requirements	3	32 758	27 626	29 002	28 674	26 152	26 152	25 103	(43 459)	(816)	(641)
Other provisions		7 635	7 271	7 893	7 494	7 494	7 494	7 893	(7 893)	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	(29 216)	(29 216)	(29 216)	–	–	–	(29 216)	29 216	–	–
Total Application of cash and investments:		**12 724**	**6 418**	**11 469**	**25 370**	**2 362**	**2 362**	**25 920**	**(56 883)**	**(29 099)**	**(30 171)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to		**180 777**	**93 273**	**34 818**	**11 052**	**15 094**	**15 094**	**(5 324)**	**53 486**	**(8 167)**	**(8 843)**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to		**180 777**	**93 273**	**34 818**	**11 052**	**15 094**	**15 094**	**(5 324)**	**53 486**	**(8 167)**	**(8 843)**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

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

4. For example: sinking fund requirements for borrowing

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

Other working capital requirements											
Debtors		–	–	–	3 257	2 946	2 946	–	16 904	816	641
Creditors due		32 758	27 626	29 002	31 931	29 098	29 098	25 103	(26 555)	–	–
Total		(32 758)	(27 626)	(29 002)	(28 674)	(26 152)	(26 152)	(25 103)	43 459	816	641
Debtors collection assumptions											
Balance outstanding - debtors		21 433	22 019	23 515	26 003	23 519	23 519	37 834	25 487	1 218	952
Estimate of debtors collection rate		0.0%	0.0%	0.0%	12.5%	12.5%	12.5%	0.0%	66.3%	67.0%	67.3%
Long term investments committed											
Balance (*Insert description; eg sinking fund)*											
		–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement											
Self-insurance											
Compensation for Occupational Injuries and Diseases											
Employee Benefit reserve											
Non-current Provisions reserve											
Valuation roll reserve											
Investment in associate account											
Capitalisation											
	6	–	–	–	–	–	–	–	–	–	–

Note:

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

KZN213 Umzumbe - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE										
Total New Assets	1	**533 658**	**545 619**	**587 182**	**42 929**	**62 994**	**62 994**	**34 405**	**40 096**	**41 909**
Roads Infrastructure		415 502	447 685	476 491	–	20 609	20 609	5 756	6 368	6 697
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	1 739	1 739	1 739	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***415 502***	***447 685***	***476 491***	***1 739***	***22 348***	***22 348***	***5 756***	***6 368***	***6 697***
Community Facilities		5 197	19 204	–	–	–	–	–	–	–
Sport and Recreation Facilities		38 737	65	11 581	17 478	19 021	19 021	22 398	27 053	28 244
Community Assets		***43 934***	***19 269***	***11 581***	***17 478***	***19 021***	***19 021***	***22 398***	***27 053***	***28 244***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		29 500	31 397	52 945	14 216	13 781	13 781	866	1 046	1 092
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***29 500***	***31 397***	***52 945***	***14 216***	***13 781***	***13 781***	***866***	***1 046***	***1 092***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 754	1 754	1 530	–	522	522	216	226	236
Intangible Assets		***1 754***	***1 754***	***1 530***	***–***	***522***	***522***	***216***	***226***	***236***
Computer Equipment		–	–	–	**522**	**522**	**522**	**519**	**543**	**567**
Furniture and Office Equipment		**5 295**	**6 699**	**7 209**	**626**	**875**	**875**	**407**	**426**	**444**
Machinery and Equipment		**20 076**	**21 820**	**21 119**	**2 217**	**4 186**	**4 186**	**4 242**	**4 434**	**4 629**
Transport Assets		**17 596**	**16 995**	**16 307**	**4 391**	–	–	–	–	–
Land		–	–	–	**1 739**	**1 739**	**1 739**	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**1 468**	**3 832**	**21 382**	**9 596**	**12 870**	**12 870**	**12 707**	**15 338**	**16 013**
Roads Infrastructure		147	1 995	19 520	8 987	11 840	11 840	12 621	15 248	15 918
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		217	374	399	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***365***	***2 369***	***19 919***	***8 987***	***11 840***	***11 840***	***12 621***	***15 248***	***15 918***
Community Facilities		–	–	–	609	1 030	1 030	87	91	95
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	***609***	***1 030***	***1 030***	***87***	***91***	***95***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 103	1 463	1 463	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 103***	***1 463***	***1 463***	–	–	–	–	–	–
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	**114 654**	**82 182**	**71 342**	**10 635**	**7 413**	**7 413**	**5 714**	**6 833**	**7 134**
Roads Infrastructure		104 032	82 125	71 284	9 765	7 413	7 413	5 281	6 381	6 661
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***104 032***	***82 125***	***71 284***	***9 765***	***7 413***	***7 413***	***5 281***	***6 381***	***6 661***
Community Facilities		–	–	–	870	–	–	433	453	473
Sport and Recreation Facilities		10 622	57	57	–	–	–	–	–	–
Community Assets		***10 622***	***57***	***57***	***870***	***–***	***–***	***433***	***453***	***473***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**649 780**	**631 633**	**679 905**	**63 159**	**83 277**	**83 277**	**52 827**	**62 268**	**65 056**
Roads Infrastructure		519 681	531 805	567 295	18 752	39 861	39 861	23 658	27 996	29 277
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	1 739	1 739	1 739	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		217	374	399	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***519 899***	***532 179***	***567 694***	***20 491***	***41 600***	***41 600***	***23 658***	***27 996***	***29 277***
Community Facilities		5 197	19 204	–	1 478	1 030	1 030	519	543	567
Sport and Recreation Facilities		49 359	122	11 638	17 478	19 021	19 021	22 398	27 053	28 244
Community Assets		***54 556***	***19 327***	***11 638***	***18 957***	***20 051***	***20 051***	***22 918***	***27 597***	***28 811***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		30 603	32 859	54 407	14 216	13 781	13 781	866	1 046	1 092
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***30 603***	***32 859***	***54 407***	***14 216***	***13 781***	***13 781***	***866***	***1 046***	***1 092***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 754	1 754	1 530	–	522	522	216	226	236
Intangible Assets		***1 754***	***1 754***	***1 530***	***–***	***522***	***522***	***216***	***226***	***236***
Computer Equipment		**–**	**–**	**–**	**522**	**522**	**522**	**519**	**543**	**567**
Furniture and Office Equipment		**5 295**	**6 699**	**7 209**	**626**	**875**	**875**	**407**	**426**	**444**
Machinery and Equipment		**20 076**	**21 820**	**21 119**	**2 217**	**4 186**	**4 186**	**4 242**	**4 434**	**4 629**
Transport Assets		**17 596**	**16 995**	**16 307**	**4 391**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**1 739**	**1 739**	**1 739**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**649 780**	**631 633**	**679 905**	**63 159**	**83 277**	**83 277**	**52 827**	**62 268**	**65 056**

ASSET REGISTER SUMMARY - PPE (WDV)	5	536 643	600 024	644 973	440 598	463 545	463 545	502 261	32 695	34 182
Roads Infrastructure		(65 700)	(48 173)	(69 789)	229 080	252 189	252 189	(166 001)	11 167	11 708
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	1 739	1 739	1 739	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		61	206	212	206	206	206	212	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***(65 639)***	***(47 967)***	***(69 577)***	***231 025***	***254 134***	***254 134***	***(165 789)***	***11 167***	***11 708***
Community Assets		113 558	173 697	178 290	158 900	161 271	161 271	182 634	20 282	21 174
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other Assets		28 577	30 419	51 901	15 172	14 724	14 724	866	1 046	1 092
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		239	159	138	272	793	793	259	127	132
Computer Equipment		**2 874**	**3 842**	**3 170**	**3 063**	**3 063**	**3 063**	**2 789**	**(398)**	**(415)**
Furniture and Office Equipment		**1 642**	**2 711**	**2 895**	**3 724**	**3 538**	**3 538**	**2 702**	**(201)**	**(210)**
Machinery and Equipment		**443 305**	**426 761**	**469 671**	**10 720**	**12 689**	**12 689**	**471 914**	**2 344**	**2 448**
Transport Assets		**12 087**	**10 401**	**8 486**	**15 984**	**11 593**	**11 593**	**6 886**	**(1 672)**	**(1 746)**
Land		–	–	–	**1 739**	**1 739**	**1 739**	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**536 643**	**600 024**	**644 973**	**440 598**	**463 545**	**463 545**	**502 261**	**32 695**	**34 182**
EXPENDITURE OTHER ITEMS		**40 237**	**58 995**	**36 259**	**36 810**	**34 999**	**34 999**	**33 884**	**35 414**	**36 972**
Depreciation	7	32 592	23 555	26 064	30 810	27 981	27 981	28 299	29 573	30 874
Repairs and Maintenance by Asset Class	3	**7 645**	**35 440**	**10 195**	**6 000**	**7 018**	**7 018**	**5 584**	**5 841**	**6 098**
Roads Infrastructure		4 345	29 285	6 211	1 304	2 366	2 366	2 597	2 717	2 836
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***4 345***	***29 285***	***6 211***	***1 304***	***2 366***	***2 366***	***2 597***	***2 717***	***2 836***
Community Facilities		756	469	722	261	174	174	87	91	95
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***756***	***469***	***722***	***261***	***174***	***174***	***87***	***91***	***95***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		395	1 726	513	783	1 348	1 348	1 126	1 177	1 229
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***395***	***1 726***	***513***	***783***	***1 348***	***1 348***	***1 126***	***1 177***	***1 229***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**4**	**3**	**1**	**43**	**43**	**43**	**43**	**45**	**47**
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		**1 607**	**2 942**	**1 825**	**2 522**	**2 000**	**2 000**	**1 082**	**1 132**	**1 182**
Transport Assets		**538**	**1 016**	**922**	**1 087**	**1 087**	**1 087**	**649**	**679**	**709**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**40 237**	**58 995**	**36 259**	**36 810**	**34 999**	**34 999**	**33 884**	**35 414**	**36 972**
Renewal and upgrading of Existing Assets as % of total capex		*17.9%*	*13.6%*	*13.6%*	*32.0%*	*24.4%*	*24.4%*	*34.9%*	*35.6%*	*35.6%*
Renewal and upgrading of Existing Assets as % of deprecn		*356.3%*	*365.2%*	*355.8%*	*65.7%*	*72.5%*	*72.5%*	*65.1%*	*75.0%*	*75.0%*
R&M as a % of PPE & Investment Property		*1.4%*	*5.9%*	*1.6%*	*1.4%*	*1.5%*	*1.5%*	*1.1%*	*17.9%*	*17.9%*
Renewal and upgrading and R&M as a % of PPE and Investment Prope		*23.1%*	*20.2%*	*16.0%*	*6.0%*	*5.9%*	*5.9%*	*4.8%*	*86.0%*	*85.9%*

References

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

KZN213 Umzumbe - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		(765)	(766)	(766)	(1 455)	(1 455)	(1 455)	(1 455)	(1 455)	(1 455)
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**(765)**	**(766)**	**(766)**	**(1 455)**	**(1 455)**	**(1 455)**	**(1 455)**	**(1 455)**	**(1 455)**

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)

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

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

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

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

KZN213 Umzumbe - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		8 577	9 011	9 036	13 906	13 906	13 906	13 910	13 906	13 906	13 906
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		(765)	(766)	(766)	(1 455)	(1 455)	(1 455)	(1 476)	(1 455)	(1 455)	(1 455)
Net Property Rates		**7 812**	**8 244**	**8 270**	**12 451**	**12 451**	**12 451**	**12 434**	**12 451**	**12 451**	**12 451**
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Electricity		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Service charges - Water	6										
Total Service charges - Water		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Water		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Service charges - Waste Management	6										
Total refuse removal revenue		–	–	–	–	–	–	–	–	–	–
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	41 425	42 436	46 277	56 603	56 603	56 603	32 525	57 052	59 676	62 302
Pension and UIF Contributions		5 876	6 270	6 540	8 453	8 453	8 453	4 566	8 766	9 169	9 573
Medical Aid Contributions		1 935	2 044	2 080	5 736	5 736	5 736	1 502	6 226	6 512	6 799
Overtime		2 604	3 115	6 108	653	653	653	4 627	5 953	6 227	6 501
Performance Bonus		3 313	3 024	3 363	4 743	4 743	4 743	3 536	4 664	4 793	5 004
Motor Vehicle Allowance		5 565	7 897	7 197	9 936	9 936	9 936	4 810	9 547	9 987	10 426
Cellphone Allowance		–	–	–	–	–	–	199	78	82	85
Housing Allowances		358	516	434	750	750	750	281	879	920	960
Other benefits and allowances		3 020	4 471	4 550	1 423	1 423	1 423	3 840	4 534	4 743	4 951
Payments in lieu of leave		902	808	1 231	–	–	–	686	16	17	18
Long service awards		–	–	–	–	–	–	–	643	218	227
Post-retirement benefit obligations	4	223	291	287	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		544	666	322	670	670	670	339	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	**65 765**	**71 539**	**78 390**	**88 966**	**88 966**	**88 966**	**56 911**	**98 360**	**102 343**	**106 846**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**65 765**	**71 539**	**78 390**	**88 966**	**88 966**	**88 966**	**56 911**	**98 360**	**102 343**	**106 846**

