

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1



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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: KZN213 Umzumbe ▼

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting: 2027 ▼

Budget Year: 2027/28

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

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Important documents which provide essential assistance

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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	12
Vote 4 - Road Transport	1.3 (Name of sub-vote)	1.3 - (Name of sub-vote)	13
Vote 5 - Internal Audit	1.4 (Name of sub-vote)	1.4 - (Name of sub-vote)	14
Vote 6 - Sport and Recreation	1.5 (Name of sub-vote)	1.5 - (Name of sub-vote)	15
Vote 7 - Community and Social Services	1.6 (Name of sub-vote)	1.6 - (Name of sub-vote)	16
Vote 8 - Community and Social Services2	1.7 (Name of sub-vote)	1.7 - (Name of sub-vote)	17
Vote 9 - Housing	1.8 (Name of sub-vote)	1.8 - (Name of sub-vote)	18
Vote 10 - Other	1.9 (Name of sub-vote)	1.9 - (Name of sub-vote)	19
Vote 11 - Public Safety	1.10 (Name of sub-vote)	1.10 - (Name of sub-vote)	110
Vote 12 - Waste Management	Vote 2 Finance and Administration		2
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Vote 14 - Environmental Protection	2.2 Asset Management	2.2 - Asset Management	22
Vote 15 - [NAME OF VOTE 15]	2.3 Finance	2.3 - Finance	23
	2.4 Fleet Management	2.4 - Fleet Management	24
	2.5 Human Resources	2.5 - Human Resources	25
	2.6 Information Technology	2.6 - Information Technology	26
	2.7 Legal Services	2.7 - Legal Services	27
	2.8 Property Services	2.8 - Property Services	28
	2.9 Risk Management	2.9 - Risk Management	29
	2.10 Marketing, Customer Relations, Publicity and Media Co-ordination	2.10 - Marketing, Customer Relations, Publicity and Media Co-ordination	210
	Vote 3 Planning and Development		3
	3.1 Corporate Wide Strategic Planning (IDPs, LEDs)	3.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	31
	3.2 Development Facilitation	3.2 - Development Facilitation	32
	3.3 Economic Development/Planning	3.3 - Economic Development/Planning	33
	3.4 Project Management Unit	3.4 - Project Management Unit	34
	3.5 Town Planning, Building Regulations and Enforcement, and City Engineer	3.5 - Town Planning, Building Regulations and Enforcement, and City Engineer	35
	3.6 (Name of sub-vote)	3.6 - (Name of sub-vote)	36
	3.7 (Name of sub-vote)	3.7 - (Name of sub-vote)	37
	3.8 (Name of sub-vote)	3.8 - (Name of sub-vote)	38
	3.9 (Name of sub-vote)	3.9 - (Name of sub-vote)	39
	3.10 (Name of sub-vote)	3.10 - (Name of sub-vote)	310
	Vote 4 Road Transport		4
	4.1 Public Transport	4.1 - Public Transport	41
	4.2 Roads	4.2 - Roads	42
	4.3 (Name of sub-vote)	4.3 - (Name of sub-vote)	43
	4.4 (Name of sub-vote)	4.4 - (Name of sub-vote)	44
	4.5 (Name of sub-vote)	4.5 - (Name of sub-vote)	45
	4.6 (Name of sub-vote)	4.6 - (Name of sub-vote)	46
	4.7 (Name of sub-vote)	4.7 - (Name of sub-vote)	47
	4.8 (Name of sub-vote)	4.8 - (Name of sub-vote)	48
	4.9 (Name of sub-vote)	4.9 - (Name of sub-vote)	49
	4.10 (Name of sub-vote)	4.10 - (Name of sub-vote)	410
	Vote 5 Internal Audit		5
	5.1 Governance Function	5.1 - Governance Function	51
	5.2 (Name of sub-vote)	5.2 - (Name of sub-vote)	52
	5.3 (Name of sub-vote)	5.3 - (Name of sub-vote)	53
	5.4 (Name of sub-vote)	5.4 - (Name of sub-vote)	54
	5.5 (Name of sub-vote)	5.5 - (Name of sub-vote)	55
	5.6 (Name of sub-vote)	5.6 - (Name of sub-vote)	56
	5.7 (Name of sub-vote)	5.7 - (Name of sub-vote)	57
	5.8 (Name of sub-vote)	5.8 - (Name of sub-vote)	58
	5.9 (Name of sub-vote)	5.9 - (Name of sub-vote)	59
	5.10 (Name of sub-vote)	5.10 - (Name of sub-vote)	510
	Vote 6 Sport and Recreation		6
	6.1 Sports Grounds and Stadiums	6.1 - Sports Grounds and Stadiums	61
	6.2 Recreational Facilities	6.2 - Recreational Facilities	62
	6.3 (Name of sub-vote)	6.3 - (Name of sub-vote)	63
	6.4 (Name of sub-vote)	6.4 - (Name of sub-vote)	64
	6.5 (Name of sub-vote)	6.5 - (Name of sub-vote)	65
	6.6 (Name of sub-vote)	6.6 - (Name of sub-vote)	66
	6.7 (Name of sub-vote)	6.7 - (Name of sub-vote)	67
	6.8 (Name of sub-vote)	6.8 - (Name of sub-vote)	68
	6.9 (Name of sub-vote)	6.9 - (Name of sub-vote)	69
	6.10 (Name of sub-vote)	6.10 - (Name of sub-vote)	610
	Vote 7 Community and Social Services		7
	7.1 Animal Care and Diseases	7.1 - Animal Care and Diseases	71
	7.2 Cemeteries, Funeral Parlours and Crematoriums	7.2 - Cemeteries, Funeral Parlours and Crematoriums	72
	7.3 Community Halls and Facilities	7.3 - Community Halls and Facilities	73
	7.4 Literacy Programmes	7.4 - Literacy Programmes	74
	7.5 Theatres	7.5 - Theatres	75
	7.6 Agricultural	7.6 - Agricultural	76
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	Vote 8 Community and Social Services2		8
	8.1 Museums and Art Galleries	8.1 - Museums and Art Galleries	81
	8.2 Population Development	8.2 - Population Development	82
	8.3 Recycling	8.3 - Recycling	83
	8.4 (Name of sub-vote)	8.4 - (Name of sub-vote)	84
	8.5 (Name of sub-vote)	8.5 - (Name of sub-vote)	85
	8.6 (Name of sub-vote)	8.6 - (Name of sub-vote)	86
	8.7 (Name of sub-vote)	8.7 - (Name of sub-vote)	87
	8.8 (Name of sub-vote)	8.8 - (Name of sub-vote)	88
	8.9 (Name of sub-vote)	8.9 - (Name of sub-vote)	89
	8.10 (Name of sub-vote)	8.10 - (Name of sub-vote)	810
	Vote 9 Housing		9
	9.1 Housing	9.1 - Housing	91
	9.2 (Name of sub-vote)	9.2 - (Name of sub-vote)	92
	9.3 (Name of sub-vote)	9.3 - (Name of sub-vote)	93
	9.4 (Name of sub-vote)	9.4 - (Name of sub-vote)	94
	9.5 (Name of sub-vote)	9.5 - (Name of sub-vote)	95
	9.6 (Name of sub-vote)	9.6 - (Name of sub-vote)	96
	9.7 (Name of sub-vote)	9.7 - (Name of sub-vote)	97
	9.8 (Name of sub-vote)	9.8 - (Name of sub-vote)	98
	9.9 (Name of sub-vote)	9.9 - (Name of sub-vote)	99
	9.10 (Name of sub-vote)	9.10 - (Name of sub-vote)	910
	Vote 10 Other		10
	10.1 Tourism	10.1 - Tourism	101
	10.2 Licensing and Regulation	10.2 - Licensing and Regulation	102
	10.3 (Name of sub-vote)	10.3 - (Name of sub-vote)	103
	10.4 (Name of sub-vote)	10.4 - (Name of sub-vote)	104
	10.5 (Name of sub-vote)	10.5 - (Name of sub-vote)	105
	10.6 (Name of sub-vote)	10.6 - (Name of sub-vote)	106
	10.7 (Name of sub-vote)	10.7 - (Name of sub-vote)	107
	10.8 (Name of sub-vote)	10.8 - (Name of sub-vote)	108
	10.9 (Name of sub-vote)	10.9 - (Name of sub-vote)	109
	10.10 (Name of sub-vote)	10.10 - (Name of sub-vote)	1010
	Vote 11 Public Safety		11
	11.1 Control of Public Nuisances	11.1 - Control of Public Nuisances	111
	11.2 Fire Fighting and Protection	11.2 - Fire Fighting and Protection	112
	11.3 Police Forces, Traffic and Street Parking Control	11.3 - Police Forces, Traffic and Street Parking Control	113
	11.4 Licensing and Control of Animals	11.4 - Licensing and Control of Animals	114
	11.5 (Name of sub-vote)	11.5 - (Name of sub-vote)	115
	11.6 (Name of sub-vote)	11.6 - (Name of sub-vote)	116
	11.7 (Name of sub-vote)	11.7 - (Name of sub-vote)	117
	11.8 (Name of sub-vote)	11.8 - (Name of sub-vote)	118
	11.9 (Name of sub-vote)	11.9 - (Name of sub-vote)	119
	11.10 (Name of sub-vote)	11.10 - (Name of sub-vote)	1110
	Vote 12 Waste Management		12
	12.1 Solid Waste Disposal (Landfill Sites)	12.1 - Solid Waste Disposal (Landfill Sites)	121
	12.2 Solid Waste Removal	12.2 - Solid Waste Removal	122
	12.3 Street Cleaning	12.3 - Street Cleaning	123
	12.4 (Name of sub-vote)	12.4 - (Name of sub-vote)	124
	12.5 (Name of sub-vote)	12.5 - (Name of sub-vote)	125
	12.6 (Name of sub-vote)	12.6 - (Name of sub-vote)	126
	12.7 (Name of sub-vote)	12.7 - (Name of sub-vote)	127

12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]	128
12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]	129
12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]	1210
Vote 13 Energy Sources			13
13.1	Electricity	13.1 - Electricity	131
13.2	[Name of sub-vote]	13.2 - [Name of sub-vote]	132
13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]	133
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]	134
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	135
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	136
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	137
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	138
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	139
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	1310
Vote 14 Environmental Protection			14
14.1	Nature Conservation	14.1 - Nature Conservation	141
14.2	Indigenous Forests	14.2 - Indigenous Forests	142
14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]	143
14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]	144
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]	145
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	146
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	147
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	148
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	149
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	1410
Vote 15 [NAME OF VOTE 15]			15
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]	151
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]	152
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	153
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	154
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]	155
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	156
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	157
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	158
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	159
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	1510

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

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City / Town	UMTHWALUME
Postal Code	4186
General Contacts	
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Fax number	0399720099