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		32 472	23 475	26 000	30 700	27 871	27 871	–	28 204	29 473	30 770
Lease amortisation		120	80	64	110	110	110	–	95	100	104
Capital asset impairment		–	–	–	–	–	–	–	–	–	–
Total Depreciation and amortisation	1	**32 592**	**23 555**	**26 064**	**30 810**	**27 981**	**27 981**	**–**	**28 299**	**29 573**	**30 874**
Bulk purchases - electricity											
Electricity bulk purchases		–	–	–	–	–	–	–	–	–	–
Total bulk purchases	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transfers and grants											
Cash transfers and grants		6 198	7 382	5 751	4 662	4 471	4 471	3 545	1 991	2 083	2 175
Non-cash transfers and grants		–	10	–	–	–	–	–	–	–	–
Total transfers and grants	1	**6 198**	**7 392**	**5 751**	**4 662**	**4 471**	**4 471**	**3 545**	**1 991**	**2 083**	**2 175**
Contracted Services											
Outsourced Services		8 834	13 735	24 784	14 714	13 238	13 238	15 808	22 374	23 403	24 436
Consultants and Professional Services		5 847	17 975	30 834	5 487	5 762	5 762	11 981	9 805	10 255	10 707
Contractors		13 750	49 357	17 296	11 979	15 094	15 094	13 988	10 419	10 750	11 182
Total contracted services		**28 431**	**81 067**	**72 914**	**32 180**	**34 094**	**34 094**	**41 776**	**42 598**	**44 407**	**46 325**
Operational Costs											
Collection costs		–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Audit fees		1 380	1 636	2 911	1 565	4 025	4 025	3 606	2 251	2 352	2 456
Other Operational Costs		26 180	38 612	33 235	24 934	23 856	23 856	21 207	21 921	22 563	23 557
Total Operational Costs	1	**27 560**	**40 248**	**36 146**	**26 499**	**27 881**	**27 881**	**24 814**	**24 172**	**24 916**	**26 012**

Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		7 645	35 440	10 195	6 000	7 018	7 018	–	5 584	5 841	6 098
Contracted Services		–	–	–	–	–	–	–	–	–	–
Other Expenditure		–	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	9	7 645	35 440	10 195	6 000	7 018	7 018	–	5 584	5 841	6 098

Inventory Consumed											
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		1 809	1 809	4 055	2 989	2 484	2 484	–	1 117	1 150	1 301
Total Inventory Consumed & Other Material		**1 809**	**1 809**	**4 055**	**2 989**	**2 484**	**2 484**	**–**	**1 117**	**1 150**	**1 301**
	check	–	–	–	–	–	–		–	–	–

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

KZN213 Umzumbe - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Administration	Vote 3 - Planning and Development	Vote 4 - Road Transport	Vote 5 - Internal Audit	Vote 6 - Sport and Recreation	Vote 7 - Community and Social Services	Vote 8 - Community and Social Services2	Vote 9 - Housing	Vote 10 - Other	Vote 11 - Public Safety	Vote 12 - [NAME OF VOTE 12]	Vote 13 - Energy Sources	Vote 14 - Environmental Protection	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		–	136	13	–	–	–	–	–	–	–	–	–	–	–	–	149
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		–	6 000	–	–	–	–	–	–	–	–	–	–	–	–	–	6 000
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	109	–	–	–	–	–	–	–	–	–	–	–	–	–	109
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	862	–	–	–	–	–	–	–	–	–	–	–	–	–	862
Non-Exchange Revenue																	
Property rates		–	12 451	–	–	–	–	–	–	–	–	–	–	–	–	–	12 451
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	23	–	–	–	–	–	–	–	326	–	–	–	–	349
Transfer and subsidies - Operational		13 943	141 395	6 521	23 365	–	–	5 109	–	–	–	–	–	–	–	–	190 334
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributior		**13 943**	**160 953**	**6 557**	**23 365**	**–**	**–**	**5 109**	**–**	**–**	**–**	**326**	**–**	**–**	**–**	**–**	**210 254**
Expenditure																	
Employee related costs		(15 807)	(38 690)	(4 704)	(7 399)	(1 506)	–	(4 630)	–	(1 027)	–	(11 176)	(7 116)	–	(6 304)	–	**(98 360)**
Remuneration of councillors		(22 884)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**(22 884)**
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		(130)	(43)	(446)	–	–	–	–	–	–	–	–	–	–	(498)	–	**(1 117)**
Debt impairment		–	(2 500)	–	–	–	–	–	–	–	–	–	–	–	–	–	**(2 500)**
Depreciation and amortisation		–	(28 299)	–	–	–	–	–	–	–	–	–	–	–	–	–	**(28 299)**
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		(2 701)	(11 087)	(5 118)	(2 597)	(1 359)	(173)	(926)	(1 558)	–	–	(1 299)	(43)	(14 264)	(173)	–	**(41 299)**
Transfers and subsidies		(173)	–	–	–	–	–	(1 558)	(260)	–	–	–	–	–	–	–	**(1 991)**
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		(1 848)	(18 087)	(352)	(171)	(6)	–	(1 086)	(2 315)	(6)	–	(121)	(144)	–	(36)	–	**(24 172)**
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**(43 542)**	**(98 706)**	**(10 620)**	**(10 167)**	**(2 871)**	**(173)**	**(8 201)**	**(4 133)**	**(1 032)**	**–**	**(12 596)**	**(7 304)**	**(14 264)**	**(7 011)**	**–**	**(220 622)**
Surplus/(Deficit)		**57 485**	**259 659**	**17 178**	**33 533**	**2 871**	**173**	**13 310**	**4 133**	**1 032**	**–**	**12 922**	**7 304**	**14 264**	**7 011**	**–**	**(10 368)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	39 281	–	–	–	–	–	–	–	–	–	–	–	**39 281**
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**57 485**	**259 659**	**17 178**	**72 814**	**2 871**	**173**	**13 310**	**4 133**	**1 032**	**–**	**12 922**	**7 304**	**14 264**	**7 011**	**–**	**28 913**

References

1. Departmental columns to be based on municipal organisation structure

KZN213 Umzumbe - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste		-	-	-	-	-	-	-	-	-	-
Waste Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		2 639	1 891	1 264	-	-	-	1 261	1 264	-	-
Gross: Trade and other receivables from exchange transactions		**2 639**	**1 891**	**1 264**	-	-	-	**1 261**	**1 264**	-	-
Less: Impairment for debt		-	-	-	-	-	-	-	-	-	-
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivalbes from exchange transactic		-	-	-	-	-	-	-	-	-	-
Total net Trade and other receivables from Exchange Transactions		**2 639**	**1 891**	**1 264**	-	-	-	**1 261**	**1 264**	-	-
Receivables from non-exchange transactions											
Property rates		18 794	20 128	22 252	39 179	39 179	39 179	34 644	24 732	2 368	2 253
Less: Impairment of Property rates		-	-	-	(15 125)	(15 125)	(15 125)	-	-	-	-
Net Property rates		**18 794**	**20 128**	**22 252**	**24 053**	**24 053**	**24 053**	**34 644**	**24 732**	**2 368**	**2 253**
Other receivables from non-exchange transactions		-	-	-	1 950	1 950	1 950	-	-	-	-
Impairment for other receivalbes from non-exchange transactior		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		-	-	-	**1 950**	**1 950**	**1 950**	-	-	-	-
Total net Receivables from non-exchange transactions		**18 794**	**20 128**	**22 252**	**26 003**	**26 003**	**26 003**	**34 644**	**24 732**	**2 368**	**2 253**
Inventory											
Water											
Opening Balance		–	–	–	–	–	–	–	–	–	–
System Input Volume		–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		–	–	–	–	–	–	–	–	–	–
Agricultural											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	304	–	–	–	–	–	–
Issues	7	–	–	–	(304)	(304)	(304)	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	**(304)**	**(304)**	–	–	–	–
Consumables											
Standard Rated											
Opening Balance		–	–	–	–	–	–	184 254	211 892	–	–
Acquisitions		–	–	184 254	1 296	–	–	142 022	–	–	–
Issues	7	–	–	–	(1 296)	(791)	(791)	–	(130)	(118)	(123)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		–	–	**184 254**	–	**(791)**	**(791)**	**326 276**	**211 762**	**(118)**	**(123)**
Zero Rated											
Opening Balance		–	–	–	–	–	–	**(4 055)**	**(4 055)**	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	(1 809)	**(1 809)**	**(4 055)**	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**(1 809)**	**(1 809)**	**(4 055)**	–	–	–	**(4 055)**	**(4 055)**	–	–
Finished Goods											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–
Materials and Supplies											
Opening Balance		–	–	–	–	–	–	**(180 200)**	**(207 230)**	–	–
Acquisitions		–	–	–	1 389	–	–	–	–	–	–
Issues	7	–	–	–	(1 389)	(1 389)	(1 389)	–	(987)	(1 032)	(1 178)
Adjustments	8	1 809	1 809	(180 200)	–	–	–	(140 092)	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**1 809**	**1 809**	**(180 200)**	–	**(1 389)**	**(1 389)**	**(320 292)**	**(208 217)**	**(1 032)**	**(1 178)**
Work-in-progress											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–
Housing Stock											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–
Land											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		–	–	**(1)**	–	**(2 484)**	**(2 484)**	**1 929**	**(510)**	**(1 150)**	**(1 301)**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		725 081	810 913	878 695	978 266	997 862	997 862	947 171	931 306	62 041	64 820
Leases recognised as PPE	3	–	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation		188 677	211 048	233 859	291 668	288 839	288 839	233 859	261 019	29 473	30 770
Total Property, plant and equipment (PPE)	2	**536 404**	**599 865**	**644 836**	**686 598**	**709 023**	**709 023**	**713 312**	**670 286**	**32 568**	**34 050**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		77	89	99	–	–	–	99	(99)	–	–
Total Current liabilities - Borrowing		**77**	**89**	**99**	–	–	–	**99**	**(99)**	–	–
Trade and other payables											
Trade and other payables from exchange transactions	5	32 758	27 626	29 002	31 931	29 098	29 098	25 103	(26 555)	–	–
Other trade payables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditiona		2 070	2 048	8 168	–	–	–	25 885	(8 168)	–	–
Trade payables from Non-exchange transactions: Other		–	–	–	2 435	1 722	1 722	–	–	–	–
VAT		(2 009)	(1 972)	(1 930)	487	487	487	(1 908)	2 151	250	262
Total Trade and other payables	2	**32 818**	**27 703**	**35 240**	**34 853**	**31 306**	**31 306**	**49 080**	**(32 572)**	**250**	**262**
Non current liabilities - Financial liabilities											
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Other financial liabilities		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		–	–	–	–	–	–	–	–	–	–
Non current liabilities - Long Term portion of trade payables											
Elelctricty Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Payables and Accruals - General		–	–	–	–	–	–	–	–	–	–
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits		–	–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	–	–	–
Other		2 345	2 214	2 480	1 991	1 991	1 991	2 480	(2 480)	–	–
Total Provisions non-current		**2 345**	**2 214**	**2 480**	**1 991**	**1 991**	**1 991**	**2 480**	**(2 480)**	–	–
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		–	–	–	670 247	670 247	670 247	(642 223)	756 536	–	–
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		–	–	–	670 247	670 247	670 247	(642 223)	756 536	–	–
Surplus/(Deficit)		17 889	(27 349)	(14 092)	38 930	64 235	64 235	42 817	27 614	14 943	15 224
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**17 889**	**(27 349)**	**(14 092)**	**709 176**	**734 482**	**734 482**	**(599 407)**	**784 149**	**14 943**	**15 224**
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		29 216	29 216	29 216	–	–	–	29 216	(29 216)	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**29 216**	**29 216**	**29 216**	–	–	–	**29 216**	**(29 216)**	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**47 105**	**1 867**	**15 124**	**709 176**	**734 482**	**734 482**	**(570 190)**	**754 933**	**14 943**	**15 224**

References

1. Must reconcile with

2. Must reconcile with

3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

4. Borrowing must reconcile to Table A17

5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1

7. Inventry Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1

8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)

9. Inventory Write-offs (Include under losses on Table A4)

KZN213 Umzumbe - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
DRAFT BUDGET	A comprehensive, responsive and sustainable social protection system	13	_	(379)	(380)	(380)	(245)	–	–	(245)	(245)	(245)
DRAFT BUDGET	An efficient, effective and development-oriented public service	12	_	–	–	–	(49)	–	–	(49)	(49)	(49)
DRAFT BUDGET	Responsive, accountable, effective and efficient local government	9	_	198 922	225 689	234 003	242 797	–	–	249 626	246 041	256 537
Spatial Equity and Environmental Sustainability	A comprehensive, responsive and sustainable social protection system	13	_	(386)	(386)	(386)	(1 161)	–	–	(1 161)	(1 161)	(1 161)
Spatial Equity and Environmental Sustainability	Responsive, accountable, effective and efficient local government	9	_	(716)	128	(466)	3 792	–	–	1 363	1 377	1 392
Solid waste removal	Responsive, accountable, effective and efficient local government	9	_	–	4	–	–	–	–	–	–	–
To provide access and facilitate vehicular movement in Umhlabuyalingana	Responsive, accountable, effective and efficient local government	9	_	8 958	5 476	20 033	–	–	–	–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**206 399**	**230 530**	**252 804**	**245 134**	**–**	**–**	**249 534**	**245 963**	**256 474**

References

1. Total revenue must reconcile to

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance	44 794	52 564	63 303	37 565	(206 672)	(206 672)	39 281	42 711	44 575