C. POLITICAL LEADERSHIP

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Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	8306010496084
Title	7110025676081	Title	Miss
Name	Mr.	Name	Phumzile Chiliza
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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
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E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Shaka Cele	Name	Sibusiso Mthembu
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Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8111290733085	ID Number	8705220286080
Title	Ms	Title	Miss
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ID Number		ID Number	
Title	Mr	Title	Mr.
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KZN213 Umzumbe - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	8 244	8 270	12 623	12 451	12 451	12 451	12 605	12 451	13 023	13 609
Service charges	—	—	—	—	—	—	—	200	209	219
Investment revenue	10 325	9 197	3 975	6 000	6 000	6 000	2 175	5 500	5 753	6 012
Transfer and subsidies - Operational	158 412	167 235	183 207	177 024	181 404	181 404	128 464	176 761	200 214	209 224
Other own revenue	983	4 788	638	15 627	15 687	15 687	189	2 248	1 871	1 956
Total Revenue (excluding capital transfers and contributions)	177 964	189 489	200 444	211 102	215 541	215 541	143 434	197 160	221 071	231 019
Employee costs	74 530	79 983	96 656	102 137	90 731	90 731	54 055	86 452	90 429	94 999
Remuneration of councillors	23 629	22 335	25 185	22 884	22 841	22 841	15 462	25 371	26 539	27 733
Depreciation, amortisation and impairment	23 555	26 064	41 404	26 791	26 791	26 791	—	26 791	28 024	29 285
Interest, Dividends and Rent on Land	0	19	30	—	—	—	—	—	—	—
Inventory consumed and bulk purchases	2 801	4 040	2 945	1 434	(1 473)	(1 473)	827	1 469	1 537	1 606
Transfers and subsidies	7 392	5 751	3 682	2 218	1 141	1 141	1 932	174	182	190
Other expenditure	121 315	109 059	87 478	64 789	67 130	67 130	54 474	60 423	63 202	65 624
Total Expenditure	253 222	247 251	257 380	220 253	207 161	207 161	126 750	200 681	209 912	219 436
Surplus/(Deficit)	(75 259)	(57 762)	(56 936)	(9 151)	8 380	8 380	16 684	(3 521)	11 159	11 583
Transfers and subsidies - capital (monetary allocations)	47 552	43 357	62 603	39 281	66 177	66 177	41 702	41 879	43 805	45 777
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Capital expenditure & funds sources										
Capital expenditure	(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	47 667	49 805	52 047
Transfers recognised - capital	(5 549)	(3 382)	—	34 345	62 465	62 465	15 167	36 258	37 926	39 633
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	(12 598)	51 654	—	18 043	14 104	14 104	551 060	11 409	11 879	12 414
Total sources of capital funds	(18 147)	48 272	—	52 389	76 569	76 569	566 227	47 667	49 805	52 047
Financial position										
Total current assets	121 051	72 225	3 324	63 345	83 392	83 392	42 140	30 678	47 669	47 216
Total non current assets	600 024	644 973	699 682	680 585	719 318	719 318	734 632	720 558	753 649	787 564
Total current liabilities	35 121	49 655	44 426	45 018	61 658	61 658	57 584	40 146	41 568	43 378
Total non current liabilities	2 214	2 480	2 576	2 404	2 404	2 404	2 576	2 337	2 445	2 555
Community wealth/Equity	2 634 194	2 391 603	578 928	696 507	738 647	738 647	360 128	708 752	757 305	788 848
Cash flows										
Net cash from (used) operating	(831 530)	(1 122 228)	(192 888)	(10 637)	3 093	3 093	(72 377)	52 221	68 956	71 550
Net cash from (used) investing	—	—	—	(60 247)	(88 055)	(88 055)	—	(54 317)	(56 753)	(59 308)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the year end	(831 530)	(1 122 228)	(181 690)	(41 838)	(55 916)	(55 916)	(68 894)	6 499	18 702	30 945
Cash backing/surplus reconciliation										
Cash and investments available	(831 530)	(1 122 228)	(181 690)	(41 838)	(55 916)	(55 916)	(68 894)	6 499	18 702	30 945
Application of cash and investments	6 418	18 595	23 745	10 802	25 650	25 650	35 760	13 092	14 450	14 538
Balance - surplus (shortfall)	(837 947)	(1 140 822)	(205 435)	(52 640)	(81 566)	(81 566)	(104 654)	(6 593)	4 252	16 407
Asset management										
Asset register summary (WDV)	436 223	476 690	519 290	396 056	429 947	429 947		457 693	478 692	490 627
Depreciation	23 555	26 064	41 404	26 791	26 791	26 791		26 791	28 024	29 285
Renewal and Upgrading of Existing Assets	86 014	92 724	52 320	18 502	44 336	44 336		11 684	12 222	12 771
Repairs and Maintenance	35 440	10 195	9 279	6 039	5 493	5 493		6 541	6 841	7 149
Free services										
Cost of Free Basic Services provided	—	—	—	—	—	—		—	—	—
Revenue cost of free services provided	—	—	—	—	—	—		—	—	—
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		175 785	181 816	194 905	160 103	166 519	166 519	176 733	200 185	209 193
Executive and council		–	–	–	13 943	19 012	19 012	16 603	32 689	34 160
Finance and administration		175 785	181 816	194 905	146 160	147 507	147 507	160 130	167 496	175 033
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	–	–	6 814	14 027	14 027	13 833	14 469	15 120
Community and social services		–	–	–	6 488	13 650	13 650	13 833	14 469	15 120
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	326	377	377	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		49 265	50 955	66 038	68 990	86 696	86 696	47 814	50 014	52 264
Planning and development		1 713	7 598	3 436	6 557	8 039	8 039	5 590	5 847	6 110
Road transport		47 552	43 357	62 603	62 433	78 658	78 658	42 224	44 166	46 154
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	1 889	14 475	14 475	14 475	659	209	219
Energy sources		–	–	1 889	14 475	14 475	14 475	459	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	200	209	219
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	225 050	232 771	262 833	250 382	281 718	281 718	239 039	264 877	276 796
Expenditure - Functional										
<i>Governance and administration</i>		145 078	148 640	173 604	143 955	144 737	144 737	135 201	141 420	147 555
Executive and council		51 943	50 364	52 922	43 572	43 350	43 350	39 490	41 307	43 166
Finance and administration		91 967	96 735	118 634	97 501	98 950	98 950	92 569	96 827	100 955
Internal audit		1 167	1 542	2 048	2 882	2 436	2 436	3 141	3 286	3 434
<i>Community and public safety</i>		26 198	33 068	43 114	26 255	23 709	23 709	21 864	22 870	23 899
Community and social services		13 812	16 451	25 729	7 663	8 048	8 048	5 807	6 074	6 347
Sport and recreation		786	313	285	173	174	174	261	273	285
Public safety		10 619	15 330	16 038	17 234	14 302	14 302	15 797	16 523	17 267
Housing		981	974	1 062	1 185	1 185	1 185	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		69 438	58 971	31 851	33 168	25 750	25 750	41 930	43 858	46 139
Planning and development		27 512	40 677	10 582	12 739	7 534	7 534	18 479	19 330	20 399
Road transport		41 926	17 509	21 236	12 375	10 938	10 938	20 247	21 178	22 238
Environmental protection		–	785	33	8 054	7 277	7 277	3 204	3 351	3 502
<i>Trading services</i>		12 510	6 572	8 812	16 875	12 965	12 965	1 686	1 764	1 843
Energy sources		9 426	3 405	5 295	14 326	6 692	6 692	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		3 084	3 167	3 517	2 549	6 274	6 274	1 686	1 764	1 843
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	253 222	247 251	257 380	220 253	207 161	207 161	200 681	209 912	219 436
Surplus/(Deficit) for the year		(28 172)	(14 480)	5 452	30 130	74 557	74 557	38 358	54 964	57 360
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Municipal governance and administration		175 785	181 816	194 905	160 103	166 519	166 519	176 733	200 185	209 193
Executive and council		-	-	-	13 943	19 012	19 012	16 603	32 689	34 160
Mayor and Council		-	-	-	12 716	11 593	11 593	11 593	12 127	12 672
Municipal Manager, Town Secretary and Chief Executive		-	-	-	1 226	7 418	7 418	5 010	20 563	21 488
Finance and administration		175 785	181 816	194 905	146 160	147 507	147 507	160 130	167 496	175 033
Administrative and Corporate Support		343	175	461	116 441	117 464	117 464	118 855	124 322	129 917
Asset Management		-	-	-	-	-	-	500	523	547
Finance		175 442	181 641	194 444	29 719	30 044	30 044	40 775	42 651	44 570
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		-	-	-	6 814	14 027	14 027	13 833	14 469	15 120
Community and social services		-	-	-	6 488	13 650	13 650	13 833	14 469	15 120
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	5 109	12 430	12 430	12 679	13 262	13 858
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	1 379	1 220	1 220	1 154	1 207	1 261
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		-	-	-	326	377	377	-	-	-
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		-	-	-	326	377	377	-	-	-
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	49 265	50 955	66 038	68 990	86 696	86 696	47 814	50 014	52 264
Planning and development	1 713	7 598	3 436	6 557	8 039	8 039	5 590	5 847	6 110
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDIs)	1 699	1 431	1 400	-	180	180	375	392	410
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	2	1 005	2 000	6 535	7 832	7 832	5 180	5 418	5 662
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and	13	5 163	36	22	27	27	35	37	38
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	47 552	43 357	62 603	62 433	78 658	78 658	42 224	44 166	46 154
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	47 552	43 357	62 603	62 433	78 658	78 658	42 224	44 166	46 154
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	-	-	1 889	14 475	14 475	14 475	659	209	219
Energy sources	-	-	1 889	14 475	14 475	14 475	459	-	-
Electricity	-	-	1 889	14 475	14 475	14 475	459	-	-
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	-	-	-	-	-	-	200	209	219
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	200	209	219
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	225 050	232 771	262 833	250 382	281 718	281 718	239 039	264 877	276 796