KZN213 Umzumbe - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	An efficient, effective and development-oriented public service	12		–	–	5 363	414	–	–	–	–	–
Improved Organisational cohesion and Effectiveness	An efficient, effective and development-oriented public service	12		–	1 304	–	–	–	–	–	–	–
Clean Governance, Comprehensive Public Participation and Accountability	A comprehensive, responsive and sustainable social protection system	13		2 816	4 792	6 892	4 676	–	–	3 484	3 644	3 804
Clean Governance, Comprehensive Public Participation and Accountability	A long and healthy life for all South Africans	2		174	261	243	178	–	–	117	122	128
Clean Governance, Comprehensive Public Participation and Accountability	A skilled and capable workforce to support an inclusive growth path	5		–	–	–	–	–	–	272	136	–
Clean Governance, Comprehensive Public Participation and Accountability	An efficient, effective and development-oriented public service	12		797	1 829	1 616	1 397	–	–	563	589	615
Clean Governance, Comprehensive Public Participation and Accountability	Responsive, accountable, effective and efficient local government	9		3 462	4 184	3 791	2 016	–	–	1 891	1 978	2 065
Clean Governance, Comprehensive Public Participation and Accountability	Sustainable human settlements and improved quality of household life	8		3 393	4 487	3 628	2 950	–	–	1 463	1 531	1 598
DRAFT BUDGET	A comprehensive, responsive and sustainable social protection system	13		6 209	6 247	6 003	4 377	–	–	2 942	3 077	3 213
DRAFT BUDGET	A long and healthy life for all South Africans	2		487	786	313	174	–	–	173	181	189
DRAFT BUDGET	A skilled and capable workforce to support an inclusive growth path	5		2 026	4 142	2 160	1 554	–	–	898	940	981
DRAFT BUDGET	An efficient, effective and development-oriented public service	12		3 728	11 971	5 799	5 006	–	–	11 541	12 054	12 584
DRAFT BUDGET	Protect and enhance our environmental assets and natural resources	10		594	–	–	–	–	–	–	–	–
DRAFT BUDGET	Responsive, accountable, effective and efficient local government	9		1 325	8 909	5 037	4 100	–	–	3 989	4 170	4 354
DRAFT BUDGET	Sustainable human settlements and improved quality of household life	8		120 105	146 567	153 588	157 432	–	–	155 504	162 198	169 335
DRAFT BUDGET	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		–	–	142	–	–	–	–	–	–
Efficient and integrated infrastructure and basic services	A long and healthy life for all South Africans	2		–	–	–	–	–	–	524	548	572
Efficient and integrated infrastructure and basic services	An efficient, competitive and responsive economic infrastructure network	6		4 345	29 285	6 211	1 304	–	–	2 597	2 717	2 836
Efficient and integrated infrastructure and basic services	An efficient, effective and development-oriented public service	12		3 317	5 017	(1 944)	3 315	–	–	14 149	14 777	15 427
Efficient and integrated infrastructure and basic services	Responsive, accountable, effective and efficient local government	9		3 032	7 432	8 795	870	–	–	–	–	–
Efficient and integrated infrastructure and basic services	Sustainable human settlements and improved quality of household life	8		–	–	319	522	–	–	1 861	1 947	2 033
Improved overall financial management and systems	Sustainable human settlements and improved quality of household life	8		239	480	1 362	1 043	–	–	1 039	1 086	1 133
Spatial Equity and Environmental Sustainability	A comprehensive, responsive and sustainable social protection system	13		–	–	738	400	–	–	–	–	–
Spatial Equity and Environmental Sustainability	An efficient, effective and development-oriented public service	12		272	–	1 913	–	–	–	–	–	–
Spatial Equity and Environmental Sustainability	Protect and enhance our environmental assets and natural resources	10		–	–	785	200	–	–	1 970	2 060	2 151
Spatial Equity and Environmental Sustainability	Responsive, accountable, effective and efficient local government	9		13	715	443	26	–	–	52	54	57
Spatial Equity and Environmental Sustainability	Sustainable human settlements and improved quality of household life	8		19 840	7 431	14 900	8 583	–	–	10 557	11 042	11 528
Vibrant and Inclusive Rural Economy	A comprehensive, responsive and sustainable social protection system	13		742	1 102	6 300	1 974	–	–	1 186	1 241	1 296
Vibrant and Inclusive Rural Economy	An efficient, effective and development-oriented public service	12		2 160	5 549	3 923	3 025	–	–	2 497	2 611	2 729
Vibrant and Inclusive Rural Economy	Responsive, accountable, effective and efficient local government	9		–	–	7 130	–	–	–	–	–	–
Vibrant and Inclusive Rural Economy	Sustainable human settlements and improved quality of household life	8		–	–	–	–	–	–	2 306	1 956	2 144
Vibrant and Inclusive Rural Economy	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		814	731	1 803	957	–	–	346	362	479
Ensure collection of funds due to the municipality and specify optimal procedures in respect of non-collection	Responsive, accountable, effective and efficient local government	9		–	–	–	1 984	–	–	1 984	1 363	669
Ensure collection of funds due to the municipality and specify optimal procedures in respect of non-collection	Sustainable human settlements and improved quality of household life	8		–	–	–	7 436	–	–	7 436	9 482	9 909
Identify and implement tourism catalytic projects	An efficient, effective and development-oriented public service	12		424	863	316	875	–	–	875	889	748
Identify and implement tourism catalytic projects	Sustainable human settlements and improved quality of household life	8		84	31	156	–	–	–	–	–	–
Indigent support (poverty)	A comprehensive, responsive and sustainable social protection system	13		6 860	11 437	11 865	5 000	–	–	5 000	5 230	5 465
Municipal facilities	Sustainable human settlements and improved quality of household life	8		(4)	–	–	650	–	–	650	366	383
SMME Support and Capacity Building	An efficient, effective and development-oriented public service	12		60	184	68	1 274	–	–	1 274	1 346	1 407
Solid waste removal	A comprehensive, responsive and sustainable social protection system	13		173	99	1 454	500	–	–	500	523	547
Solid waste removal	All people in South Africa are and feel safe	3		–	38	191	430	–	–	430	483	505
Solid waste removal	An efficient, competitive and responsive economic infrastructure network	6		–	–	–	210	–	–	210	220	230
Solid waste removal	An efficient, effective and development-oriented public service	12		496	38	2 286	747	–	–	747	826	864
Solid waste removal	Protect and enhance our environmental assets and natural resources	10		11 080	10 055	11 904	2 039	–	–	2 039	2 301	2 405
Solid waste removal	Sustainable human settlements and improved quality of household life	8		–	453	–	2 774	–	–	2 774	2 901	3 032
Special programmes	A comprehensive, responsive and sustainable social protection system	13		1 840	3 666	2 149	1 918	–	–	1 918	1 903	1 989
Special programmes	All people in South Africa are and feel safe	3		156	315	273	275	–	–	275	124	130
Special programmes	Responsive, accountable, effective and efficient local government	9		–	58	118	43	–	–	43	45	48
Special programmes	Sustainable human settlements and improved quality of household life	8		2 266	454	587	76	–	–	76	84	87
To develop a credible IDP as a short - medium term guide for develoment and service delivery	Responsive, accountable, effective and efficient local government	9		355	95	–	157	–	–	157	188	197
To administaer the affaires of the Municipality in accodance to relevant legislations and policies	An efficient, effective and development-oriented public service	12		1 341	2 292	790	174	–	–	174	209	219
To administer the affairs of the municipality in accodance to relevant legislations and policies	Responsive, accountable, effective and efficient local government	9		–	271	99	196	–	–	196	219	229
TO administer the affairs of the municipality in accordance to relevant legislation	Sustainable human settlements and improved quality of household life	8		537	916	1 614	1 043	–	–	1 043	1 255	1 312
To develop credible IDP as short medium term guide for development and service delivery	Responsive, accountable, effective and efficient local government	9		479	986	463	751	–	–	751	785	820
To develop long term infrastructure development plan	An efficient, competitive and responsive economic infrastructure network	6		–	160	–	–	–	–	–	–	–
To develop long term infrastructure development plans	An efficient, competitive and responsive economic infrastructure network	6		8 958	5 476	–	–	–	–	–	–	–
To develop long term infrastructure development plans	An efficient, effective and development-oriented public service	12		–	2	–	–	–	–	–	–	–
To develop workplace skills plan for effecient administration	A skilled and capable workforce to support an inclusive growth path	5		2 185	2 506	3 089	1 077	–	–	1 077	1 126	1 177
To develop workplace skills plan for effecient administration	Responsive, accountable, effective and efficient local government	9		–	–	1 594	–	–	–	–	–	–
To develop workplace skills plan for efficient administration	A skilled and capable workforce to support an inclusive growth path	5		–	1 143	–	87	–	–	87	105	109
To develop workskills place for efficient administration	A skilled and capable workforce to support an inclusive growth path	5		853	2 279	2 016	1 799	–	–	1 799	1 909	1 995
To develop workskills place for efficient administration	Responsive, accountable, effective and efficient local government	9		–	89	–	–	–	–	–	–	–
to develope workskills place for effecient administation	A skilled and capable workforce to support an inclusive growth path	5		–	622	329	10	–	–	10	10	11
To enable the organisation to account for the use of public funds	Responsive, accountable, effective and efficient local government	9		2 383	3 195	6 008	2 800	–	–	2 800	2 929	3 061
To enable the orginastion to account for the use of public funds	Sustainable human settlements and improved quality of household life	8		1 460	2 754	2 850	3 130	–	–	3 130	3 274	3 422
To enable the orginsation to account for the use of public funds	A skilled and capable workforce to support an inclusive growth path	5		617	824	475	451	–	–	451	472	493
To enable the orginsation to account for the use of public funds	Responsive, accountable, effective and efficient local government	9		–	–	–	100	–	–	100	105	109
To enhance effective internal control and standard operating	A comprehensive, responsive and sustainable social protection system	13		–	–	–	85	–	–	85	89	93
To enhance effective internal control and standard operating	A long and healthy life for all South Africans	2		(28)	–	–	–	–	–	–	–	–
To enhance effective internal control and standard operating	A skilled and capable workforce to support an inclusive growth path	5		336	620	741	847	–	–	847	886	926
To enhance effective internal control and standard operating	All people in South Africa are and feel safe	3		–	–	1 169	717	–	–	717	863	902
To enhance effective internal control and standard operating	An efficient, competitive and responsive economic infrastructure network	6		5 219	6 320	48 320	22 870	–	–	22 870	18 294	20 243
To enhance effective internal control and standard operating	An efficient, effective and development-oriented public service	12		22 084	28 537	36 268	9 534	–	–	9 534	11 412	11 936
To enhance effective internal control and standard operating	Responsive, accountable, effective and efficient local government	9		2 353	(5 034)	7 717	48	–	–	48	51	53
To enhance effective internal control and standard operating	Sustainable human settlements and improved quality of household life	8		19 472	17 788	19 130	29 889	–	–	29 889	34 274	35 816
To enhance effective internal control and standard operating	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		477	482	234	–	–	–	–	–	–
To improve access to free bacis services among the indigent	A comprehensive, responsive and sustainable social protection system	13		450	769	463	978	–	–	978	1 109	1 159
To improve access to free bacis services among the indigent	Responsive, accountable, effective and efficient local government	9		–	–	–	50	–	–	50	52	55
To improve access to free bacis services among the indigent	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		–	–	–	1 000	–	–	1 000	1 046	1 093
To improve access to free basic among the indigent families	A comprehensive, responsive and sustainable social protection system	13		6 908	4 474	10 226	2 259	–	–	2 259	2 378	2 485
To involve community in shaping the municipal development agenda	Sustainable human settlements and improved quality of household life	8		–	120	195	174	–	–	174	209	219
To involve community in shaping the municipality's development agenda	Sustainable human settlements and improved quality of household life	8		11 212	12 853	8 493	1 678	–	–	1 678	2 143	2 240
To manage and enhance performance of the municipality	An efficient, effective and development-oriented public service	12		–	–	–	304	–	–	304	318	333
To manage and enhance performance of the municipality	Responsive, accountable, effective and efficient local government	9		3 508	5 578	6 377	1 346	–	–	1 346	1 587	1 532
To manage and enhance the performance of the municipality	A skilled and capable workforce to support an inclusive growth path	5		1 595	2 411	–	1 000	–	–	1 000	1 046	1 093
To manage and enhance the performance of the municipality	Responsive, accountable, effective and efficient local government	9		1 519	944	1 442	788	–	–	788	801	815
To manage and enhance the performance of the municipality	Sustainable human settlements and improved quality of household life	8		81 257	84 196	103 293	109 675	–	–	109 675	114 113	118 247
To proactively identify and address potential risks that may affect the functioning of the organisation	A skilled and capable workforce to support an inclusive growth path	5		78	–	121	656	–	–	656	496	518
To promote development of efficient and sustainable settlement pattern	A skilled and capable workforce to support an inclusive growth path	5		–	–	–	174	–	–	174	182	190
To promote development of efficient and sustainable settlement pattern	An efficient, effective and development-oriented public service	12		384	198	–	217	–	–	217	262	274
To promote development of efficient and sustainable settlement pattern	Sustainable human settlements and improved quality of household life	8		135	195	1 025	870	–	–	870	1 034	1 080
To provide and improve access to community/public facilities to minimum standards	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		–	–	139	–	–	–	–	–	–
To provide the optimal institutional structure to render effective and efficient services	Sustainable human settlements and improved quality of household life	8		2 787	4 884	5 482	8 661	–	–	8 661	9 059	9 476
To render employee assintance support	Responsive, accountable, effective and efficient local government	9		(95)	488	693	618	–	–	618	636	559
To render employee assintance support	Sustainable human settlements and improved quality of household life	8		191	–	–	–	–	–	–	–	–
Ward committes	Responsive, accountable, effective and efficient local government	9		2 489	3 374	2 892	3 440	–	–	3 440	3 598	3 760
Allocations to other priorities												
Total Expenditure			1	384 827	473 720	552 366	442 374	–	–	457 803	477 630	497 913

References

1. Total expenditure must reconcile to

2. Balance of allocations not directly linked to an IDP strategic objective

check on expenditure balance	*205 250*	*220 853*	*305 417*	*236 170*	*(206 002)*	*(206 002)*	*235 882*	*246 609*	*256 663*