Expenditure - Functional										
Municipal governance and administration		145 078	148 640	173 604	143 955	144 737	144 737	135 201	141 420	147 555
Executive and council		51 943	50 364	52 922	43 572	43 350	43 350	39 490	41 307	43 166
Mayor and Council		50 065	49 455	51 038	41 968	41 889	41 889	37 671	39 404	41 177
Municipal Manager, Town Secretary and Chief Executive		1 878	909	1 884	1 604	1 462	1 462	1 819	1 903	1 989
Finance and administration		91 967	96 735	118 634	97 501	98 950	98 950	92 569	96 827	100 955
Administrative and Corporate Support		30 766	28 072	23 724	33 161	30 407	30 407	33 351	34 886	36 555
Asset Management		34 110	37 917	40 933	34 869	36 215	36 215	29 130	30 470	31 842
Finance		18 920	21 317	31 665	20 923	18 947	18 947	27 816	29 095	30 505
Fleet Management		1 754	1 616	1 555	1 866	1 244	1 244	152	159	166
Human Resources		2 557	2 467	2 631	2 848	2 687	2 687	393	411	-
Information Technology		2 799	2 116	2 140	2 784	2 964	2 964	822	860	898
Legal Services		266	3 146	15 631	443	5 926	5 926	2 815	2 944	3 077
Marketing, Customer Relations, Publicity and Media Co-		795	84	355	260	213	213	-	-	-
Property Services		-	-	-	348	348	348	(1 910)	(1 998)	(2 088)
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		1 167	1 542	2 048	2 882	2 436	2 436	3 141	3 286	3 434
Governance Function		1 167	1 542	2 048	2 882	2 436	2 436	3 141	3 286	3 434
Community and public safety		26 198	33 068	43 114	26 255	23 709	23 709	21 864	22 870	23 899
Community and social services		13 812	16 451	25 729	7 663	8 048	8 048	5 807	6 074	6 347
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		120	-	-	-	-	-	-	-	-
Animal Care and Diseases		11	11	11	-	3	3	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		821	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		1 680	2 657	15 583	1 883	2 137	2 137	1 000	1 046	1 093
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		2 235	4 214	3 001	1 900	1 552	1 552	216	226	236
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		8 868	9 416	7 134	3 880	4 306	4 306	4 591	4 802	5 018
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		77	153	-	-	49	49	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		786	313	285	173	174	174	261	273	285
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		786	313	285	173	174	174	261	273	285
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		10 619	15 330	16 038	17 234	14 302	14 302	15 797	16 523	17 267
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		8 268	12 612	12 861	14 320	10 834	10 834	15 795	16 521	17 265
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		2 351	2 719	3 177	2 914	3 468	3 468	2	2	2
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		981	974	1 062	1 185	1 185	1 185	-	-	-
Housing		981	974	1 062	1 185	1 185	1 185	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services		69 438	58 971	31 851	33 168	25 750	25 750	41 930	43 858	46 139
Planning and development		27 512	40 677	10 582	12 739	7 534	7 534	18 479	19 330	20 399
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		8 188	9 793	3 420	346	2 037	2 037	5 175	5 413	5 656
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		10 447	15 409	4 571	7 223	2 932	2 932	9 254	9 679	10 315
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and		8 877	15 475	2 592	3 036	1 494	1 494	4 051	4 238	4 428
Project Management Unit		-	-	-	2 135	1 071	1 071	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		41 926	17 509	21 236	12 375	10 938	10 938	20 247	21 178	22 238
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		41 926	17 509	21 236	12 375	10 938	10 938	20 247	21 178	22 238
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	785	33	8 054	7 277	7 277	3 204	3 351	3 502
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	1 299	1 457	1 457	2 435	2 547	2 661
Nature Conservation		-	785	33	6 755	5 820	5 820	769	804	840
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		12 510	6 572	8 812	16 875	12 965	12 965	1 686	1 764	1 843
Energy sources		9 426	3 405	5 295	14 326	6 692	6 692	-	-	-
Electricity		9 426	3 405	5 295	14 326	6 692	6 692	-	-	-
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		3 084	3 167	3 517	2 549	6 274	6 274	1 686	1 764	1 843
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		88	20	19	309	325	325	448	469	490
Solid Waste Removal		167	327	47	-	-	-	435	455	475
Street Cleaning		2 829	2 820	3 451	2 240	5 948	5 948	803	840	878
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	253 222	247 251	257 380	220 253	207 161	207 161	200 681	209 912	219 436
Surplus/(Deficit) for the year		(28 172)	(14 480)	5 452	30 130	74 557	74 557	38 358	54 964	57 360

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 Abattoirs, 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 A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	13 943	19 012	19 012	16 603	32 689	34 160
Vote 2 - Finance and Administration		175 785	181 816	194 905	146 160	147 507	147 507	160 130	167 496	175 033
Vote 3 - Planning and Development		1 713	7 598	3 436	6 557	8 039	8 039	5 590	5 847	6 110
Vote 4 - Road Transport		47 552	43 357	62 603	62 433	78 658	78 658	42 224	44 166	46 154
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	6 488	13 650	13 650	13 833	14 469	15 120
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		–	–	–	326	377	377	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	200	209	219
Vote 13 - Energy Sources		–	–	1 889	14 475	14 475	14 475	459	–	–
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	225 050	232 771	262 833	250 382	281 718	281 718	239 039	264 877	276 796
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		51 943	50 364	52 922	43 572	43 350	43 350	39 490	41 307	43 166
Vote 2 - Finance and Administration		91 967	96 735	118 634	97 501	98 950	98 950	92 569	96 827	100 955
Vote 3 - Planning and Development		27 512	40 677	10 582	12 739	7 534	7 534	18 479	19 330	20 399
Vote 4 - Road Transport		41 926	17 509	21 236	12 375	10 938	10 938	20 247	21 178	22 238
Vote 5 - Internal Audit		1 167	1 542	2 048	2 882	2 436	2 436	3 141	3 286	3 434
Vote 6 - Sport and Recreation		786	313	285	173	174	174	261	273	285
Vote 7 - Community and Social Services		4 944	7 035	18 595	3 783	3 741	3 741	1 216	1 272	1 329
Vote 8 - Community and Social Services2		8 868	9 416	7 134	3 880	4 306	4 306	4 591	4 802	5 018
Vote 9 - Housing		981	974	1 062	1 185	1 185	1 185	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		10 619	15 330	16 038	17 234	14 302	14 302	15 797	16 523	17 267
Vote 12 - Waste Management		3 084	3 167	3 517	2 549	6 274	6 274	1 686	1 764	1 843
Vote 13 - Energy Sources		9 426	3 405	5 295	14 326	6 692	6 692	–	–	–
Vote 14 - Environmental Protection		–	785	33	8 054	7 277	7 277	3 204	3 351	3 502
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	253 222	247 251	257 380	220 253	207 161	207 161	200 681	209 912	219 436
Surplus/(Deficit) for the year	2	(28 172)	(14 480)	5 452	30 130	74 557	74 557	38 358	54 964	57 360

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	13 943	19 012	19 012	16 603	32 689	34 160
1.1 - Mayor and Council		–	–	–	12 716	11 593	11 593	11 593	12 127	12 672
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		–	–	–	1 226	7 418	7 418	5 010	20 563	21 488
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		175 785	181 816	194 905	146 160	147 507	147 507	160 130	167 496	175 033
2.1 - Administrative and Corporate Support		343	175	461	116 441	117 464	117 464	118 855	124 322	129 917
2.2 - Asset Management		–	–	–	–	–	–	500	523	547
2.3 - Finance		175 442	181 641	194 444	29 719	30 044	30 044	40 775	42 651	44 570
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		1 713	7 598	3 436	6 557	8 039	8 039	5 590	5 847	6 110
3.1 - Corporate Wide Strategic Planning (IDPs, LEDS)		1 699	1 431	1 400	–	180	180	375	392	410
3.2 - Development Facilitation		–	–	–	–	–	–	–	–	–
3.3 - Economic Development/Planning		2	1 005	2 000	6 535	7 832	7 832	5 180	5 418	5 662
3.4 - Project Management Unit		–	–	–	–	–	–	–	–	–
3.5 - Town Planning, Building Regulations and Enforcement		13	5 163	36	22	27	27	35	37	38
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		47 552	43 357	62 603	62 433	78 658	78 658	42 224	44 166	46 154
4.1 - Public Transport		–	–	–	–	–	–	–	–	–
4.2 - Roads		47 552	43 357	62 603	62 433	78 658	78 658	42 224	44 166	46 154
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		–	–	–	6 488	13 650	13 650	13 833	14 469	15 120
7.1 - Animal Care and Diseases		–	–	–	–	–	–	–	–	–
7.2 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities		–	–	–	5 109	12 430	12 430	12 679	13 262	13 858
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		–	–	–	1 379	1 220	1 220	1 154	1 207	1 261
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]		–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
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		-	-	-	326	377	377	-	-	-
11.1 - Control of Public Nuisances		-	-	-	-	-	-	-	-	-
11.2 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control		-	-	-	326	377	377	-	-	-
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 - Waste Management		-	-	-	-	-	-	200	209	219
12.1 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
12.2 - Solid Waste Removal		-	-	-	-	-	-	200	209	219
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		-	-	1 889	14 475	14 475	14 475	459	-	-
13.1 - Electricity		-	-	1 889	14 475	14 475	14 475	459	-	-
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 - Indigenous Forests		-	-	-	-	-	-	-	-	-
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	225 050	232 771	262 833	250 382	281 718	281 718	239 039	264 877	276 796

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Expenditure by Vote	1									
Vote 1 - Executive and Council		51 943	50 364	52 922	43 572	43 350	43 350	39 490	41 307	43 166
1.1 - Mayor and Council		50 065	49 455	51 038	41 968	41 889	41 889	37 671	39 404	41 177
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		1 878	909	1 884	1 604	1 462	1 462	1 819	1 903	1 989
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		91 967	96 735	118 634	97 501	98 950	98 950	92 569	96 827	100 955
2.1 - Administrative and Corporate Support		30 766	28 072	23 724	33 161	30 407	30 407	33 351	34 886	36 555
2.2 - Asset Management		34 110	37 917	40 933	34 869	36 215	36 215	29 130	30 470	31 842
2.3 - Finance		18 920	21 317	31 665	20 923	18 947	18 947	27 816	29 095	30 505
2.4 - Fleet Management		1 754	1 616	1 555	1 866	1 244	1 244	152	159	166
2.5 - Human Resources		2 557	2 467	2 631	2 848	2 687	2 687	393	411	-
2.6 - Information Technology		2 799	2 116	2 140	2 784	2 964	2 964	822	860	898
2.7 - Legal Services		266	3 146	15 631	443	5 926	5 926	2 815	2 944	3 077
2.8 - Property Services		-	-	-	348	348	348	(1 910)	(1 998)	(2 088)
2.9 - Risk Management		-	-	-	-	-	-	-	-	-
2.10 - Marketing, Customer Relations, Publicity and Media		795	84	355	260	213	213	-	-	-
Vote 3 - Planning and Development		27 512	40 677	10 582	12 739	7 534	7 534	18 479	19 330	20 399
3.1 - Corporate Wide Strategic Planning (IDPs, LEDS)		8 188	9 793	3 420	346	2 037	2 037	5 175	5 413	5 656
3.2 - Development Facilitation		-	-	-	-	-	-	-	-	-
3.3 - Economic Development/Planning		10 447	15 409	4 571	7 223	2 932	2 932	9 254	9 679	10 315
3.4 - Project Management Unit		-	-	-	2 135	1 071	1 071	-	-	-
3.5 - Town Planning, Building Regulations and Enforcement		8 877	15 475	2 592	3 036	1 494	1 494	4 051	4 238	4 428
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		41 926	17 509	21 236	12 375	10 938	10 938	20 247	21 178	22 238
4.1 - Public Transport		-	-	-	-	-	-	-	-	-
4.2 - Roads		41 926	17 509	21 236	12 375	10 938	10 938	20 247	21 178	22 238
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		1 167	1 542	2 048	2 882	2 436	2 436	3 141	3 286	3 434
5.1 - Governance Function		1 167	1 542	2 048	2 882	2 436	2 436	3 141	3 286	3 434
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		786	313	285	173	174	174	261	273	285
6.1 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
6.2 - Recreational Facilities		786	313	285	173	174	174	261	273	285
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		4 944	7 035	18 595	3 783	3 741	3 741	1 216	1 272	1 329
7.1 - Animal Care and Diseases		11	11	11	-	3	3	-	-	-
7.2 - Cemeteries, Funeral Parlours and Crematoriums		821	-	-	-	-	-	-	-	-
7.3 - Community Halls and Facilities		1 680	2 657	15 583	1 883	2 137	2 137	1 000	1 046	1 093
7.4 - Literacy Programmes		-	-	-	-	-	-	-	-	-
7.5 - Theatres		77	153	-	-	49	49	-	-	-
7.6 - Agricultural		120	-	-	-	-	-	-	-	-
7.7 - Child Care Facilities		-	-	-	-	-	-	-	-	-
7.8 - Cultural Matters		-	-	-	-	-	-	-	-	-
7.9 - Disaster Management		2 235	4 214	3 001	1 900	1 552	1 552	216	226	236
7.10 - Libraries and Archives		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services2		8 868	9 416	7 134	3 880	4 306	4 306	4 591	4 802	5 018
8.1 - Museums and Art Galleries		-	-	-	-	-	-	-	-	-
8.2 - Population Development		8 868	9 416	7 134	3 880	4 306	4 306	4 591	4 802	5 018
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]		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 9 - Housing		981	974	1 062	1 185	1 185	1 185	-	-	-
9.1 - Housing		981	974	1 062	1 185	1 185	1 185	-	-	-
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		10 619	15 330	16 038	17 234	14 302	14 302	15 797	16 523	17 267
11.1 - Control of Public Nuisances		8 268	12 612	12 861	14 320	10 834	10 834	15 795	16 521	17 265
11.2 - Fire Fighting and Protection		2 351	2 719	3 177	2 914	3 468	3 468	2	2	2
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 - Waste Management		3 084	3 167	3 517	2 549	6 274	6 274	1 686	1 764	1 843
12.1 - Solid Waste Disposal (Landfill Sites)		88	20	19	309	325	325	448	469	490
12.2 - Solid Waste Removal		167	327	47	-	-	-	435	455	475
12.3 - Street Cleaning		2 829	2 820	3 451	2 240	5 948	5 948	803	840	878
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		9 426	3 405	5 295	14 326	6 692	6 692	-	-	-
13.1 - Electricity		9 426	3 405	5 295	14 326	6 692	6 692	-	-	-
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		-	785	33	8 054	7 277	7 277	3 204	3 351	3 502
14.1 - Nature Conservation		-	785	33	6 755	5 820	5 820	769	804	840
14.2 - Indigenous Forests		-	-	-	1 299	1 457	1 457	2 435	2 547	2 661
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	253 222	247 251	257 380	220 253	207 161	207 161	200 681	209 912	219 436
Surplus/(Deficit) for the year	2	(28 172)	(14 480)	5 452	30 130	74 557	74 557	38 358	54 964	57 360

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	200	209	219
Sale of Goods and Rendering of Services	2	110	117	177	149	283	283	31	235	246	257
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2	10 325	9 197	3 975	6 000	6 000	6 000	2 175	5 500	5 753	6 012
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	92	100	139	109	126	126	98	400	418	437
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	14 475	14 475	14 475	-	459	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	605	5 376	781	545	400	400	41	654	684	715
Non-Exchange Revenue											
Property rates	2	8 244	8 270	12 623	12 451	12 451	12 451	12 605	12 451	13 023	13 609
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-	-	-	-
Licences or permits	2	9	12	36	349	403	403	19	-	-	-
Transfer and subsidies - Operational	2	158 412	167 235	183 207	177 024	181 404	181 404	128 464	176 761	200 214	209 224
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	500	523	547
Other Gains	2	168	(818)	(496)	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		177 964	189 489	200 444	211 102	215 541	215 541	143 434	197 160	221 071	231 019
Expenditure											
Employee related costs	2	74 530	79 983	96 656	102 137	90 731	90 731	54 055	86 452	90 429	94 999
Remuneration of councillors	2	23 629	22 335	25 185	22 884	22 841	22 841	15 462	25 371	26 539	27 733
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	2 801	4 040	2 945	1 434	(1 473)	(1 473)	827	1 469	1 537	1 606
Debt impairment	2,3	-	-	-	-	-	-	-	(2 274)	(2 379)	(2 486)
Depreciation, amortisation and impairment	2	23 555	26 064	41 404	26 791	26 791	26 791	-	26 791	28 024	29 285
Interest, Dividends and Rent on Land	2	0	19	30	-	-	-	-	-	-	-
Contracted services	2	81 067	72 914	54 720	43 386	39 392	39 392	32 207	32 156	33 635	35 156
Transfers and subsidies	2	7 392	5 751	3 682	2 218	1 141	1 141	1 932	174	182	190
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	40 248	36 145	32 757	21 402	27 739	27 739	22 266	30 541	31 946	32 954
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		253 222	247 251	257 380	220 253	207 161	207 161	126 750	200 681	209 912	219 436
Surplus/(Deficit)		(75 259)	(57 762)	(56 936)	(9 151)	8 380	8 380	16 684	(3 521)	11 159	11 583
Transfers and subsidies - capital (monetary allocations)	6	47 552	43 357	62 603	39 281	66 177	66 177	41 702	41 879	43 805	45 777
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

Western Cape: Saldanha Bay (WC014) - Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2024

A4 Code R thousand	A4 Description	Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
0300	Exchange Revenue / Service charges - Electricity	Non-Cash	Debtor accrual - service charges electricity accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Service charges - Electricity Total												
0400	Exchange Revenue / Service charges - Water	Non-Cash	Debtor accrual - service charges water accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Service charges - Water Total												
0500	Exchange Revenue / Service charges - Waste Water Management	Non-Cash	Debtor accrual - service charges waste water management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Service charges - Waste Water Management Total												
0600	Exchange Revenue / Service charges - Waste Management	Non-Cash	Debtor accrual - service charges waste management accrued through exchange receivables	-	-	-	-	-	-	-	230	241	251
	Non-Cash Total			-	-	-	-	-	-	-	230	241	251
	Exchange Revenue / Service charges - Waste Management Total												
0700	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	Cash sales of goods and rendering of services	436 064	-	-	-	-	-	-	-	-	-
			Proceeds sale of PPE	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Sale of Goods and Rendering of Services Total			-	-	-	-	-	-	-	-	-	-
0800	Exchange Revenue / Agency services	Cash	Cash - agency services	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Agency services Total			-	-	-	-	-	-	-	-	-	-
0900	Exchange Revenue / Interest	Non-Cash	Deemed interest	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest Total			-	-	-	-	-	-	-	-	-	-
1000	Exchange Revenue / Interest earned from Receivables	Non-Cash	Affiliates/related parties/associated companies	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding debtors accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			SARS	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Receivables Total			-	-	-	-	-	-	-	-	-	-
1100	Exchange Revenue / Interest earned from Current and Non Current Assets	Cash	Cash - interest external investments	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Current and Non Current Assets Total			-	-	-	-	-	-	-	-	-	-
1200	Exchange Revenue / Dividends	Cash	Cash - dividends received	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Dividends Total			-	-	-	-	-	-	-	-	-	-
1300	Exchange Revenue / Rent on Land	Cash	Cash - rent on land	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rent on Land Total			-	-	-	-	-	-	-	-	-	-
1400	Exchange Revenue / Rental from Fixed Assets	Cash	Cash - rental from fixed assets	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rental from Fixed Assets Total			-	-	-	-	-	-	-	-	-	-

[illegible]

[illegible]

[illegible]

[illegible]

			Creditor accrual - expenditure: discontinued operations	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Operational costs Total	-	-	-	-	-	-	-	-	-	-	-
4200		Non-Cash	Expenditure / Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - discontinued operations	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal biological assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal heritage assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal intangible assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal investment property	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal living resources	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
4300		Non-Cash	Expenditure / Losses on disposal of Assets Total	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Other Losses	-	-	-	-	-	-	-	-	-	-	-
			Inventory - decrease in net realisable value	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: apparent losses: customer meter inaccuracies	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: apparent losses: unauthorized consumption	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: data transfer and management errors	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: real losses: leakage and overflows at storage tanks/reservoirs	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: real losses: leakage on service connections up to the point of customer meter	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: real losses: leakage on transmission and distribution mains	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: unavoidable annual real losses	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-	-
			Losses - foreign exchange	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - leave gratuity	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - long service awards	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - medical aid funds	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - pension funds	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - heritage assets	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - interest rate swaps	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investment property	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investments	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - living resources	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Other Losses Total	-	-	-	-	-	-	-	-	-	-	-
4600		Cash	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - district municipalities	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - foreign gov & international organisations	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - higher education institutions	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - households	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - national government	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - non-profit institutions	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - parent municipality	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - private enterprises	-	-	-	-	-	-	-	-	-	-	-

			Cash - transfers and subsidies - capital (monetary allocations) - provincial governments	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - public corporations	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
			Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations) Total	-	-	-	-	-	-	-	-	-	-
4700	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind)	Non-Cash	Allocations in-kind (donated assets) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - foreign gov & international organisation	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - higher educational institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - households	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - national government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - private enterprises	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - provincial government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - public corporations	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - local municipalities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
			Non-Exchange Revenue / Transfers and subsidies - capital (in-kind) Total	-	-	-	-	-	-	-	-	-	-
4900	Expenditure / Income Tax	Non-Cash	Taxation - continuing operations	-	-	-	-	-	-	-	-	-	-
			Taxation - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
			Expenditure / Income Tax Total	-	-	-	-	-	-	-	-	-	-
5100	Expenditure / Share of Surplus/Deficit attributable to Joint Venture	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to joint venture	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
			Expenditure / Share of Surplus/Deficit attributable to Joint Venture Total	-	-	-	-	-	-	-	-	-	-
5200	Expenditure / Share of Surplus/Deficit attributable to Minorities	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to minorities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
			Expenditure / Share of Surplus/Deficit attributable to Minorities Total	-	-	-	-	-	-	-	-	-	-
5400	Expenditure / Share of Surplus/Deficit attributable to Associate	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to associate	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
			Expenditure / Share of Surplus/Deficit attributable to Associate Total	-	-	-	-	-	-	-	-	-	-
5500	Expenditure / Intercompany/Parent subsidiary transactions	Non-Cash	Expenditure - intercompany/parent-subsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
			Expenditure / Intercompany/Parent subsidiary transactions Total	-	-	-	-	-	-	-	-	-	-
Grand Total				-	-	-	-	-	-	-	-	-	-