KZN213 Umzumbe - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Improved Organisational cohesion and Effectiveness	An efficient, effective and development-oriented public service	12	_	29 500	31 397	52 945	13 781	–	–	866	1 046	1 092
Clean Governance, Comprehensive Public Participation and Accountability	An efficient, effective and development-oriented public service	12	_	21 830	23 574	22 650	–	–	–	–	–	–
DRAFT BUDGET	A long and healthy life for all South Africans	2	_	–	–	–	87	–	–	43	45	47
DRAFT BUDGET	An efficient, competitive and responsive economic infrastructure network	6	_	361 542	390 229	438 350	8 987	–	–	12 621	15 248	15 918
DRAFT BUDGET	An efficient, effective and development-oriented public service	12	_	5 197	19 204	–	10 696	–	–	1 732	1 810	1 890
Efficient and integrated infrastructure and basic services	A long and healthy life for all South Africans	2	_	49 359	122	11 638	17 391	–	–	22 355	27 008	28 196
Efficient and integrated infrastructure and basic services	An efficient, competitive and responsive economic infrastructure network	6	_	57 928	81 620	90 501	11 504	–	–	15 411	18 619	19 438
Efficient and integrated infrastructure and basic services	An efficient, effective and development-oriented public service	12	_	–	–	–	2 261	–	–	3 636	3 801	3 968
Spatial Equity and Environmental Sustainability	An efficient, competitive and responsive economic infrastructure network	6	_	90 262	42 154	42 156	–	–	–	–	–	–
Spatial Equity and Environmental Sustainability	An efficient, effective and development-oriented public service	12	_	23 995	25 156	24 978	191	–	–	537	561	586
Vibrant and Inclusive Rural Economy	An efficient, competitive and responsive economic infrastructure network	6	_	10 167	21 016	–	–	–	–	3 591	3 753	3 967
To develop long term infrastructure development plans	An efficient, effective and development-oriented public service	12	_	–	–	137	–	–	–	–	–	–
To provide access and facilitate vehicular movement in Umhlabuyalingana	An efficient, competitive and responsive economic infrastructure network	6	_	23 230	23 230	50 814	–	–	–	–	–	–
To provide and improve access to community/public facilities to minimum standards	An efficient, competitive and responsive economic infrastructure network	6	_	15 421	47 147	16 363	33 156	–	–	33 156	4 230	–
To provide and improve access to community/public facilities to minimum standards	An efficient, effective and development-oriented public service	12	_	43 548	58 488	2 887	609	–	–	609	–	–
To provide the optimal institutional structure to render effective and efficient services	An efficient, effective and development-oriented public service	12	_	784	784	784	–	–	–	–	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**732 763**	**764 121**	**754 203**	**98 663**	**–**	**–**	**94 557**	**76 121**	**75 103**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance	*667 875*	*782 268*	*705 931*	*35 504*	*(83 277)*	*(83 277)*	*41 730*	*13 853*	*10 047*

KZN213 Umzumbe - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
Vote 1 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Function 2 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Vote 2 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Function 2 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Vote 3 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Function 2 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
And so on for the rest of the Votes									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN213 Umzumbe - Entities measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
Entity 1 - (name of entity)									
Insert measure/s description									
Entity 2 - (name of entity)									
Insert measure/s description									
Entity 3 - (name of entity)									
Insert measure/s description									
And so on for the rest of the Entities									

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

& Expenditure
Budget Year +2 2027/28

& Expenditure
Budget Year +2 2027/28

KZN213 Umzumbe - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	5.3	3.4	1.7	1.6	1.7	1.7	1.1	(1.0)	(69.9)	(71.5)
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	5.3	3.4	1.7	1.6	1.7	1.7	1.1	(1.0)	(69.9)	(71.5)
Liquidity Ratio	Monetary Assets/Current Liabilities	4.8	2.9	1.1	0.9	0.4	0.4	0.4	0.1	(148.8)	(149.1)
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	3241.9%	3229.7%	3229.7%	0.0%	5006.4%	3358.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	3241.9%	3229.7%	3229.7%	0.0%	5006.4%	3358.3%	3214.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.7%	10.9%	13.0%	13.2%	21.9%	21.9%	26.0%	20.6%	9.7%	9.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		3.7%	2.7%	2.4%	145.3%	-146.2%	-146.2%	-19.1%	-324.8%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.7%	40.2%	41.4%	42.9%	43.0%	43.0%	38.5%	46.8%	50.4%	50.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40.7%	40.2%	53.2%	51.3%	51.6%	51.6%		55.1%	59.6%	59.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.7%	19.9%	5.4%	2.9%	3.4%	3.4%		2.7%	2.9%	2.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	20.2%	13.2%	13.8%	14.8%	13.6%	13.6%	0.0%	13.5%	14.5%	14.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	24.6	33.5	31.1	32.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16303.7%	17758.8%	21159.7%	11870.1%	19608.1%	19608.1%	1766831.0%	29088.4%	8885.4%	8741.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	81.2	60.8	74.1	1.7	(1.5)	(1.5)	(12.2)	0.5	(1.1)	(2.6)

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

KZN213 Umzumbe - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–

		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN213 Umzumbe Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	873 658	1 031 152	1 215 111	21 974	(19 905)	(19 905)	(131 537)	8 175	(16 265)	(41 887)
Cash + investments at the yr end less applications - R'000	18(1)b	2	180 777	93 273	34 818	11 052	15 094	15 094	(5 324)	53 486	(8 167)	(8 843)
Cash year end/monthly employee/supplier payments	18(1)b	3	81.2	60.8	74.1	1.7	(1.5)	(1.5)	(12.2)	0.5	(1.1)	(2.6)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	17 889	(27 349)	(14 092)	38 930	64 235	64 235	42 817	27 614	14 943	15 224
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(0.5%)	(5.7%)	44.6%	(6.0%)	(6.0%)	(6.1%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	12.5%	12.5%	12.5%	0.0%	66.3%	67.0%	67.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		32.0%	15.6%	20.1%	20.1%	20.1%	0.0%	20.1%	21.0%	21.9%
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								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	2.7%	6.8%	10.6%	0.0%	0.0%	38.1%	(27.6%)	(90.9%)	(4.9%)
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	1.4%	5.9%	1.6%	1.4%	1.5%	1.5%	1.1%	17.9%	17.9%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	2.3%	(21.1%)	44.3%	15.2%	15.5%	15.5%	0.0%	24.1%	24.6%	24.6%

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			5.5%	0.3%	50.6%	0.0%	0.0%	(0.1%)	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a			5.5%	0.3%	50.6%	0.0%	0.0%	(0.1%)	0.0%	0.0%	0.0%
% 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%
% 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%
% 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%
% incr Service charges - Waste Management	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% 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%
Total billable revenue	18(1)a		7 812	8 244	8 270	12 451	12 451	12 451	12 434	12 451	12 451	12 451
Service charges			7 812	8 244	8 270	12 451	12 451	12 451	12 434	12 451	12 451	12 451
Property rates			7 812	8 244	8 270	12 451	12 451	12 451	12 434	12 451	12 451	12 451
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			60 285	(12 598)	51 654	30 494	30 003	30 003	30 812	18 630	20 954	21 924
Cash receipts from ratepayers	18(1)a		–	–	–	11 201	11 201	11 201	–	9 160	9 391	9 476
Ratepayer & Other revenue	18(1)a		47 699	50 179	50 411	89 415	89 411	89 411	75 267	13 811	14 007	14 076
Change in consumer debtors (current and non-current)			N/A	586	1 497	2 487	–	–	9 902	(9 908)	(23 629)	(115)
Operating and Capital Grant Revenue	18(1)a		182 489	205 964	210 592	219 048	248 151	248 151	171 864	229 614	225 573	235 733
Capital expenditure - total	20(1)(vi)		64 888	(18 147)	48 272	63 159	83 277	83 277	68 476	52 827	62 268	65 056
Capital expenditure - renewal	20(1)(vi)		1 468	3 832	21 382	9 596	12 870	12 870		12 707	15 338	16 013
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												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			N/A	586	1 497	2 487	–	–	9 902	(9 908)	(23 629)	(115)
Total Operating Revenue			161 605	177 966	189 501	207 569	206 672	206 672	147 849	210 254	203 252	211 899
Total Operating Expenditure			179 577	252 866	246 950	206 204	206 002	206 002	145 589	221 920	231 021	241 250
Operating Performance Surplus/(Deficit)			(17 972)	(74 901)	(57 449)	1 365	670	670	2 260	(11 667)	(27 768)	(29 351)
Cash and Cash Equivalents (30 June 2012)										8 175		
Revenue												
% Increase in Total Operating Revenue				10.1%	6.5%	9.5%	(0.4%)	0.0%	(28.5%)	1.7%	(3.3%)	4.3%
% Increase in Property Rates Revenue				5.5%	0.3%	50.6%	0.0%	0.0%	(0.1%)	0.1%	0.0%	0.0%
% 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				5.5%	0.3%	50.6%	0.0%	0.0%	(0.1%)	0.0%	0.0%	0.0%
Expenditure												
% Increase in Total Operating Expenditure				40.8%	(2.3%)	(16.5%)	(0.1%)	0.0%	(29.3%)	7.7%	4.1%	4.4%
% Increase in Employee Costs				8.8%	9.6%	13.5%	0.0%	0.0%	(36.0%)	10.6%	4.0%	4.4%
% Increase in Electricity Bulk Purchases				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	0				0		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			1.4%	5.9%	1.6%	1.4%	1.5%	1.5%		1.1%	17.9%	17.9%
Asset Renewal and R&M as a % of PPE			23.1%	20.2%	16.0%	6.0%	5.9%	5.9%		4.8%	86.0%	85.9%
Debt Impairment % of Total Billable Revenue			0.0%	32.0%	15.6%	20.1%	20.1%	20.1%	0.0%	20.1%	21.0%	21.9%
Capital Revenue												
Internally Funded & Other (R'000)			60 285	(12 598)	51 654	30 494	30 003	30 003	30 812	18 630	20 954	21 924
Borrowing (R'000)			–	–	–	–	–	–	–	–	-	–
Grant Funding and Other (R'000)			4 602	(5 549)	(3 382)	32 665	53 274	53 274	37 664	34 197	41 314	43 132
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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			7.1%	30.6%	(7.0%)	51.7%	64.0%	64.0%	55.0%	64.7%	66.3%	66.3%
Capital Expenditure												
Total Capital Programme (R'000)			64 888	(18 147)	48 272	63 159	83 277	83 277	68 476	52 827	62 268	65 056
Asset Renewal			116 122	86 014	92 724	20 230	20 283	20 283	18 422	19 541	22 172	23 147
Asset Renewal % of Total Capital Expenditure			179.0%	(474.0%)	192.1%	32.0%	24.4%	24.4%	26.9%	37.0%	35.6%	35.6%
Cash												
Cash Receipts % of Rate Payer & Other			0.0%	0.0%	0.0%	12.5%	12.5%	12.5%	0.0%	66.3%	67.0%	67.3%
Cash Coverage Ratio			0	0	0	0	(0)	(0)	(0)	0	(0)	(0)
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			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			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			180 777	93 273	34 818	11 052	15 094	15 094	(5 324)	53 486	(8 167)	(8 843)
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%
Free Services as a % of Operating Revenue (excl operational transfers)			(5.1%)	(3.9%)	(3.4%)	(5.6%)	(6.6%)	(6.6%)		(7.3%)	(7.1%)	(7.0%)
High Level Outcome of Funding Compliance												
Total Operating Revenue			161 605	177 966	189 501	207 569	206 672	206 672	147 849	210 254	203 252	211 899
Total Operating Expenditure			179 577	252 866	246 950	206 204	206 002	206 002	145 589	221 920	231 021	241 250
Surplus/(Deficit) Budgeted Operating Statement			(17 972)	(74 901)	(57 449)	1 365	670	670	2 260	(11 667)	(27 768)	(29 351)
Surplus/(Deficit) Considering Reserves and Cash Backing			180 777	93 273	34 818	11 052	15 094	15 094	(5 324)	53 486	(8 167)	(8 843)
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	0	1	0	0
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✗	✓	✗	✗

References

15. Subject to figures provided in Schedule.

KZN213 Umzumbe - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		-	-	-	-	-	-	-	-	-
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)		–	–	–	–	–	–	–	–	–
Total valuation reductions:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total value used for rating (Rm)	5	–	–	–	–	–	–	–	–	–
Total land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	–	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Differential rates used? (Y/N)	5	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Limit on annual rate increase (s20)? (Y/N)		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Special rating area used? (Y/N)		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-
Rates policy accompanying budget? (Y/N)		-	-	-	-	-	-	-	-	-
Fixed amount minimum value (R'000)		-	-	-	-	-	-	-	-	-
Non-residential prescribed ratio s19? (%)		-	-	-	-	-	-	-	-	-
Rate revenue:										
Rate revenue budget (R '000)	6	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)	6	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)		–	–	–	–	–	–	–	–	–
Special rating areas (R'000)	7	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to

7. Included in rate revenue budget

8. In favour of the rate-payer

KZN213 Umzumbe - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2024/25												
Valuation:												
No. of properties		–	–	–	–	–	–	–	–	–	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Frequency of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Method of valuation used **(select)**		–	–	–	–	–	–	–	–	–	–	–
Base of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Flat rate used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Is balance rated by uniform rate/variable rate?		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:												
Total value used for rating (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Rating:												
Average rate	3	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	–	–	–	–	–	–	–	–	–	–	–
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

KZN213 Umzumbe - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2025/26												
Valuation:												
No. of properties		–	–	–	–	–	–	–	–	–	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Frequency of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Method of valuation used **(select)**		–	–	–	–	–	–	–	–	–	–	–
Base of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Flat rate used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Is balance rated by uniform rate/variable rate?		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:												
Total value used for rating (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Rating:												
Average rate	3	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	–	–	–	–	–	–	–	–	–	–	–
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

KZN213 Umzumbe - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Water usage - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-

Water usage - Block 5 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 6 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-

Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter *(c/kwh)*		#N/A	-	-	-	-	-	-	-
Flat rate tariff - prepaid*(c/kwh)*		#N/A	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee			-	-	-	-	-	-	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

KZN213 Umzumbe - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]									
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