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote	2										
Multi-year expenditure to be appropriated											
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 - Waste Management		—	—	—	—	—	—	—	—	—	—
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		1 403	510	7 159	104	—	—	7 007	—	—	—
Vote 2 - Finance and Administration		(13 614)	64 827	566 455	4 852	1 970	1 970	543 059	8 757	9 105	9 515
Vote 3 - Planning and Development		—	11 516	23 349	25 409	27 534	27 534	14 662	28 800	30 125	31 481
Vote 4 - Road Transport		29 294	(9 377)	27 641	20 154	46 461	46 461	2 473	9 023	9 438	9 863
Vote 5 - Internal Audit		—	—	—	—	—	—	—	—	—	—
Vote 6 - Sport and Recreation		(10 564)	—	—	—	—	—	57	—	—	—
Vote 7 - Community and Social Services		(24 665)	(19 204)	464	826	50	50	(75)	522	546	570
Vote 8 - Community and Social Services2		—	—	—	—	—	—	—	—	—	—
Vote 9 - Housing		—	—	—	—	—	—	—	—	—	—
Vote 10 - Other		—	—	—	—	120	120	(561)	—	—	—
Vote 11 - Public Safety		—	—	—	870	261	261	(545)	435	455	475
Vote 12 - Waste Management		—	—	—	174	174	174	150	130	136	143
Vote 13 - Energy Sources		—	—	—	—	—	—	—	—	—	—
Vote 14 - Environmental Protection		—	—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—
Capital single-year expenditure sub-total		(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	47 667	49 805	52 047
Total Capital Expenditure - Vote		(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	47 667	49 805	52 047
Capital Expenditure - Functional											
Governance and administration		(12 211)	65 337	573 614	4 956	1 970	1 970	550 066	8 757	9 105	9 515
Executive and council		1 403	510	7 159	104	—	—	7 007	—	—	—
Finance and administration		(13 614)	64 827	566 455	4 852	1 970	1 970	543 059	8 757	9 105	9 515
Internal audit		—	—	—	—	—	—	—	—	—	—
Community and public safety		(35 229)	(19 204)	464	1 696	310	310	(562)	957	1 001	1 046
Community and social services		(24 665)	(19 204)	464	826	50	50	(75)	522	546	570
Sport and recreation		(10 564)	—	—	—	—	—	57	—	—	—
Public safety		—	—	—	870	261	261	(545)	435	455	475
Housing		—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—
Economic and environmental services		29 294	2 139	50 990	45 563	73 995	73 995	17 135	37 823	39 563	41 344
Planning and development		—	11 516	23 349	25 409	27 534	27 534	14 662	28 800	30 125	31 481
Road transport		29 294	(9 377)	27 641	20 154	46 461	46 461	2 473	9 023	9 438	9 863
Environmental protection		—	—	—	—	—	—	—	—	—	—
Trading services		—	—	—	174	174	174	150	130	136	143
Energy sources		—	—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	174	174	174	150	130	136	143
Other		—	—	—	—	120	120	(561)	—	—	—
Total Capital Expenditure - Functional	3	(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	47 667	49 805	52 047
Funded by:											
National Government		(5 549)	(3 382)	—	34 345	62 465	62 465	15 167	36 258	37 926	39 633
Provincial Government		—	—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		—	—	—	—	—	—	—	—	—	—
Departm Agencies, Households, Non-profit Institutions, Private		—	—	—	—	—	—	—	—	—	—
Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	(5 549)	(3 382)	—	34 345	62 465	62 465	15 167	36 258	37 926	39 633
Borrowing	6	—	—	—	—	—	—	—	—	—	—
Internally generated funds		(12 598)	51 654	—	18 043	14 104	14 104	551 060	11 409	11 879	12 414
Total Capital Funding	7	(18 147)	48 272	—	52 389	76 569	76 569	566 227	47 667	49 805	52 047

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
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 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
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 - Indigenous Forests											
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		1 403	510	7 159	104	-	-	7 007	-	-	-
1.1 - Mayor and Council		1 403	510	7 159	104	-	-	7 007	-	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-	-
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		(13 614)	64 827	566 455	4 852	1 970	1 970	543 059	8 757	9 105	9 515
2.1 - Administrative and Corporate Support		1 896	21 548	21 777	4 073	261	261	2 105	7 878	8 241	8 611
2.2 - Asset Management		(16 027)	43 478	542 356	779	1 709	1 709	538 644	878	864	904
2.3 - Finance		516	(199)	2 322	-	-	-	2 310	-	-	-
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		-	11 516	23 349	25 409	27 534	27 534	14 662	28 800	30 125	31 481
3.1 - Corporate Wide Strategic Planning (IDPs, LEDS)		-	-	0	261	227	227	(2 990)	-	-	-
3.2 - Development Facilitation		-	-	-	-	-	-	-	-	-	-
3.3 - Economic Development/Planning		-	-	-	2 696	870	870	-	1 565	1 637	1 711
3.4 - Project Management Unit		-	11 516	23 349	22 452	26 437	26 437	19 391	27 235	28 488	29 770
3.5 - Town Planning, Building Regulations and Enforcement		-	-	-	-	-	-	(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		29 294	(9 377)	27 641	20 154	46 461	46 461	2 473	9 023	9 438	9 863
4.1 - Public Transport		-	-	-	-	-	-	-	-	-	-
4.2 - Roads		29 294	(9 377)	27 641	20 154	46 461	46 461	2 473	9 023	9 438	9 863
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		(10 564)	-	-	-	-	-	57	-	-	-
6.1 - Sports Grounds and Stadiums		-	-	-	-	-	-	57	-	-	-
6.2 - Recreational Facilities		(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		(24 665)	(19 204)	464	826	50	50	(75)	522	546	570
7.1 - Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-
7.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	87	91	95
7.3 - Community Halls and Facilities		(24 665)	(19 204)	464	826	50	50	(75)	435	455	475
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	-	-	-	-	120	120	(561)	-	-	-	-
10.1 - Tourism	-	-	-	-	-	-	-	-	-	-	-
10.2 - Licensing and Regulation	-	-	-	-	120	120	(561)	-	-	-	-
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	-	-	-	870	261	261	(545)	435	455	475	-
11.1 - Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
11.2 - Fire Fighting and Protection	-	-	-	870	261	261	(545)	435	455	475	-
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 - Waste Management	-	-	-	174	174	174	150	130	136	143	-
12.1 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
12.2 - Solid Waste Removal	-	-	-	174	174	174	150	130	136	143	-
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 - Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
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	(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	47 667	49 805	52 047	-
Total Capital Expenditure	(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	47 667	49 805	52 047	-

KZN213 Umzumbe - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	99 691	46 288	8 595	18 409	32 139	32 139	44 749	4 702	21 314	19 673
Short term Investments	2	—	—	—	—	—	—	—	—	—	—
Trade and other receivables from exchange transactions	3	1 891	1 264	1 127	—	(209)	(209)	(4 937)	1 290	105	109
Receivables from non-exchange transactions	3	20 128	22 252	356	26 329	26 329	26 329	9 052	7 300	8 073	8 437
Current portion of non-current receivables	4	—	—	—	—	—	—	—	—	—	—
Inventory	5	—	—	—	(1 434)	1 695	1 695	180	(1 469)	(1 537)	(1 606)
VAT Receivable	6	(659)	2 448	(6 751)	17 661	21 059	21 059	(6 747)	18 855	19 714	20 602
Other current assets	7	—	(27)	(3)	2 379	2 379	2 379	(158)	—	—	—
Total current assets		121 051	72 225	3 324	63 345	83 392	83 392	42 140	30 678	47 669	47 216
Non current assets											
Investments	8	—	—	—	—	—	—	—	—	—	—
Investment property	9	—	—	—	—	—	—	—	—	—	—
Property, plant and equipment	10	599 865	644 836	699 631	680 315	718 685	718 685	734 331	720 333	753 468	787 375
Biological assets	11	—	—	—	—	—	—	—	—	—	—
Living resources	12	—	—	—	—	—	—	—	—	—	—
Heritage assets	13	—	—	—	—	—	—	—	—	—	—
Intangible assets	14	159	138	51	270	634	634	301	225	181	189
Trade and other receivables from exchange transactions	15	—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transactions	15	—	—	—	—	—	—	—	—	—	—
Other non-current assets	16	—	—	—	—	—	—	—	—	—	—
Total non current assets		600 024	644 973	699 682	680 585	719 318	719 318	734 632	720 558	753 649	787 564
TOTAL ASSETS		721 074	717 198	703 006	743 930	802 710	802 710	776 772	751 236	801 318	834 780
LIABILITIES											
Current liabilities											
Bank overdraft	17	—	—	—	—	—	—	—	—	—	—
Financial liabilities	18	89	99	107	—	—	—	107	107	112	117
Consumer deposits	19	58	72	89	70	70	70	117	89	93	97
Trade and other payables from exchange transactions	20	27 626	35 352	32 081	33 794	50 426	50 426	20 268	34 388	35 617	37 158
Trade and other payables from non-exchange transactions	21	2 048	8 168	5 545	—	—	—	30 465	5 038	5 270	5 507
Provision	22	7 271	7 893	8 476	8 810	8 810	8 810	8 476	—	—	—
VAT Payable	23	(1 972)	(1 930)	(1 873)	2 344	2 353	2 353	(1 849)	286	227	238
Other current liabilities	24	—	—	—	—	—	—	—	239	250	261
Total current liabilities		35 121	49 655	44 426	45 018	61 658	61 658	57 584	40 146	41 568	43 378
Non current liabilities											
Financial liabilities	25	—	—	—	—	—	—	—	—	—	—
Provision	26	2 214	2 480	2 576	2 404	2 404	2 404	2 576	—	—	—
Long term portion of trade payables	27	—	—	—	—	—	—	—	—	—	—
Other non-current liabilities	28	—	—	—	—	—	—	—	2 337	2 445	2 555
Total non current liabilities		2 214	2 480	2 576	2 404	2 404	2 404	2 576	2 337	2 445	2 555
TOTAL LIABILITIES		37 335	52 135	47 002	47 422	64 063	64 063	60 160	42 483	44 013	45 932
NET ASSETS		683 739	665 064	656 005	696 507	738 647	738 647	716 612	708 752	757 305	788 848
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	2 604 978	2 362 387	549 711	696 507	738 647	738 647	330 912	708 752	757 305	788 848
Reserves and funds	30	29 216	29 216	29 216	—	—	—	29 216	—	—	—
Other	31	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	32	2 634 194	2 391 603	578 928	696 507	738 647	738 647	360 128	708 752	757 305	788 848

References

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

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

4. Detail breakdown in Table SA3.

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

6. Detail breakdown in Table SA3.

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands											
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
	Agricultural Total	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	-	-	-	-	(2 459)	-	-	-
	Acquisitions - Consumables Standard Rated	-	-	-	-	-	-	89 815	-	-	-
	Adjustments - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Standard Rated	-	-	-	(189)	58	58	13	(109)	(114)	(119)
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Consumables Standard Rated Total	-	-	-	(189)	58	58	87 369	(109)	(114)	(119)
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	(176 145)	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	(1 809)	-	-	-	-	-	176 145	(9)	(9)	(10)
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Consumables Zero Rated Total	(1 809)	-	-	-	-	-	-	(9)	(9)	(10)
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Finished Goods Total	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	478	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	1 809	-	-	-	-	-	(87 671)	-	-	-
	Issues - Materials and Supplies	-	-	-	(1 245)	1 636	1 636	5	(1 351)	(1 413)	(1 477)
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Materials and Supplies Total	1 809	-	-	(1 245)	1 636	1 636	(87 189)	(1 351)	(1 413)	(1 477)
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
	Water Total	-	-	-	-	-	-	-	-	-	-
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
	Work-in-progress Total	-	-	-	-	-	-	-	-	-	-
Grand Total		-	-	-	(1 434)	1 695	1 695	180	(1 469)	(1 537)	(1 606)

KZN213 Umzumbe - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	7 470	7 470	7 470	-	7 889	7 814	8 166
Service charges		-	-	-	-	-	-	-	184	192	201
Other revenue		-	-	-	17 971	18 040	18 040	-	2 010	1 551	1 620
Transfers and Subsidies - Operational	1	99 207	45 402	2 689	177 024	181 404	181 404	34 993	176 761	200 214	209 224
Transfers and Subsidies - Capital	1	-	-	-	39 281	66 177	66 177	-	41 879	43 805	45 777
Interest		1 030	1 902	635	6 000	6 000	6 000	217	5 500	5 753	6 012
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(931 767)	(1 169 531)	(196 213)	(256 165)	(274 857)	(274 857)	(107 588)	(181 828)	(190 192)	(199 259)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	(2 218)	(1 141)	(1 141)	-	(174)	(182)	(190)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(831 530)	(1 122 228)	(192 888)	(10 637)	3 093	3 093	(72 377)	52 221	68 956	71 550
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	500	523	547
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	(60 247)	(88 055)	(88 055)	-	(54 817)	(57 276)	(59 854)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(60 247)	(88 055)	(88 055)	-	(54 317)	(56 753)	(59 308)
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		(831 530)	(1 122 228)	(192 888)	(70 884)	(84 962)	(84 962)	(72 377)	(2 096)	12 203	12 243
Cash/cash equivalents at the year begin:	2	-	-	11 198	29 046	29 046	29 046	3 483	8 595	6 499	18 702
Cash/cash equivalents at the year end:	2	(831 530)	(1 122 228)	(181 690)	(41 838)	(55 916)	(55 916)	(68 894)	6 499	18 702	30 945

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	100 237	47 303	3 324	247 746	279 090	279 090	35 211	234 723	259 853	271 546
Total payments	(931 767)	(1 169 531)	(196 213)	(318 630)	(364 052)	(364 052)	(107 588)	(236 819)	(247 650)	(259 303)
	(831 530)	(1 122 228)	(192 888)	(70 884)	(84 962)	(84 962)	(72 377)	(2 096)	12 203	12 243
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
	(831 530)	(1 122 228)	(192 888)	(70 884)	(84 962)	(84 962)	(72 377)	(2 096)	12 203	12 243
	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	(831 530)	(1 122 228)	(181 690)	(41 838)	(55 916)	(55 916)	(68 894)	6 499	18 702	30 945
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(831 530)	(1 122 228)	(181 690)	(41 838)	(55 916)	(55 916)	(68 894)	6 499	18 702	30 945
<u>Application of cash and investments</u>											
Unspent conditional transfers		2 048	8 168	5 545	–	–	–	30 525	5 032	5 264	5 501
Unspent borrowing											
Statutory requirements	2	(1 312)	(3 602)	6 858	(23 451)	(25 237)	(25 237)	5 707	(19 931)	(20 912)	(22 354)
Other working capital requirements	3	27 626	35 352	32 081	25 443	42 077	42 077	20 268	27 991	30 098	31 391
Other provisions		7 271	7 893	8 476	8 810	8 810	8 810	8 476	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	(29 216)	(29 216)	(29 216)	–	–	–	(29 216)	–	–	–
Total Application of cash and investments:		6 418	18 595	23 745	10 802	25 650	25 650	35 760	13 092	14 450	14 538
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(837 947)	(1 140 822)	(205 435)	(52 640)	(81 566)	(81 566)	(104 654)	(6 593)	4 252	16 407
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(837 947)	(1 140 822)	(205 435)	(52 640)	(81 566)	(81 566)	(104 654)	(6 593)	4 252	16 407

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	-	-	-	8 351	8 349	8 349	-	6 397	5 519	5 767
Creditors due	27 626	35 352	32 081	33 794	50 426	50 426	20 268	34 388	35 617	37 158
Total	(27 626)	(35 352)	(32 081)	(25 443)	(42 077)	(42 077)	(20 268)	(27 991)	(30 098)	(31 391)

Debtors collection assumptions

Debtors' collection assumptions										
Balance outstanding - debtors	22 019	23 516	1 483	26 329	26 120	26 120	4 115	8 590	8 178	8 546
Estimate of debtors collection rate	0.0%	0.0%	0.0%	31.7%	32.0%	32.0%	0.0%	74.5%	67.5%	67.5%

Long term investments committed

Balance (Insert description; eg sinking fund)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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 reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
6	-	-	29 216	29 216	29 216	-	-	-	29 216	-

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	545 619	587 182	572 747	33 887	32 233	32 233	35 983	37 583	39 276
Roads Infrastructure		447 685	476 491	493 745	3 565	3 043	3 043	870	910	950
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	1 304	-	-	696	728	760
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		447 685	476 491	493 745	4 870	3 043	3 043	1 565	1 637	1 711
Community Facilities		19 204	-	-	-	-	-	87	91	95
Sport and Recreation Facilities		65	11 581	23 414	22 496	26 003	26 003	27 235	28 488	29 770
Community Assets		19 269	11 581	23 414	22 496	26 003	26 003	27 322	28 579	29 865
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		31 397	52 945	21 777	870	696	696	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		31 397	52 945	21 777	870	696	696	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 754	1 530	-	216	580	580	270	227	238
Intangible Assets		1 754	1 530	-	216	580	580	270	227	238
Computer Equipment		-	-	-	519	1 039	1 039	435	455	476
Furniture and Office Equipment		6 699	7 209	7 159	408	90	90	174	182	190
Machinery and Equipment		21 820	21 119	23 173	4 508	782	782	2 739	2 865	2 994
Transport Assets		16 995	16 307	-	-	-	-	3 478	3 638	3 802
Land		-	-	3 478	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	3 832	21 382	6 648	12 763	16 228	16 228	11 336	11 858	12 391
Roads Infrastructure		1 995	19 520	3 927	12 676	16 228	16 228	9 023	9 438	9 863
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		374	399	404	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		2 369	19 919	4 332	12 676	16 228	16 228	9 023	9 438	9 863
Community Facilities		-	-	399	87	-	-	87	91	95
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	399	87	-	-	87	91	95
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 463	1 463	1 918	-	-	-	2 226	2 328	2 433
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 463	1 463	1 918	-	-	-	2 226	2 328	2 433
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	82 182	71 342	45 672	5 739	28 109	28 109	348	364	380
Roads Infrastructure		82 125	71 284	45 672	5 304	28 059	28 059	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		82 125	71 284	45 672	5 304	28 059	28 059	-	-	-
Community Facilities		-	-	-	435	50	50	348	364	380
Sport and Recreation Facilities		57	57	-	-	-	-	-	-	-
Community Assets		57	57	-	435	50	50	348	364	380
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	631 633	679 905	625 067	52 389	76 569	76 569	47 667	49 805	52 047
Roads Infrastructure		531 805	567 295	543 345	21 545	47 330	47 330	9 893	10 348	10 813
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	1 304	-	-	696	728	760
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		374	399	404	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		532 179	567 694	543 749	22 850	47 330	47 330	10 588	11 075	11 574
Community Facilities		19 204	-	399	522	50	50	522	546	570
Sport and Recreation Facilities		122	11 638	23 414	22 496	26 003	26 003	27 235	28 488	29 770
Community Assets		19 327	11 638	23 813	23 018	26 052	26 052	27 757	29 034	30 340
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		32 859	54 407	23 695	870	696	696	2 226	2 328	2 433
Housing		-	-	-	-	-	-	-	-	-
Other Assets		32 859	54 407	23 695	870	696	696	2 226	2 328	2 433
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 754	1 530	-	216	580	580	270	227	238
Intangible Assets		1 754	1 530	-	216	580	580	270	227	238
Computer Equipment		-	-	-	519	1 039	1 039	435	455	476
Furniture and Office Equipment		6 699	7 209	7 159	408	90	90	174	182	190
Machinery and Equipment		21 820	21 119	23 173	4 508	782	782	2 739	2 865	2 994
Transport Assets		16 995	16 307	-	-	-	-	3 478	3 638	3 802
Land		-	-	3 478	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		631 633	679 905	625 067	52 389	76 569	76 569	47 667	49 805	52 047

ASSET REGISTER SUMMARY - PPE (WDV)	5	436 223	476 690	519 290	396 056	429 947	429 947	457 693	478 692	490 627
Roads Infrastructure		(161 316)	(173 555)	(184 075)	221 328	243 996	243 996	253 352	265 006	276 932
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		206	212	204	272	272	272	204	214	223
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(161 110)	(173 343)	(183 871)	221 601	244 269	244 269	253 556	265 220	277 155
Community Assets		154 435	166 717	162 519	142 726	156 849	156 849	179 090	187 328	187 328
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		(977)	(1 044)	(713)	-	261	261	2 139	2 238	2 238
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		159	138	51	270	634	634	225	181	181
Computer Equipment		3 842	3 170	2 311	2 536	3 055	3 055	1 958	2 048	2 048
Furniture and Office Equipment		2 711	2 895	2 699	2 432	2 114	2 114	2 177	2 278	2 278
Machinery and Equipment		426 761	469 671	525 959	13 271	9 545	9 545	8 299	8 681	8 681
Transport Assets		10 401	8 486	6 857	13 220	13 220	13 220	10 248	10 719	10 719
Land		-	-	3 478	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	436 223	476 690	519 290	396 056	429 947	429 947	457 693	478 692	490 627
EXPENDITURE OTHER ITEMS		58 995	36 259	50 683	32 830	32 284	32 284	33 332	34 865	36 434
Depreciation	7	23 555	26 064	41 404	26 791	26 791	26 791	26 791	28 024	29 285
Repairs and Maintenance by Asset Class	3	35 440	10 195	9 279	6 039	5 493	5 493	6 541	6 841	7 149
Roads Infrastructure		29 285	6 211	6 058	2 609	1 043	1 043	3 658	3 826	3 998
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		29 285	6 211	6 058	2 609	1 043	1 043	3 658	3 826	3 998
Community Facilities		469	722	-	519	522	522	361	377	394
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		469	722	-	519	522	522	361	377	394
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 726	513	655	1 129	1 736	1 736	348	364	380
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 726	513	655	1 129	1 736	1 736	348	364	380
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		3	1	6	43	17	17	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		2 942	1 825	1 633	1 086	1 174	1 174	1 304	1 364	1 426
Transport Assets		1 016	922	928	652	1 000	1 000	870	910	950
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		58 995	36 259	50 683	32 830	32 284	32 284	33 332	34 865	36 434
Renewal and upgrading of Existing Assets as % of total capex		13.6%	13.6%	8.4%	35.3%	57.9%	57.9%	24.5%	24.5%	24.5%
Renewal and upgrading of Existing Assets as % of deprecn		365.2%	355.8%	126.4%	69.1%	165.5%	165.5%	43.6%	43.6%	43.6%
R&M as a % of PPE & Investment Property		8.1%	2.1%	1.8%	1.5%	1.3%	1.3%	1.4%	1.4%	1.5%
Renewal and upgrading and R&M as a % of PPE and Investment Property		27.9%	21.6%	11.9%	6.2%	11.6%	11.6%	4.0%	4.0%	4.1%

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

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 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-	-
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		-	-	-	-	-	-	-	-	-	-
Joint Pole Usage		-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Service charges - Water	6										
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Disconnection		-	-	-	-	-	-	-	-	-	-
Industrial Water		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-	-
Sale		-	-	-	-	-	-	-	-	-	-
Urban Higher Level Service		-	-	-	-	-	-	-	-	-	-
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	6										
Agricultural and Rural		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-	-
Sanitation Charges		-	-	-	-	-	-	-	-	-	-
Treatment of Effluent		-	-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6										
Availability Charges		-	-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-	-	-	-	-	-	-
Refuse Bags		-	-	-	-	-	-	-	-	-	-
Refuse Removal		-	-	-	-	-	-	-	200	209	219
Skip		-	-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-	-
Total refuse removal revenue		-	-	-	-	-	-	-	200	209	219
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		-	-	-	-	-	-	-	200	209	219
Sales of Goods and Rendering of Services											
Academic Services		-	-	-	-	-	-	-	-	-	-
Advertisements		-	-	-	-	-	-	-	-	-	-
Amendment Fees		-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		-	-	-	-	-	-	-	-	-	-
Building Plan Approval	6	7	-	13	16	16	-	35	37	38	-
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-	-	-
Cemetery and Burial		-	-	-	-	-	-	-	-	-	-
Cleaning and Removal		-	-	-	-	-	-	-	-	-	-
Clearance Certificates	1	7	-	-	-	-	-	-	-	-	-
Computer Services		-	-	-	-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-	-	-	-