KZN213 Umzumbe - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total large household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN213 Umzumbe - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		10 459	10 754	11 148	11 139	11 139	11 139	11 148	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**10 459**	**10 754**	**11 148**	**11 139**	**11 139**	**11 139**	**11 148**	**–**	**–**
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Entities sub-total		**–**	–	–	–	–	–	–	–	–
Consolidated total:		**10 459**	**10 754**	**11 148**	**11 139**	**11 139**	**11 139**	**11 148**	**–**	**–**

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN213 Umzumbe - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

KZN213 Umzumbe - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		(77)	(89)	(99)	–	–	–	99	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**(77)**	**(89)**	**(99)**	**–**	**–**	**–**	**99**	**–**	**–**
Entities										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Borrowing	1	**(77)**	**(89)**	**(99)**	**–**	**–**	**–**	**99**	**–**	**–**

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Unspent Borrowing	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance	(77)	(89)	(99)	–	–	–	99	–	–

KZN213 Umzumbe - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**175 644**	**205 809**	**240 687**	**176 289**	**176 289**	**176 289**	**175 159**	**173 862**	**181 751**
EPWP Incentive	_	3 191	4 846	6 277	1 400	1 400	1 400	1 428	1 492	1 577
Finance Management	_	3 750	5 600	7 450	1 800	1 800	1 800	1 900	2 128	2 255
Integrated National Electrification Programme	_	25 539	40 500	64 006	–	–	–	–	–	–
Local Government Equitable Share	_	143 164	154 863	162 954	171 112	171 112	171 112	169 763	167 994	175 573
Municipal Infrastructure Grant	_	–	–	–	1 977	1 977	1 977	2 067	2 248	2 346
Other transfers/grants [insert description]										
Provincial Government:		**9 722**	**9 783**	**30 518**	**2 000**	**–**	**–**	**700**	**–**	**–**
KwaZulu-Natal_Capacity Building and Other_Speci	_	–	–	1 000	2 000	–	–	700	–	–
KwaZulu-Natal_Infrastructure_Specify (Add grant de	_	9 722	9 783	29 518	–	–	–	–	–	–
Other transfers/grants [insert description]										
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total Operating Transfers and Grants	5	**185 366**	**215 592**	**271 205**	**178 289**	**176 289**	**176 289**	**175 859**	**173 862**	**181 751**
Capital Transfers and Grants										
National Government:		**80 933**	**128 485**	**174 191**	**39 162**	**–**	**–**	**53 756**	**51 711**	**53 982**
Municipal Infrastructure Grant (MIG)	_	80 933	119 485	149 419	37 565	–	–	39 281	42 711	44 575
Integrated National Electrification Programme Grant	_	–	–	–	1 597	–	–	14 475	9 000	9 407
Municipal Disaster Recovery Grant	_	–	9 000	24 772	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		**3 907**	**5 407**	**5 407**	**–**	**–**	**–**	**–**	**–**	**–**
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Other_RECEIPTS	_	3 907	5 407	5 407	–	–	–	–	–	–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	_	–	2 500	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total Capital Transfers and Grants	5	**84 840**	**133 892**	**179 598**	**39 162**	**–**	**–**	**53 756**	**51 711**	**53 982**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**270 206**	**349 483**	**450 803**	**217 451**	**176 289**	**176 289**	**229 614**	**225 573**	**235 733**

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN213 Umzumbe - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**(6 897)**	**(10 446)**	**(13 727)**	**5 177**	**–**	**–**	**5 395**	**5 868**	**6 178**
Expanded Public Works Programme Integrated Gra	_	(3 147)	(4 846)	(6 277)	1 400	–	–	1 428	1 492	1 577
Local Government Financial Management Grant	_	(3 750)	(5 600)	(7 450)	1 800	–	–	1 900	2 128	2 255
Municipal Infrastructure Grant	_	–	–	–	1 977	–	–	2 067	2 248	2 346
Other transfers/grants [insert description]										
Provincial Government:		**(8 949)**	**(8 949)**	**(28 477)**	**2 000**	**–**	**–**	**700**	**–**	**–**
KwaZulu-Natal	_	(8 949)	(8 949)	(28 477)	2 000	–	–	700	–	–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts										
Other transfers/grants [insert description]										
District Municipality:		**375**	**375**	**375**	**–**	**–**	**–**	**–**	**–**	**–**
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and	_	375	375	375	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**13 533**	**–**	**–**	**–**	**–**	**–**
Other Transfers Public Corporations	_	–	–	–	13 533	–	–			
Total operating expenditure of Transfers and Grants:		**(15 472)**	**(19 021)**	**(41 829)**	**20 710**	**–**	**–**	**6 095**	**5 868**	**6 178**
Capital expenditure of Transfers and Grants										
National Government:		**(106 313)**	**(168 865)**	**(233 165)**	**39 162**	**–**	**–**	**53 756**	**51 711**	**53 982**
Integrated National Electrification Programme Grant	_	(25 500)	(40 500)	(61 443)	1 597	–	–	14 475	9 000	9 407
KwaZulu-Natal-DC 21 - Ugu-Infrastructure	_	119	119	119	–	–	–	–	–	–
Municipal Disaster Recovery Grant	_	–	(9 000)	(24 712)	–	–	–	–	–	–
Municipal Infrastructure Grant	_	(80 933)	(119 485)	(147 129)	37 565	–	–	39 281	42 711	44 575
Other capital transfers/grants [insert desc]										
Provincial Government:		**(271)**	**(3 247)**	**(5 814)**	**–**	**–**	**–**	**–**	**–**	**–**
KwaZulu-Natal	_	(271)	(3 247)	(5 814)	–	–	–	–	–	–
District Municipality:		**119**	**119**	**119**	**–**	**–**	**–**	**–**	**–**	**–**
KwaZulu-Natal-DC 21 - Ugu-Infrastructure	_	119	119	119	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total capital expenditure of Transfers and Grants		**(106 465)**	**(171 993)**	**(238 860)**	**39 162**	**–**	**–**	**53 756**	**51 711**	**53 982**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**(121 937)**	**(191 014)**	**(280 689)**	**59 872**	**–**	**–**	**59 851**	**57 579**	**60 160**

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN213 Umzumbe - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		32 480	50 946	77 733	5 177	5 177	5 177	5 395	5 868	6 178
Repayment of grants										
Conditions met - transferred to revenue		**25 583**	**40 500**	**64 006**	**10 354**	**5 177**	**5 177**	**10 791**	**11 736**	**12 357**
Conditions still to be met - transferred to liabilities		6 897	10 446	13 727	(5 177)	–	–	(5 395)	(5 868)	(6 178)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		9 722	9 783	30 518	2 000	–	–	700	–	–
Conditions met - transferred to revenue		**773**	**834**	**2 041**	**4 000**	**–**	**–**	**1 400**	**–**	**–**
Conditions still to be met - transferred to liabilities		8 949	8 949	28 477	(2 000)	–	–	(700)	–	–
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**375**	**375**	**375**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		(375)	(375)	(375)	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**13 533**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	(13 533)	–	–	–	–	–
Total operating transfers and grants revenue		**26 731**	**41 708**	**66 422**	**27 887**	**5 177**	**5 177**	**12 191**	**11 736**	**12 357**
Total operating transfers and grants - CTBM	2	**15 472**	**19 021**	**41 829**	**(20 710)**	**–**	**–**	**(6 095)**	**(5 868)**	**(6 178)**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		80 933	128 485	174 191	39 162	–	–	53 756	51 711	53 982
Conditions met - transferred to revenue		**187 246**	**297 350**	**407 356**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		(106 313)	(168 865)	(233 165)	39 162	–	–	53 756	51 711	53 982
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**(271)**	**(3 247)**	**(5 814)**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		271	3 247	5 814	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		84 840	133 892	179 598	39 162	–	–	53 756	51 711	53 982
Conditions met - transferred to revenue		**84 840**	**133 892**	**179 598**	**39 162**	**–**	**–**	**53 756**	**51 711**	**53 982**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**271 815**	**427 995**	**581 140**	**39 162**	**–**	**–**	**53 756**	**51 711**	**53 982**
Total capital transfers and grants - CTBM	2	**(106 043)**	**(165 619)**	**(227 352)**	**39 162**	**–**	**–**	**53 756**	**51 711**	**53 982**
TOTAL TRANSFERS AND GRANTS REVENUE		**298 546**	**469 703**	**647 562**	**67 049**	**5 177**	**5 177**	**65 946**	**63 447**	**66 339**
TOTAL TRANSFERS AND GRANTS - CTBM		**(90 571)**	**(146 598)**	**(185 523)**	**18 452**	**–**	**–**	**47 660**	**45 843**	**47 803**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

KZN213 Umzumbe - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	
Cash Transfers to other municipalities											
Insert description	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	1 177	1 858	1 955	2 053	2 053	2 053	2 053	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		1 177	1 858	1 955	2 053	2 053	2 053	2 053	–	–	
Cash Transfers to other Organs of State											
Insert description	3	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	
Cash Transfers to Organisations											
Insert description		500	707	767	348	304	304	357	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		500	707	767	348	304	304	357	–	–	
Cash Transfers to Groups of Individuals											
Insert description		4 521	4 817	3 028	2 261	2 113	2 113	1 136	1 991	2 083	2 175
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		4 521	4 817	3 028	2 261	2 113	2 113	1 136	1 991	2 083	
TOTAL CASH TRANSFERS AND GRANTS	6	6 198	7 382	5 751	4 662	4 471	4 471	3 545	1 991	2 083	
Non-Cash Transfers to other municipalities											
Insert description	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	
Non-Cash Transfers to other Organs of State											
Insert description	3	–	10	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	10	–	–	–	–	–	–	–	
Non-Cash Grants to Organisations											
Insert description	4	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	
Groups of Individuals											
Insert description	5	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	
TOTAL NON-CASH TRANSFERS AND GRANTS		–	10	–	–	–	–	–	–	–	
TOTAL TRANSFERS AND GRANTS	6	6 198	7 392	5 751	4 662	4 471	4 471	3 545	1 991	2 083	

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

KZN213 Umzumbe - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	–	10 631	12 005	12 005	12 005	11 456	11 983	12 511
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	3 544	4 002	4 002	4 002	3 443	3 601	3 759
Cellphone Allowance		–	–	1 614	1 591	1 591	1 591	1 685	1 762	1 840
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	6 546	–	–	–	6 300	6 590	6 880
Sub Total - Councillors		**–**	**–**	**22 335**	**17 598**	**17 598**	**17 598**	**22 884**	**23 937**	**24 990**
% increase	4		**–**	**–**	**(21.2%)**	**–**	**–**	**30.0%**	**4.6%**	**4.4%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 626	2 133	1 921	3 498	3 498	3 498	2 816	2 945	3 075
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		209	–	–	653	653	653	692	637	665
Motor Vehicle Allowance	3	892	700	631	1 166	1 166	1 166	928	971	1 014
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	188	236	107	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	36	70	70	70	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**3 915**	**3 069**	**2 695**	**5 387**	**5 387**	**5 387**	**4 435**	**4 553**	**4 753**
% increase	4		**(21.6%)**	**(12.2%)**	**99.9%**	**–**	**–**	**(17.7%)**	**2.7%**	**4.4%**
Other Municipal Staff										
Basic Salaries and Wages		38 798	40 303	44 357	53 105	53 105	53 105	54 236	56 731	59 227
Pension and UIF Contributions		5 876	6 270	6 540	8 453	8 453	8 453	8 766	9 169	9 573
Medical Aid Contributions		1 935	2 044	2 080	5 736	5 736	5 736	6 226	6 512	6 799
Overtime		2 604	3 115	6 108	653	653	653	1 153	1 206	1 259
Performance Bonus		3 104	3 024	3 363	4 090	4 090	4 090	3 973	4 156	4 338
Motor Vehicle Allowance	3	4 674	7 197	6 567	8 770	8 770	8 770	8 619	9 016	9 412
Cellphone Allowance	3	–	–	–	–	–	–	78	82	85
Housing Allowances	3	358	516	434	750	750	750	879	920	960
Other benefits and allowances	3	2 832	4 235	4 443	1 423	1 423	1 423	4 534	4 743	4 951
Payments in lieu of leave		902	808	1 231	–	–	–	16	17	18
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	223	291	287	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		544	666	285	600	600	600	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**61 850**	**68 470**	**75 695**	**83 579**	**83 579**	**83 579**	**88 481**	**92 551**	**96 623**
% increase	4		**10.7%**	**10.6%**	**10.4%**	**–**	**–**	**5.9%**	**4.6%**	**4.4%**
Total Parent Municipality		**65 765**	**71 539**	**100 725**	**106 564**	**106 564**	**106 564**	**115 800**	**121 041**	**126 367**
			8.8%	**40.8%**	**5.8%**	**–**	**–**	**8.7%**	**4.5%**	**4.4%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL SALARY, ALLOWANCES & BENEFITS		**65 765**	**71 539**	**100 725**	**106 564**	**106 564**	**106 564**	**115 800**	**121 041**	**126 367**
% increase	4		**8.8%**	**40.8%**	**5.8%**	**–**	**–**	**8.7%**	**4.5%**	**4.4%**
TOTAL MANAGERS AND STAFF	5,7	**65 765**	**71 539**	**78 390**	**88 966**	**88 966**	**88 966**	**92 916**	**97 104**	**101 377**

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

KZN213 Umzumbe - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		-	-	-	–	–	–
Chief Whip			-	-	-	–	–	–
Executive Mayor			-	-	-	–	–	–
Deputy Executive Mayor			-	-	-	–	–	–
Executive Committee			-	-	-	–	–	–
Total for all other councillors			-	-	-	–	–	–
Total Councillors	8	–	–	–	–			–
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
								–
								–
								–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	–	–	–	–		–
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	–	–	–	–		–