Encroachment Fees	-	-	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Escort Fees	-	-	-	-	-	-	-	-	-	-
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	-	-	-	-	-	-	-	-	-	-
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	103	103	177	136	267	267	31	200	209	219
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	-	-	-	-	-	-	-	-	-	-
Traffic Control	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	-	-	-	-	-	-	-	-	-	-
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-
Weightbridge Fees	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	110	117	177	149	283	283	31	235	246	257
Agency Services										
District Municipalities										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total Provincial	-	-	-	-	-	-	-	-	-	-
Total Agency Services	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
SARS	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets										
Bank Accounts	-	-	-	-	-	-	-	-	-	-
Financial Assets	-	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	10 325	9 197	3 975	6 000	6 000	6 000	2 175	5 500	5 753	6 012
Total Interest earned from Current and Non Current Assets	10 325	9 197	3 975	6 000	6 000	6 000	2 175	5 500	5 753	6 012
Dividends										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Market Related	-	-	-	-	-	-	-	-	-	-
Non-market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	92	100	139	109	126	126	98	400	418	437
Total Non-market Related	92	100	139	109	126	126	98	400	418	437
Total Rental from Fixed Assets	92	100	139	109	126	126	98	400	418	437
Licences or Permits										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-

Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-
Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	14 475	14 475	14 475	-	459	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Administrative Handling Fees	-	-	-	-	-	-	-	-	-	-
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-
Bottle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-
Collection Charges	-	-	-	-	-	-	-	-	-	-
Commission	52	53	55	-	-	-	41	54	56	59
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	343	175	68	182	-	-	-	-	-	-
Inspection Fees	-	5 148	-	-	-	-	-	-	-	-
Insurance Refund	210	-	658	363	400	400	-	600	628	656
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-
Staff and Councilors Recoveries	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue	605	5 376	781	545	400	400	41	654	684	715
Non-Exchange revenue	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	827	827	2 701	2 710	2 710	2 710	2 660	2 710	2 834	2 962
Business and Commercial Properties	374	374	1 036	1 046	1 046	1 046	1 046	1 046	1 094	1 143
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	22	22	36	-	-	-	49	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	6 236	6 262	8 279	8 094	8 094	8 094	8 279	8 094	8 466	8 847
Residential Properties	785	785	572	572	572	572	572	572	598	625
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	29	29	29	-	29	31	32
Total Property Rates	8 244	8 270	12 623	12 451	12 451	12 451	12 605	12 451	13 023	13 609
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	-	-	-	-	-	-	-	-	-	-
Net Property Rates	8 244	8 270	12 623	12 451	12 451	12 451	12 605	12 451	13 023	13 609
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Surcharges	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Forfeits	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	-	-	-	-	-	-	-	-	-	-
Licences or Permits	-	-	-	-	-	-	-	-	-	-
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	7	8	36	335	387	387	19	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	2	5	-	14	16	16	-	-	-	-
Total Licences or Permits	9	12	36	349	403	403	19	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Governments	3 549	3 281	8 206	5 395	3 274	3 274	1 301	3 797	3 972	4 150
National Revenue Fund	154 863	162 954	171 112	169 550	169 550	169 550	127 163	165 070	187 986	196 445
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	1 000	3 889	2 079	8 580	8 580	-	7 894	8 257	8 629
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	158 412	167 235	183 207	177 024	181 404	181 404	128 464	176 761	200 214	209 224
Total Transfer and subsidies - Operational	158 412	167 235	183 207	177 024	181 404	181 404	128 464	176 761	200 214	209 224
Interest Receivables	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	-	-	-	-	-	-	-	-	-	-
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Electricity - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Water - Availability Charges	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-

Gains on Disposal of Fixed and Intangible Assets										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	500	523	547
Total Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	500	523	547
Other Gains										
Debt waived	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	(300)	(904)	(710)	-	-	-	-	-	-	-
Inventory										
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realizable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	467	87	214	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	467	87	214	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	467	87	214	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Gains	168	(818)	(496)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue	177 964	189 489	200 444	211 102	215 541	215 541	143 434	197 160	221 071	231 019
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	42 436	46 277	48 347	58 021	50 909	50 909	31 801	53 893	56 372	58 909
Bonuses	-	-	303	3 051	2 817	2 817	-	990	1 036	1 083
Allowance										
Accommodation, Travel and Incidental	3 086	3 036	3 159	5 868	5 868	5 868	938	6 472	6 770	7 074
Cellular and Telephone	-	-	199	102	102	102	-	1 190	1 245	1 301
Housing Benefits	516	434	425	938	854	854	333	554	579	605
Non-pensionable	189	-	66	538	180	180	693	-	-	-
Travel or Motor Vehicle	7 897	7 197	7 177	8 134	6 739	6 739	4 944	1 368	1 431	1 996
Voluntary Work	-	-	-	-	-	-	-	-	-	-
Total Allowance	11 687	10 733	11 498	15 223	13 743	13 743	6 908	9 585	10 026	10 977
Service Related Benefits										
Acting	666	322	498	215	215	215	435	-	-	-
Bonus	3 024	3 363	3 409	1 921	1 537	1 537	3 473	4 320	4 519	4 722
Danger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Leave Pay	808	1 231	1 219	-	-	-	391	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	45	105	297	208	245	245	41	-	-	-
Overtime	3 115	6 108	7 044	4 800	4 800	4 800	2 930	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	885	1 237	1 679	1 100	1 100	1 100	994	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing	291	182	300	-	-	-	250	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	74	53	34	-	-	-	132	-	-	-
Total Service Related Benefits	8 909	12 601	14 480	8 244	7 897	7 897	8 646	4 320	4 519	4 722
Total Salaries and Allowances	63 032	69 611	74 628	84 539	75 367	75 367	47 355	68 789	71 953	75 691
Social Contributions										
Bargaining Council	20	30	28	37	34	34	23	28	29	31
Group Life Insurance	-	-	-	3	3	3	-	-	-	-
Medical	2 044	2 080	2 358	6 274	5 397	5 397	1 775	8 208	8 586	8 972
Pension	5 962	6 197	6 504	8 632	7 328	7 328	4 659	8 780	9 184	9 597
Unemployment Insurance	308	343	357	479	429	429	235	648	678	708
Total Social Contributions	8 335	8 650	9 247	15 425	13 191	13 191	6 692	17 664	18 476	19 308
Post-retirement Benefit										
Medical	2 872	1 435	12 490	2 174	2 174	2 174	7	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	291	297	291	-	-	-	-	-	-	-
Total Post-retirement Benefit	3 163	1 732	12 781	2 174	2 174	2 174	7	-	-	-
Sub-Total	74 530	79 983	96 656	102 137	90 731	90 731	54 055	86 452	90 429	94 999
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-
Total Employee Related Cost	74 530	79 983	96 656	102 137	90 731	90 731	54 055	86 452	90 429	94 999
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	11 123	10 631	12 154	11 456	11 456	11 456	8 105	13 175	13 781	14 401
Cell phone Allowance	1 591	1 614	1 564	1 685	1 642	1 642	1 114	1 938	2 027	2 118
Housing Allowance	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3 708	3 544	4 030	3 443	3 443	3 443	2 700	3 959	4 141	4 328
Office-bearer Allowance	-	-	-	-	-	-	-	-	-	-
Out of pocket Expenses	-	-	-	-	-	-	-	-	-	-
Travelling Allowance	7 207	6 546	7 438	6 300	6 300	6 300	3 543	6 300	6 590	6 886
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	23 629	22 335	25 185	22 884	22 841	22 841	15 462	25 371	26 539	27 733
Social Contributions										
Medial Aid Benefits	-	-	-	-	-	-	-	-	-	-
Pension Fund Contributions	-	-	-	-	-	-	-	-	-	-
Total Social Contributions	-	-	-	-	-	-	-	-	-	-
Total Remuneration of Councillors	23 629	22 335	25 185	22 884	22 841	22 841	15 462	25 371	26 539	27 733
Bulk Purchases - Electricity										
ESKOM	-	-	-	-	-	-	-	-	-	-
Independent Power Producers										
Green Electricity										
Green Charges	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
Total Green Electricity	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc	-	-	-	-	-	-	-	-	-	-
Total Independent Power Producers	-	-	-	-	-	-	-	-	-	-
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	-	-	-	-	-	-	-	-	-	-
Inventory Consumed										
Agricultural	481	537	152	-	-	-	-	-	-	-
Consumables	1 677	1 676	1 535	189	(51)	(51)	37	118	123	129
Finished Goods	-	-	-	-	-	-	-	-	-	-
Housing Stock	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	643	1 827	1 258	1 245	(1 423)	(1 423)	790	1 351	1 413	1 477
Water	-	-	-	-	-	-	-	-	-	-
Sub-total	2 801	4 040	2 945	1 434	(1 473)	(1 473)	827	1 469	1 537	1 606
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	2 801	4 040	2 945	1 434	(1 473)	(1 473)	827	1 469	1 537	1 606
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-