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

KZN213 Umzumbe - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	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)		–	–	–	–	–	–	–	–	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	–	–	–	–	–	–	–	–	–
Other Managers	7	–	–	–	–	–	–	–	–	–
Professionals		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Technicians		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		–	–	–	–	–	–	–	–	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		–	–	–	–	–	–	–	–	–
Elementary Occupations		–	–	–	–	–	–	–	–	–
TOTAL PERSONNEL NUMBERS	9	–	–	–	–	–	–	–	–	–
% increase					–	–	–	–	–	–
Total municipal employees headcount	6, 10	–	–	–	–	–	–	–	–	–
Finance personnel headcount	8, 10	–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10	–	–	–	–	–	–	–	–	–

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

KZN213 Umzumbe - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		12	12	12	12	12	12	12	12	12	12	12	12	149	222	232
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 270	6 546
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		9	9	9	9	9	9	9	9	9	9	9	9	109	114	119
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		72	72	72	72	72	72	72	72	72	72	72	72	862	969	1 011
Non-Exchange Revenue																
Property rates		1 038	1 038	1 038	1 038	1 038	1 038	1 038	1 038	1 038	1 038	1 038	1 038	12 451	12 451	12 451
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		29	29	29	29	29	29	29	29	29	29	29	29	349	365	382
Transfer and subsidies - Operational		15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	190 334	182 862	191 158
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contri		**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**17 521**	**210 254**	**203 252**	**211 899**
Expenditure																
Employee related costs		8 197	8 197	8 197	8 197	8 197	8 197	8 197	8 197	8 197	8 197	8 197	8 197	98 360	102 343	106 846
Remuneration of councillors		1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	22 884	23 937	24 990
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		93	93	93	93	93	93	93	93	93	93	93	93	1 117	1 150	1 301
Debt impairment		208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 613	2 727
Depreciation and amortisation		2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	28 299	29 573	30 874
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	42 598	44 407	46 325
Transfers and subsidies		166	166	166	166	166	166	166	166	166	166	166	166	1 991	2 083	2 175
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	24 172	24 916	26 012
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**221 920**	**231 021**	**241 250**
Surplus/(Deficit)		**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(972)**	**(11 667)**	**(27 768)**	**(29 351)**
Transfers and subsidies - capital (monetary allocations)		3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	39 281	42 711	44 575
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**27 614**	**14 943**	**15 224**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**27 614**	**14 943**	**15 224**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**27 614**	**14 943**	**15 224**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**27 614**	**14 943**	**15 224**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN213 Umzumbe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Executive and Council		1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	13 943	13 815	14 438
Vote 2 - Finance and Administration		13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	160 953	155 289	161 772
Vote 3 - Planning and Development		546	546	546	546	546	546	546	546	546	546	546	546	6 557	5 806	6 068
Vote 4 - Road Transport		5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	62 646	65 651	68 550
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		426	426	426	426	426	426	426	426	426	426	426	426	5 109	5 062	5 290
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		27	27	27	27	27	27	27	27	27	27	27	27	326	341	356
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**249 534**	**245 963**	**256 474**
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	43 542	45 379	47 234
Vote 2 - Finance and Administration		8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	98 706	102 800	107 323
Vote 3 - Planning and Development		885	885	885	885	885	885	885	885	885	885	885	885	10 620	11 092	11 786
Vote 4 - Road Transport		847	847	847	847	847	847	847	847	847	847	847	847	10 167	10 592	11 058
Vote 5 - Internal Audit		239	239	239	239	239	239	239	239	239	239	239	239	2 871	3 003	3 136
Vote 6 - Sport and Recreation		14	14	14	14	14	14	14	14	14	14	14	14	173	181	189
Vote 7 - Community and Social Services		683	683	683	683	683	683	683	683	683	683	683	683	8 201	8 247	8 610
Vote 8 - Community and Social Services2		344	344	344	344	344	344	344	344	344	344	344	344	4 133	4 323	4 513
Vote 9 - Housing		86	86	86	86	86	86	86	86	86	86	86	86	1 032	1 080	1 128
Vote 10 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	12 596	13 094	13 670
Vote 12 - [NAME OF VOTE 12]		609	609	609	609	609	609	609	609	609	609	609	609	7 304	7 617	7 952
Vote 13 - Energy Sources		1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	14 264	14 920	15 577
Vote 14 - Environmental Protection		584	584	584	584	584	584	584	584	584	584	584	584	7 011	7 334	7 656
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**18 385**	**220 622**	**229 662**	**239 832**
Surplus/(Deficit) before assoc.		**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**28 913**	**16 301**	**16 642**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**2 409**	**28 913**	**16 301**	**16 642**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN213 Umzumbe - Supporting Table SA27 Budgeted mo 1161888

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**14 575**	**174 896**	**169 104**	**176 210**
Executive and council		1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	13 943	13 815	14 438
Finance and administration		13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	13 413	160 953	155 289	161 772
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**453**	**453**	**453**	**453**	**453**	**453**	**453**	**453**	**453**	**453**	**453**	**453**	**5 435**	**5 403**	**5 647**
Community and social services		426	426	426	426	426	426	426	426	426	426	426	426	5 109	5 062	5 290
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		27	27	27	27	27	27	27	27	27	27	27	27	326	341	356
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**5 767**	**69 204**	**71 456**	**74 618**
Planning and development		546	546	546	546	546	546	546	546	546	546	546	546	6 557	5 806	6 068
Road transport		5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	5 221	62 646	65 651	68 550
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional		**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**20 795**	**249 534**	**245 963**	**256 474**
Expenditure - Functional																
Governance and administration		**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**12 093**	**145 119**	**151 182**	**157 692**
Executive and council		3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	3 629	43 542	45 379	47 234
Finance and administration		8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	8 225	98 706	102 800	107 323
Internal audit		239	239	239	239	239	239	239	239	239	239	239	239	2 871	3 003	3 136
Community and public safety		**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**2 178**	**26 135**	**26 925**	**28 109**
Community and social services		1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	12 334	12 570	13 123
Sport and recreation		14	14	14	14	14	14	14	14	14	14	14	14	173	181	189
Public safety		1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	12 596	13 094	13 670
Housing		86	86	86	86	86	86	86	86	86	86	86	86	1 032	1 080	1 128
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**2 425**	**29 098**	**30 376**	**31 919**
Planning and development		885	885	885	885	885	885	885	885	885	885	885	885	10 620	11 092	11 786
Road transport		847	847	847	847	847	847	847	847	847	847	847	847	10 167	10 592	11 058
Environmental protection		692	692	692	692	692	692	692	692	692	692	692	692	8 310	8 692	9 075
Trading services		**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**1 797**	**21 568**	**22 537**	**23 529**
Energy sources		1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	14 264	14 920	15 577
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		609	609	609	609	609	609	609	609	609	609	609	609	7 304	7 617	7 952
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional		**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**18 493**	**221 920**	**231 021**	**241 250**
Surplus/(Deficit) before assoc.		**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**27 614**	**14 943**	**15 224**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**2 301**	**27 614**	**14 943**	**15 224**

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

KZN213 Umzumbe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure ***to be appropriated***	1															
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***																
Vote 1 - Executive and Council		9	9	9	9	9	9	9	9	9	9	9	9	104	109	113
Vote 2 - Finance and Administration		404	404	404	404	404	404	404	404	404	404	404	404	4 848	5 208	5 437
Vote 3 - Planning and Development		2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	25 946	30 761	32 163
Vote 4 - Road Transport		1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	20 067	24 243	25 310
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		69	69	69	69	69	69	69	69	69	69	69	69	823	860	898
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		72	72	72	72	72	72	72	72	72	72	72	72	866	906	945
Vote 12 - [NAME OF VOTE 12]		14	14	14	14	14	14	14	14	14	14	14	14	173	181	189
Vote 13 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**52 827**	**62 268**	**65 056**
Total Capital Expenditure	2	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**52 827**	**62 268**	**65 056**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN213 Umzumbe - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		**413**	**413**	**413**	**413**	**413**	**413**	**413**	**413**	**413**	**413**	**413**	**413**	**4 952**	**5 317**	**5 551**
Executive and council		9	9	9	9	9	9	9	9	9	9	9	9	104	109	113
Finance and administration		404	404	404	404	404	404	404	404	404	404	404	404	4 848	5 208	5 437
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**141**	**1 688**	**1 766**	**1 844**
Community and social services		69	69	69	69	69	69	69	69	69	69	69	69	823	860	898
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		72	72	72	72	72	72	72	72	72	72	72	72	866	906	945
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**3 834**	**46 013**	**55 004**	**57 473**
Planning and development		2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	25 946	30 761	32 163
Road transport		1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	20 067	24 243	25 310
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**14**	**14**	**14**	**14**	**14**	**14**	**14**	**14**	**14**	**14**	**14**	**14**	**173**	**181**	**189**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		14	14	14	14	14	14	14	14	14	14	14	14	173	181	189
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	2	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**52 827**	**62 268**	**65 056**
Funded by:																
National Government		2 850	2 850	2 850	2 850	2 850	2 850	2 850	2 850	2 850	2 850	2 850	**2 850**	**34 197**	**41 314**	**43 132**
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**2 850**	**34 197**	**41 314**	**43 132**
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	18 630	20 954	21 924
Total Capital Funding		**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	**4 402**	4 402	4 402	52 827	62 268	65 056

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

KZN213 Umzumbe - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source															
Property rates	623	623	623	623	623	623	623	623	623	623	623	623	7 470	7 470	7 470
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	10	10	10	10	10	10	10	10	10	10	10	10	125	131	137
Interest earned - external investments	500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 270	6 546
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	23	23	23	23	23	23	23	23	23	23	23	23	277	289	302
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	15 861	190 334	182 862	191 158
Other revenue	107	107	107	107	107	107	107	107	107	107	107	107	1 288	1 500	1 567
Cash Receipts by Source	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**17 124**	**205 494**	**198 522**	**207 180**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	3 273	39 281	42 711	44 575
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–		–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**20 398**	**244 775**	**241 234**	**251 755**
Cash Payments by Type															
Employee related costs	8 204	8 204	8 204	8 204	8 204	8 204	8 204	8 204	8 204	8 204	8 204	8 204	98 451	102 073	106 564
Remuneration of councillors	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	1 907	22 884	23 937	24 990
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	4 012	4 012	4 012	4 012	4 012	4 012	4 012	4 012	4 012	4 012	4 012	4 012	48 149	50 191	52 357
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	166	166	166	166	166	166	166	166	166	166	166	166	1 991	2 083	2 175
Other expenditure	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	26 021	27 215	28 413
Cash Payments by Type	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**16 458**	**197 496**	**205 499**	**214 499**
Other Cash Flows/Payments by Type															
Capital assets	4 209	4 209	4 209	4 209	4 209	4 209	4 209	4 209	4 209	4 209	4 209	4 209	50 511	60 175	62 879
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**20 667**	**248 007**	**265 673**	**277 378**
NET INCREASE/(DECREASE) IN CASH HELD	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(269)**	**(3 232)**	**(24 440)**	**(25 622)**
Cash/cash equivalents at the month/year begin:	11 407	11 138	10 869	10 599	10 330	10 061	9 791	9 522	9 253	8 983	8 714	8 445	11 407	8 175	(16 265)
Cash/cash equivalents at the month/year end:	11 138	10 869	10 599	10 330	10 061	9 791	9 522	9 253	8 983	8 714	8 445	8 175	8 175	(16 265)	(41 887)

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

KZN213 Umzumbe - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

KZN213 Umzumbe - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

References

1. Total agreement period from commencement until end

2. Annual value

KZN213 Umzumbe - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

KZN213 Umzumbe - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**415 502**	**447 685**	**476 491**	**1 739**	**22 348**	**22 348**	**5 756**	**6 368**	**6 697**
Roads Infrastructure		415 502	447 685	476 491	–	20 609	20 609	5 756	6 368	6 697
Roads		415 502	447 685	476 491	–	20 609	20 609	2 165	2 615	2 730
Road Structures		–	–	–	–	–	–	3 591	3 753	3 967
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	1 739	1 739	1 739	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	1 739	1 739	1 739	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Community Assets		**43 934**	**19 269**	**11 581**	**17 478**	**19 021**	**19 021**	**22 398**	**27 053**	**28 244**
Community Facilities		5 197	19 204	–	–	–	–	–	–	–
Halls		5 197	19 204	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		38 737	65	11 581	17 478	19 021	19 021	22 398	27 053	28 244
Indoor Facilities		38 672	–	7 046	17 391	16 891	16 891	18 026	21 778	22 736
Outdoor Facilities		65	65	4 535	87	2 130	2 130	4 372	5 275	5 507
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**29 500**	**31 397**	**52 945**	**14 216**	**13 781**	**13 781**	**866**	**1 046**	**1 092**
Operational Buildings		29 500	31 397	52 945	14 216	13 781	13 781	866	1 046	1 092
Municipal Offices		29 500	31 397	52 945	13 781	13 781	13 781	866	1 046	1 092
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	435	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		1 754	1 754	1 530	–	522	522	216	226	236
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 754	1 754	1 530	–	522	522	216	226	236
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		1 754	1 754	1 530	–	522	522	216	226	236
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	522	522	522	519	543	567
Computer Equipment		–	–	–	522	522	522	519	543	567
Furniture and Office Equipment		5 295	6 699	7 209	626	875	875	407	426	444
Furniture and Office Equipment		5 295	6 699	7 209	626	875	875	407	426	444
Machinery and Equipment		20 076	21 820	21 119	2 217	4 186	4 186	4 242	4 434	4 629
Machinery and Equipment		20 076	21 820	21 119	2 217	4 186	4 186	4 242	4 434	4 629
Transport Assets		17 596	16 995	16 307	4 391	–	–	–	–	–
Transport Assets		17 596	16 995	16 307	4 391	–	–	–	–	–
Land		–	–	–	1 739	1 739	1 739	–	–	–
Land		–	–	–	1 739	1 739	1 739	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	**533 658**	**545 619**	**587 182**	**42 929**	**62 994**	**62 994**	**34 405**	**40 096**	**41 909**

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital e

check balance	584 891 832	649 779 506	631 632 997	-	-	-	-	-	-

KZN213 Umzumbe - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**365**	**2 369**	**19 919**	**8 987**	**11 840**	**11 840**	**12 621**	**15 248**	**15 918**
Roads Infrastructure		147	1 995	19 520	8 987	11 840	11 840	12 621	15 248	15 918
Roads		–	1 848	19 373	8 987	11 840	11 840	12 621	15 248	15 918
Road Structures		147	147	147	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		217	374	399	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		217	374	399	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**609**	**1 030**	**1 030**	**87**	**91**	**95**
Community Facilities		–	–	–	609	1 030	1 030	87	91	95
Halls		–	–	–	609	1 030	1 030	87	91	95
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–

Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**1 103**	**1 463**	**1 463**	–	–	–	–	–	–
Operational Buildings		1 103	1 463	1 463	–	–	–	–	–	–
Municipal Offices		1 103	1 463	1 463	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**1 468**	**3 832**	**21 382**	**9 596**	**12 870**	**12 870**	**12 707**	**15 338**	**16 013**
Renewal of Existing Assets as % of total capex		*0.2%*	*0.6%*	*3.1%*	*15.2%*	*15.5%*	*15.5%*	*24.1%*	*24.6%*	*24.6%*
Renewal of Existing Assets as % of deprecn"		*4.5%*	*16.3%*	*82.0%*	*31.1%*	*46.0%*	*46.0%*	*44.9%*	*51.9%*	*51.9%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital exper

KZN213 Umzumbe - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**4 345**	**29 285**	**6 211**	**1 304**	**2 366**	**2 366**	**2 597**	**2 717**	**2 836**
Roads Infrastructure		4 345	29 285	6 211	1 304	2 366	2 366	2 597	2 717	2 836
Roads		4 345	29 285	6 211	1 304	2 366	2 366	2 597	2 717	2 836
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Community Assets	**756**	**469**	**722**	**261**	**174**	**174**	**87**	**91**	**95**
Community Facilities	756	469	722	261	174	174	87	91	95
Halls	756	469	722	261	174	174	87	91	95
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**395**	**1 726**	**513**	**783**	**1 348**	**1 348**	**1 126**	**1 177**	**1 229**
Operational Buildings	395	1 726	513	783	1 348	1 348	1 126	1 177	1 229
Municipal Offices	395	1 690	488	783	1 348	1 348	866	906	945
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	35	25	–	–	–	260	272	284
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	4	3	1	43	43	43	43	45	47
Computer Equipment	4	3	1	43	43	43	43	45	47
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	1 607	2 942	1 825	2 522	2 000	2 000	1 082	1 132	1 182
Machinery and Equipment	1 607	2 942	1 825	2 522	2 000	2 000	1 082	1 132	1 182
Transport Assets	538	1 016	922	1 087	1 087	1 087	649	679	709
Transport Assets	538	1 016	922	1 087	1 087	1 087	649	679	709

Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–

Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	**7 645**	**35 440**	**10 195**	**6 000**	**7 018**	**7 018**	**5 584**	**5 841**	**6 098**

R&M as a % of PPE & Investment Property		*1.4%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as % Operating Expenditure		*4.3%*	*14.0%*	*4.1%*	*2.9%*	*3.4%*	*3.4%*	*3.8%*	*2.6%*	*2.6%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

KZN213 Umzumbe - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		**11 288**	**11 874**	**12 423**	**18 600**	**16 600**	**16 600**	**16 104**	**16 829**	**17 569**
Roads Infrastructure		11 288	11 874	12 423	18 600	16 600	16 600	16 104	16 829	17 569
Roads		11 288	11 874	12 423	18 600	16 600	16 600	16 104	16 829	17 569
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**3 188**	**6 968**	**7 578**	**7 000**	**6 171**	**6 171**	**7 000**	**7 315**	**7 637**
Community Facilities		3 188	6 968	7 578	7 000	6 171	6 171	7 000	7 315	7 637
Halls		3 188	6 968	7 578	7 000	6 171	6 171	7 000	7 315	7 637
Centres		–	–	–	–	–	–	–	–	–
Créches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–

Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**13 484**	**247**	**1 492**	–	–	–	–	–	–
Operational Buildings	13 484	247	1 492	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	13 484	247	1 492	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	120	80	64	110	110	110	95	100	104
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	120	80	64	110	110	110	95	100	104
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	120	80	64	110	110	110	95	100	104
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	759	836	1 000	900	900	900	900	941	982
Computer Equipment	759	836	1 000	900	900	900	900	941	982
Furniture and Office Equipment	374	440	583	600	600	600	600	627	655
Furniture and Office Equipment	374	440	583	600	600	600	600	627	655
Machinery and Equipment	1 590	1 480	1 479	2 000	2 000	2 000	2 000	2 090	2 182
Machinery and Equipment	1 590	1 480	1 479	2 000	2 000	2 000	2 000	2 090	2 182
Transport Assets	1 789	1 630	1 445	1 600	1 600	1 600	1 600	1 672	1 746
Transport Assets	1 789	1 630	1 445	1 600	1 600	1 600	1 600	1 672	1 746
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-

Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	**32 592**	**23 555**	**26 064**	**30 810**	**27 981**	**27 981**	**28 299**	**29 573**	**30 874**

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Check	–	–	–	–	–	–	–	–	–

KZN213 Umzumbe - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**104 032**	**82 125**	**71 284**	**9 765**	**7 413**	**7 413**	**5 281**	**6 381**	**6 661**
Roads Infrastructure		104 032	82 125	71 284	9 765	7 413	7 413	5 281	6 381	6 661
Roads		104 032	82 125	71 284	9 765	7 413	7 413	5 281	6 381	6 661
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**10 622**	**57**	**57**	**870**	**–**	**–**	**433**	**453**	**473**
Community Facilities		–	–	–	870	–	–	433	453	473
Halls		–	–	–	870	–	–	433	453	473
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		10 622	57	57	–	–	–	–	–	–
Indoor Facilities		10 564	–	–	–	–	–	–	–	–
Outdoor Facilities		57	57	57	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	**114 654**	**82 182**	**71 342**	**10 635**	**7 413**	**7 413**	**5 714**	**6 833**	**7 134**
Upgrading of Existing Assets as % of total capex		*17.6%*	*13.0%*	*10.5%*	*16.8%*	*8.9%*	*8.9%*	*10.8%*	*11.0%*	*11.0%*
Upgrading of Existing Assets as % of deprecn"		*351.8%*	*348.9%*	*273.7%*	*34.5%*	*26.5%*	*26.5%*	*20.2%*	*23.1%*	*23.1%*

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expend

KZN213 Umzumbe - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 1 - Executive and Council		104	109	113				
Vote 2 - Finance and Administration		4 848	5 208	5 437				
Vote 3 - Planning and Development		25 946	30 761	32 163				
Vote 4 - Road Transport		20 067	24 243	25 310				
Vote 5 - Internal Audit		–	–	–				
Vote 6 - Sport and Recreation		–	–	–				
Vote 7 - Community and Social Services		823	860	898				
Vote 8 - Community and Social Services2		–	–	–				
Vote 9 - Housing		–	–	–				
Vote 10 - Other		–	–	–				
Vote 11 - Public Safety		866	906	945				
Vote 12 - [NAME OF VOTE 12]		173	181	189				
Vote 13 - Energy Sources		–	–	–				
Vote 14 - Environmental Protection		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**52 827**	**62 268**	**65 056**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Finance and Administration								
Vote 3 - Planning and Development								
Vote 4 - Road Transport								
Vote 5 - Internal Audit								
Vote 6 - Sport and Recreation								
Vote 7 - Community and Social Services								
Vote 8 - Community and Social Services2								
Vote 9 - Housing								
Vote 10 - Other								
Vote 11 - Public Safety								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - Energy Sources								
Vote 14 - Environmental Protection								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**52 827**	**62 268**	**65 056**	**–**	**–**	**–**	**–**

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

KZN213 Umzumbe - 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	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:																
List all capital projects grouped by Function																
Administration and Corporate Support	Administration and Fleet Management	##############	New	[illegible]	Growth	[illegible]	Operational Buildings	Municipal Offices	Administration and Corporate Support	30.2974205	-30.48482704	[illegible]		[illegible]	[illegible]	[illegible]
Administration and Corporate Support	FINAL BUDGET	##############	New	[illegible]	Growth	DRAFT BUDGET	Machinery and Equipment	Machinery and Equipment	Administration and Corporate Support	30.2974205	-30.48482704			[illegible]	[illegible]	[illegible]
Administration and Corporate Support	Minor Works Municipal offices	##############	New	[illegible]	Growth	[illegible]	Machinery and Equipment	Machinery and Equipment	Administration and Corporate Support	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Asset Management	TAKE-ON	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Asset Management	30.2974205	-30.48482704	[illegible]				
Asset Management	ROADS INFRASTRUCTURE	##############	New	[illegible]	Growth	DRAFT BUDGET	Roads Infrastructure	Roads	Asset Management	30.2974205	-30.48482704	[illegible]				
Asset Management	FINAL BUDGET	##############	New	[illegible]	Growth	DRAFT BUDGET	Computer Equipment	Computer Equipment	Asset Management	30.2974205	-30.48482704			[illegible]	[illegible]	[illegible]
Asset Management	FINAL BUDGET	##############	New	[illegible]	Growth	DRAFT BUDGET	Furniture and Office Equipment	Furniture and Office Equipment	Asset Management	30.2974205	-30.48482704			[illegible]	[illegible]	[illegible]
Asset Management	FINAL BUDGET	##############	New	[illegible]	Growth	DRAFT BUDGET	Licences and Rights	Computer Software and Applications	Asset Management	30.2974205	-30.48482704			[illegible]	[illegible]	[illegible]
Asset Management	[illegible]	##############	New	[illegible]	Growth	[illegible]	Machinery and Equipment	Machinery and Equipment	Asset Management	30.2974205	-30.48482704	[illegible]				
Asset Management	TAKE-ON	##############	New	[illegible]	Growth	[illegible]	Transport Assets	Transport Assets	Asset Management	30.2974205	-30.48482704	[illegible]				
Community Halls and Facilities	Upgrading of community facilities	##############	Renewal	[illegible]	Inclusion and access	DRAFT BUDGET	Community Facilities	Halls	Community Halls and Facilities	30.2974205	-30.48482704			[illegible]	[illegible]	[illegible]
Community Halls and Facilities	Recycling Programme- Waste Station	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Community Facilities	Halls	Community Halls and Facilities	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Community Halls and Facilities	Recycling Programme- Waste Station	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Community Facilities	Halls	Community Halls and Facilities	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Community Halls and Facilities	[illegible]	##############	New	[illegible]	Growth	[illegible]	Sport and Recreation Facilities	Outdoor Facilities	Community Halls and Facilities	30.61723137	30.49731827	[illegible]				
Community Halls and Facilities	FINAL BUDGET	##############	New	[illegible]	Growth	DRAFT BUDGET	Sport and Recreation Facilities	Outdoor Facilities	Community Halls and Facilities	30.2974205	-30.48482704			[illegible]	[illegible]	[illegible]
Community Halls and Facilities	Furniture and Fittings	##############	New	[illegible]	Growth	DRAFT BUDGET	Furniture and Office Equipment	Furniture and Office Equipment	Community Halls and Facilities	30.2974205	-30.48482704			[illegible]	[illegible]	[illegible]
Economic Development/Planning	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Road Structures	Economic Development/Planning	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Economic Development/Planning	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Road Structures	Economic Development/Planning	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Finance	TAKE-ON	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Solid Waste Infrastructure	Waste Separation Facilities	Finance	30.2974205	-30.48482704	[illegible]				
Finance	TAKE-ON	##############	Renewal	[illegible]	Governance	[illegible]	Operational Buildings	Municipal Offices	Finance	30.2974205	-30.48482704	[illegible]				
Finance	[illegible]	##############	New	[illegible]	Growth	[illegible]	Licences and Rights	Computer Software and Applications	Finance	30.2974205	-30.48482704	[illegible]				
Fire Fighting and Protection	[illegible]	##############	New	[illegible]	Growth	[illegible]	Machinery and Equipment	Machinery and Equipment	Fire Fighting and Protection	0	0			[illegible]	[illegible]	[illegible]
Mayor and Council	TAKE-ON	##############	New	[illegible]	Growth	[illegible]	Furniture and Office Equipment	Furniture and Office Equipment	Mayor and Council	30.2974205	-30.48482704	[illegible]		[illegible]	[illegible]	[illegible]
Project Management Unit	Indoor Sport Centre Cluster B	##############	New	[illegible]	Growth	[illegible]	Sport and Recreation Facilities	Indoor Facilities	Project Management Unit	-30.48483086	30.2974205	[illegible]		[illegible]	[illegible]	[illegible]
Project Management Unit	Ward 6 Sportsfield	##############	New	[illegible]	Growth	[illegible]	Sport and Recreation Facilities	Outdoor Facilities	Project Management Unit	-30.48483086	30.2974205	[illegible]		[illegible]	[illegible]	[illegible]
Project Management Unit	Administration and Fleet Management	##############	New	[illegible]	Growth	[illegible]	Operational Buildings	Municipal Offices	Project Management Unit	30.2974205	-30.48482704	[illegible]				
Roads	ROADS INFRASTRUCTURE	##############	Renewal	[illegible]	Inclusion and access	DRAFT BUDGET	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]		[illegible]	[illegible]	[illegible]
Roads	ROADS INFRASTRUCTURE	##############	Renewal	[illegible]	Inclusion and access	DRAFT BUDGET	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Disaster Bridges	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Road Structures	Roads	30.2974205	-30.48482704	[illegible]				
Roads	LIC ROADS CONSTRUCTION	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205	[illegible]				
Roads	LIC ROADS CONSTRUCTION	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205	[illegible]				
Roads	LIC ROADS CONSTRUCTION	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205	[illegible]				
Roads	LIC ROADS CONSTRUCTION	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205	[illegible]				
Roads	LIC ROADS CONSTRUCTION	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Roads	LIC ROADS CONSTRUCTION	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Roads	Gumbi Access Road W11	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30	30			[illegible]	[illegible]	[illegible]
Roads	Gumbi Access Road W11	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30	30			[illegible]	[illegible]	[illegible]
Roads	Mzukhwane Road	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	3359193	62039.07031	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	301642.9063	303218.4375	[illegible]				
Roads	FINAL BUDGET	##############	New	[illegible]	Growth	DRAFT BUDGET	Roads Infrastructure	Roads	Roads	30.2974205	-30.48482704	[illegible]				
Roads	Nomakhanzana Electrification	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Roads	Nomakhanzana Electrification	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Roads	Nomakhanzana Electrification	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Roads	Nomakhanzana Electrification	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Roads	Nomakhanzana Electrification	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Solid Waste Removal	CAPEX_SOC005_SKIP BINS	##############	New	[illegible]	Growth	[illegible]	Machinery and Equipment	Machinery and Equipment	Solid Waste Removal	-30.48483086	30.2974205			[illegible]	[illegible]	[illegible]
Sports Grounds and Stadiums	[illegible]	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Sport and Recreation Facilities	Outdoor Facilities	Sports Grounds and Stadiums	30.2974205	-30.48482704	[illegible]				
Information Technology	Take on	##############	New	[illegible]	Growth	[illegible]	Machinery and Equipment	Machinery and Equipment	Information Technology	1	1			[illegible]	[illegible]	[illegible]
Markets	Community Centres	##############	New	[illegible]	Growth	[illegible]	Community Facilities	Markets	Markets	0	0	[illegible]				
Mayor and Council	Take on	##############	New	[illegible]	Growth	[illegible]	Furniture and Office Equipment	Furniture and Office Equipment	Mayor and Council	1	1	[illegible]				
Road and Traffic Regulation	Equipment - Public Safety	##############	New	[illegible]	Growth	Equipment - Public Safety	Machinery and Equipment	Machinery and Equipment	Road and Traffic Regulation	1	1			[illegible]		
Roads	Take on	##############	Upgrading	[illegible]	Inclusion and access	[illegible]	Roads Infrastructure	Road Furniture	Roads	1	1			[illegible]		
Roads	IYK Access Roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	1	1	[illegible]				
Roads	[illegible]	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	1	1	[illegible]				
Roads	Update Supplier Database	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000000	10000000	[illegible]				
Roads	Update Supplier Database	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000000	10000000	[illegible]				
Roads	Masakeni Access roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	1	1	[illegible]				
Roads	Masakeni Access roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	1	1	[illegible]				
Roads	Masakeni Access roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	1	1	[illegible]				
Roads	Internal Roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	0	0	[illegible]		[illegible]		
Roads	Internal Roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	0	0	[illegible]				
Roads	Internal Roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	0	0	[illegible]				
Roads	Internal Roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	0	0	[illegible]				
Roads	Manguzi Internal Roads Phase 2	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	0	0	[illegible]		[illegible]		
Roads	Internal Roads	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	0	0			[illegible]	[illegible]	
Roads	Grants Reconciliations	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000	10000				[illegible]	[illegible]
Roads	Grants Reconciliations	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000	10000					[illegible]
Roads	Grants Reconciliations	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000	10000					[illegible]
Roads	Grants Reconciliations	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000	10000					[illegible]
Roads	Grants Reconciliations	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000	10000				[illegible]	
Roads	Grants Reconciliations	##############	New	[illegible]	Growth	[illegible]	Roads Infrastructure	Roads	Roads	10000	10000			[illegible]	[illegible]	
Sewerage	Grants Reconciliations	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Community Facilities	Markets	Sewerage	10000	10000			[illegible]		
Solid Waste Disposal (Landfill Sites)	Take on	##############	Renewal	[illegible]	Inclusion and access	[illegible]	Solid Waste Infrastructure	Landfill Sites	Solid Waste Disposal (Landfill Sites)	1	1	[illegible]				
Solid Waste Disposal (Landfill Sites)	Take on	##############	New	[illegible]	Growth	[illegible]	Solid Waste Infrastructure	Landfill Sites	Solid Waste Disposal (Landfill Sites)	1	1			[illegible]		
Solid Waste Disposal (Landfill Sites)	Waste Management	##############	New	[illegible]	Growth	Solid waste removal	Solid Waste Infrastructure	Landfill Sites	Solid Waste Disposal (Landfill Sites)	1	1			[illegible]		
Solid Waste Disposal (Landfill Sites)	Waste Management	##############	New	[illegible]	Growth	Solid waste removal	Machinery and Equipment	Machinery and Equipment	Solid Waste Disposal (Landfill Sites)	1	1			[illegible]		
Solid Waste Removal	Take on	##############	New	[illegible]	Growth	[illegible]	Solid Waste Infrastructure	Waste Drop-off Points	Solid Waste Removal	1	1			[illegible]		
Solid Waste Removal	Waste Management	##############	New	[illegible]	Growth	Solid waste removal	Machinery and Equipment	Machinery and Equipment	Solid Waste Removal	1	1			[illegible]		
Sports Grounds and Stadiums	Update Supplier Database	##############	New	[illegible]	Growth	[illegible]	Sport and Recreation Facilities	Outdoor Facilities	Sports Grounds and Stadiums	10000000	10000000	[illegible]				
Street Lighting and Signal Systems	Update Supplier Database	##############	New	[illegible]	Growth	[illegible]	Electrical Infrastructure	LV Networks	Street Lighting and Signal Systems	10000000	10000000			[illegible]		
[illegible]	Take on	##############	New	[illegible]	Growth	[illegible]	Machinery and Equipment	Machinery and Equipment	[illegible]	1	1	[illegible]				
Parent Capital expenditure												[illegible]		[illegible]	[illegible]	[illegible]
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure												[illegible]		[illegible]	[illegible]	[illegible]

References

[illegible]

R thousand Function	Project name	Project	Type	MTSF Service	IUDF	Own Strategic	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2024/25 Original	Current Year 2024/25 Full Year	2025/26 Medium Term Revenue & Expenditure Framework Budget Year	2025/26 Medium Term Revenue & Expenditure Framework Budget Year	2025/26 Medium Term Revenue & Expenditure Framework Budget Year
	Project name																

References
List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

R thousand

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes: Audited Outcome 2023/24	Prior year outcomes: Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework: Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
List all operational projects grouped by Function																
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	Operational Buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	Computer Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	Computer Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	EMPLOYEE RELATED COST BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Minor Works Municipal offices	[illegible]	Other	[illegible]	Growth	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	TAKE-ON	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	EMPLOYEE RELATED COST BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	30	-30	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Animal Care and Diseases	TAKE-ON	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	Operational Buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	Machinery and Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	Machinery and Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	Transport Assets	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	Budget, Treasury and Revenue Management	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	30	-31	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	TAKE-ON	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Management	Umzumbe Music Festival	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	Maintenance of Assets	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	Community Facilities	Halls	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	Maintenance of Assets	[illegible]	Other	[illegible]	Growth	DRAFT BUDGET	Operational Buildings	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	Disaster Management Plan	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	TAKE-ON	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	Umzumbe Music Festival	[illegible]	Other	[illegible]	Governance	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	FINAL BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Community Halls and Facilities	FINAL BUDGET	[illegible]	Other	[illegible]	Inclusion and access	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Control of Public Nuisances	EMPLOYEE RELATED COST BUDGET	[illegible]	Other	[illegible]	Governance	DRAFT BUDGET	–	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]																

Human Resources	Take on	Other	Governance					1	1
Human Resources	Training and Capacity building	Other	Governance					0	0
Human Resources	OPEX-CORP	Other	Governance					0	0
Human Resources	Training and Capacity building	Other	Governance					0	0
Human Resources	Occupational health and safety	Other	Inclusion and access					0	0
Human Resources	Wellness Program	Other	Inclusion and access					0	0
Information Technology	Website Management and reporting	Other	Inclusion and access					0	0
Information Technology	Website Management and reporting	Other	Governance					0	0
Information Technology	Website Management and reporting	Other	Governance					0	0
Legal Services	Legal services	Other	Governance					0	0
Libraries and Archives	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
Libraries and Archives	Grants Reconciliations	Other	Governance					10000	10000
Libraries and Archives	Maintain and Updating of Fixed Asset Register	Other	Governance					1	1
Libraries and Archives	OPEX - COMM	Other	Governance					1	1
Libraries and Archives	OPEX - COMM	Other	Governance					1	1
Libraries and Archives	OPEX - COMM	Other	Governance					1	1
Libraries and Archives	Busaries	Other	Inclusion and access	Special programmes				0	0
Libraries and Archives	OPEX - COMM	Other	Inclusion and access					1	1
Literacy Programmes	Busaries	Other	Inclusion and access	Special programmes				0	0
	Newsletter	New	Inclusion and access					0	0
Mayor and Council	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
Mayor and Council	Take on	Other	Governance					1	1
Mayor and Council	Capacity Building and workshops	Other	Governance					0	0
Mayor and Council	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
Mayor and Council	Indigent support	Other	Inclusion and access					0	0
Mayor and Council	Wellness	Other	Inclusion and access					0	0
Mayor and Council	Wellness	Other	Inclusion and access					0	0
Mayor and Council	Wellness	Other	Inclusion and access					0	0
Mayor and Council	Matric School Awards	Other	Inclusion and access	Solid waste removal				0	0
Mayor and Council	Indigent support	Other	Inclusion and access					0	0
Mayor and Council	Capacity Building and workshops	Other	Inclusion and access					0	0
Mayor and Council	Ward committees	Other	Inclusion and access	Ward committees				0	0
	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
	External Audit	Other	Governance					0	0
	Capacity Building and workshops	Other	Governance					0	0
	Risk Assessment	Other	Governance					0	0
	Audit Committee	Other	Governance					0	0
	Marketing and Publicity	Other	Inclusion and access					0	0
	Marketing and Publicity	Other	Inclusion and access					0	0
	Marketing and Publicity	Other	Inclusion and access					0	0
	Marketing and Publicity	Other	Inclusion and access					0	0
	Community Participation Meetings	Other	Inclusion and access					0	0
	Community Participation Meetings	Other	Inclusion and access					0	0
	Annual Report	Other	Growth					0	0
	Indigent support	Other	Inclusion and access					0	0
	PMS	Other	Inclusion and access					0	0
	Strategic Planning	Other	Spatial integration					0	0
	OPEX - TECH	Other	Governance		Machinery and Equipment			2.4640E+12	5.2658E+11
Project Management Unit	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
Project Management Unit	Update Supplier Database	Other	Governance					10000000	1000000
Property Services	OPEX-CORP	Other	Governance					0	0
	Kosi Bay Fish Market	Other	Spatial integration					1	1
Road and Traffic Regulation	Disaster Management	Other	Governance	Solid waste removal				0	0
Road and Traffic Regulation	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
Road and Traffic Regulation	OPEX - COMM	Other	Governance					1	1
Road and Traffic Regulation	OPEX - FIN	Other	Governance					0	0
Road and Traffic Regulation	OPEX - TRAF	Other	Governance					0	0
Road and Traffic Regulation	OPEX - COMM	Other	Governance					1	1
Road and Traffic Regulation	OPEX - TRAF	Other	Governance					0	0
Road and Traffic Regulation	OPEX - TRAF	Other	Inclusion and access					0	0
Roads	OPEX - TECH	Other	Inclusion and access		Roads Infrastructure	Roads	Roads	2.4640E+12	5.2658E+11
Roads	Maintain and Updating of Fixed Asset Register	Other	Governance				Roads	1	1
Security Services	OPEX-CORP	Other	Governance					0	0
Security Services	OPEX-CORP	Other	Inclusion and access					0	0
	Waste Management	Other	Inclusion and access	Solid waste removal	Solid Waste Infrastructure	Landfill Sites		1	1
	Maintain and Updating of Fixed Asset Register	Other	Governance					1	1
	Waste Management	Other	Inclusion and access	Solid waste removal				1	1
	OPEX - TECH	Renewal	Inclusion and access					2.4640E+12	5.2658E+11
Solid Waste Removal	Maintain and Updating of Fixed Asset Register	Other	Governance					1	1
Solid Waste Removal	Waste Management	Other	Inclusion and access	Solid waste removal				1	1
Street Cleaning	Waste Management	Other	Inclusion and access	Solid waste removal				1	1
Supply Chain Management	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
Tourism	Tourism Marketing Campaigns	Other	Growth				Tourism	0	0
	OPEX - TECH	Other	Governance		Machinery and Equipment			2.4640E+12	5.2658E+11
	OPEX - TECH	Other	Governance		Computer Equipment			2.4640E+12	5.2658E+11
	Employee Related CostsEmployee Related Costs	Other	Governance					0	0
	OPEX - TECH	Other	Governance					2.4640E+12	5.2658E+11
	Take on	Other	Governance					1	1
	Take on	Other	Governance					1	1
	Wall to wall Scheme	Other	Governance					0	0
	Wellness Program	Other	Governance					0	0
	Supplementary valuation roll	Other	Spatial integration					0	0
	Spatial Development Framework SDF	Other	Spatial integration					0	0
	Take on	Other	Spatial integration					1	1
	MANGUZI PRECINCT PLAN	Other	Spatial integration					1	1
	OPEX - TECH	Other	Spatial integration					2.4640E+12	5.2658E+11
	OPEX - TECH	Other	Spatial integration					2.4640E+12	5.2658E+11
	OPEX - TECH	Other	Spatial integration					2.4640E+12	5.2658E+11
Water Distribution	Wellness	Other	Inclusion and access					0	0

List all Operational projects grouped by Entity

Water project A

Electricity project B

References
Must reconcile with Budgeted Operating Expenditure
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Project Number consists of MSCOA Project Longcode and seq No (sample PC001001002001002001002_00998)

check