Water	-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-	-
Other Receivables from Non-exchange Revenue	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-
Property Rates General	-	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	-	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	(2 274)	(2 379)	-	(2 486)
Total Property Rates	-	-	-	-	-	-	-	(2 274)	(2 379)	-	(2 486)
Service Charges	-	-	-	-	-	-	-	-	-	-	-
Service Charges General	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	-
Total Other Receivables from Non-exchange Revenue	-	-	-	-	-	-	-	(2 274)	(2 379)	-	(2 486)
Total Debt Impairment	-	-	-	-	-	-	-	(2 274)	(2 379)	-	(2 486)
Depreciation, Amortisation and Impairment	-	-	-	-	-	-	-	-	-	-	-
Amortisation	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	80	64	42	96	96	96	-	96	100	-	105
Total Amortisation	80	64	42	96	96	96	-	96	100	-	105
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community Assets	6 968	7 578	7 787	6 087	6 087	6 087	-	6 087	6 367	-	6 653
Computer Equipment	836	1 000	864	783	783	783	-	783	819	-	855
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	440	583	607	522	522	522	-	522	546	-	570
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	1 480	1 479	1 379	1 739	1 739	1 739	-	1 739	1 819	-	1 901
Other Assets	247	1 492	15 410	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	11 874	12 423	13 695	16 174	16 174	16 174	-	16 174	16 918	-	17 679
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	1 630	1 445	1 621	1 391	1 391	1 391	-	1 391	1 455	-	1 521
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation	23 475	26 000	41 362	26 696	26 696	26 696	-	26 696	27 924	-	29 180
Capital Impairment Losses and Reversals	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Construction Work-in-progress	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Rails Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	23 555	26 064	41 404	26 791	26 791	26 791	-	26 791	28 024	-	29 285
Interest, Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-	-	-	-	-	-
Interest Paid	0	19	30	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	0	19	30	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	-	-	-	-
Consultants and Professional Services	17 975	30 834	19 870	10 029	12 904	12 904	8 317	11 169	11 682	-	12 208
Contractors	49 357	17 296	16 114	10 828	12 731	12 731	11 551	8 832	9 238	-	9 654
Outsourced Services	13 735	24 784	18 736	22 529	13 757	13 757	12 339	12 156	12 715	-	13 294
Total Contracted Services	81 067	72 914	54 720	43 386	39 392	39 392	32 207	32 156	33 635	-	35 156
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	10	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Capital	10	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	2 431	1 998	768	-	234	234	298	-	-	-	-
Monetary Allocations	4 951	3 753	2 915	2 218	907	907	1 634	174	182	-	190
Total Operational	7 382	5 751	3 682	2 218	1 141	1 141	1 932	174	182	-	190
Total Transfers and Subsidies	7 392	5 751	3 682	2 218	1 141	1 141	1 932	174	182	-	190
Irrecoverable Debts Written Off	-	-	-	-	-	-	-	-	-	-	-
Bad debt written off	-	-	-	-	-	-	-	-	-	-	-
Exchange	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total Exchange	-	-	-	-	-	-	-	-	-	-	-
Non-exchange	-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-	-
Total Non-exchange	-	-	-	-	-	-	-	-	-	-	-
Total Irrecoverable Debts Written Off	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	-	-	-	-	-	-	-	-	-	-	-
Operational Cost	-	-	-	-	-	-	-	-	-	-	-
Achievements and Awards	151	518	167	294	150	150	58	65	68	-	71
Advertising, Publicity and Marketing	1 100	1 725	1 846	838	861	861	944	734	768	-	802
Assets less than the Capitalisation Threshold	3	135	114	165	130	130	-	-	-	-	-
Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-	-	-

Bank Charges, Facility and Card Fees	117	126	129	130	130	130	92	136	143	149
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-
Brokers Fees	-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)	489	261	366	174	155	155	178	-	-	-
Cash Discount	-	-	-	-	-	-	-	-	-	-
Cleaning Services	0	-	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	-	-	-	-
Communication	2 778	3 427	1 201	459	1 388	1 388	998	1 339	1 401	1 464
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-
Copy Right Fees	-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	0	-	-	-	-	-	-	-	-	-
Deeds	-	-	-	-	-	-	-	-	-	-
Drivers Licences and Permits	5	2	9	35	-	-	-	-	-	-
Dumping Fees (District Council)	-	-	-	-	-	-	-	-	-	-
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-
Entertainment	7	-	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Environmental Levy	-	-	-	-	-	-	-	-	-	-
Eskom Connection Fees	-	-	-	-	-	-	-	-	-	-
External Audit Fees	1 636	2 911	3 988	2 261	998	998	3 032	2 972	3 108	3 248
External Computer Service	5 454	3 407	2 485	1 539	3 228	3 228	2 847	3 443	3 602	3 764
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-
Freight Services	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative	-	-	-	-	-	-	-	-	-	-
Hire Charges	1 892	1 191	1 530	1 147	560	560	212	721	754	788
Honoraria (Voluntarily Workers)	73	44	48	69	70	70	25	70	73	76
Indigent Relief	-	-	-	-	-	-	-	-	-	-
Insurance Underwriting	1 250	1 296	1 010	1 478	1 241	1 241	1 388	1 478	1 546	1 616
Capitalisation of Wet Fuel Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Land Alienation Costs	-	-	-	-	-	-	-	-	-	-
Leaverships and Internships	-	-	-	35	-	-	-	-	-	-
Levies Paid - Water Resource Management Charges	-	-	-	-	-	-	-	-	-	-
Licences	167	152	128	96	183	183	43	-	-	-
Management Fee	-	-	-	-	-	-	-	-	-	-
Municipal Services	1 255	1 252	2 652	739	1 409	1 409	1 548	2 009	2 101	2 196
Office Decorations	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-	-
Personal Agency Fees (Personnel Recruitment Costs)	9	19	8	61	17	17	-	17	18	19
Printing, Publications and Books	3 869	2 650	2 176	791	568	568	375	52	55	57
Professional Bodies, Membership and Subscription	33	14	8	189	87	87	11	1 321	1 382	1 444
Registration Fees	1 248	1 175	2 117	691	1 053	1 053	1 116	45	48	50
Remuneration to Section 79 Committee Members	-	-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-	-	-	-	-	-	-	-
Resettlement Cost	-	-	-	-	-	-	-	-	-	-
Rewards Incentives	-	-	-	-	-	-	-	-	-	-
Road Worthy Test	-	-	-	22	22	22	-	130	136	143
Samples and Specimens	-	-	-	-	-	-	-	-	-	-
Search Fees	-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders	-	-	4	-	-	-	-	-	-	-
Servitudes and Land Surveys	-	-	-	-	-	-	-	-	-	-
Signage	36	-	-	-	-	-	-	-	-	-
Skills Development Fund Levy	749	766	846	874	3 604	3 604	571	1 075	1 125	746
Small Differences Tolerances	-	-	-	-	-	-	-	-	-	-
Storage of Assets and Goods	-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)	-	-	-	-	-	-	-	-	-	-
Supplier Development Programme	-	-	-	-	-	-	-	-	-	-
System Access and Information Fees	-	-	-	-	-	-	-	-	-	-
Taking over Contractual Obligations	-	-	-	-	-	-	-	-	-	-
Toll Gate Fees	-	-	-	13	-	-	-	7 826	8 186	8 554
Transport Provided as Part of Departmental Activities	373	755	281	286	185	185	203	174	182	190
Travel Agency and Visas	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence	5 910	4 206	3 417	1 720	2 425	2 425	1 906	2 104	2 200	2 299
Uniform and Protective Clothing	1 664	1 249	606	563	2 092	2 092	1 048	1 004	1 050	1 096
Vehicle Tracking	187	253	160	117	-	-	-	22	23	24
Ward Committees	2 145	2 216	2 707	1 224	1 934	1 934	2 227	3 193	3 340	3 490
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-	-
Wet Fuel	4 688	4 709	4 452	2 609	2 965	2 965	3 195	-	-	-
Witness Fees	-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund	2 691	1 365	-	1 739	1 239	1 239	-	-	-	-
Total Operational Cost	39 980	35 822	32 453	20 359	26 695	26 695	22 014	29 932	31 309	32 288
Operating Leases	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	256	312	294	1 043	1 043	1 043	252	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Properties	-	-	-	-	-	-	-	-	-	-
Land	11	11	11	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	609	637	665
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	267	323	305	1 043	1 043	1 043	252	609	637	665
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	40 248	36 145	32 757	21 402	27 739	27 739	22 266	30 541	31 946	32 954
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Decrease in net-realisable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Water Losses	-	-	-	-	-	-	-	-	-	-
Apparent Losses	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
Total Apparent Losses	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
Real Losses	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
Total Real Losses	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Total Water Losses	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-

Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	253 222	247 251	257 380	220 253	207 161	207 161	126 750	200 681	209 912	215 436
Surplus/(Deficit)	(75 299)	(57 762)	(56 936)	(9 151)	8 380	8 380	16 684	(3 521)	11 159	11 583
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	47 552	43 357	62 603	39 281	66 177	66 177	41 702	41 879	43 805	45 777
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)	47 552	43 357	62 603	39 281	66 177	66 177	41 702	41 879	43 805	45 777
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Income Tax	-	-	-	-	-	-	-	-	-	-
Continuing Operations	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	38 358	54 964	57 360
Repairs and Maintenance by Expenditure Item	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	-	-	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	6 541	6 841	7 149	-
Operational Costs	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	6 541	6 841	7 149	-
check	(35 440)	(10 195)	(9 279)	(6 039)	(5 493)	(5 493)	-	-	-	-

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 total must agree with the total on SA22, but excluding councillor

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 - Waste Management	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		-	-	-	-	-	-	-	-	-	-	-	200	-	-	-	200
Sale of Goods and Rendering of Services		-	200	35	-	-	-	-	-	-	-	-	-	-	-	-	235
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-	5 500
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	400
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	459	-	-	459
Operational Revenue		-	654	-	-	-	-	-	-	-	-	-	-	-	-	-	654
Non-Exchange Revenue																	
Property rates		-	12 451	-	-	-	-	-	-	-	-	-	-	-	-	-	12 451
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		16 603	140 425	5 555	345	-	-	13 833	-	-	-	-	-	-	-	-	176 761
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	500
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		16 603	160 130	5 590	345	-	-	13 833	-	-	-	-	200	459	-	-	197 160
Expenditure																	
Employee related costs		(9 259)	(35 724)	(8 055)	(15 680)	(1 943)	-	-	-	-	-	(15 792)	-	-	-	-	(86 452)
Remuneration of councillors		(25 371)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25 371)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		(12)	(37)	(1 035)	-	-	-	-	(98)	-	-	-	-	-	-	-	(1 469)
Debt impairment		-	2 274	-	-	-	-	-	-	-	-	-	-	-	(288)	-	2 274
Depreciation, amortisation and impairment		-	(26 791)	-	-	-	-	-	-	-	-	-	-	-	-	-	(26 791)
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		(2 513)	(9 743)	(8 769)	(4 267)	(1 191)	(261)	(939)	(752)	-	-	-	(938)	-	(2 783)	-	(32 156)
Transfers and subsidies		(174)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(174)
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		(2 162)	(22 548)	(621)	(300)	(7)	-	(277)	(3 741)	-	-	(4)	(748)	-	(133)	-	(30 541)
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(39 490)	(92 569)	(18 479)	(20 247)	(3 141)	(261)	(1 216)	(4 591)	-	-	(15 797)	(1 686)	-	(3 204)	-	(200 681)
Surplus/(Deficit)		56 094	252 699	24 069	20 592	3 141	261	15 048	4 591	-	-	15 797	1 886	459	3 204	-	397 840
Transfers and subsidies - capital (monetary allocations)		-	-	-	41 879	-	-	-	-	-	-	-	-	-	-	-	41 879
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		56 094	252 699	24 069	62 471	3 141	261	15 048	4 591	-	-	15 797	1 886	459	3 204	-	439 720

References
1. Departmental columns to be based on municipal organisation structure

KZN213 Umzumbi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R thousand	Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS												
Current Assets												
Cash and Cash Equivalents												
	Call Deposits and Investments		10 754	11 148	5 861	12 997	12 997	12 997	6 078	5 861	8 131	6 406
	Cash at Bank		88 894	35 089	2 689	5 412	19 141	19 141	38 874	(1 204)	13 137	13 218
	Cash on Hand		43	50	45	–	–	–	(202)	45	47	49
Total Cash and Cash Equivalents			99 691	46 288	8 595	18 409	32 139	32 139	44 749	4 702	21 314	19 673
Short term Investments												
	Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions												
	Electricity		–	–	–	–	–	–	–	–	–	–
	Waste Management		–	–	–	–	–	–	–	230	241	251
	Waste Water Management		–	–	–	–	–	–	–	–	–	–
	Water		–	–	–	–	–	–	–	–	–	–
	Other trade receivables from exchange transactions		1 891	1 264	1 127	–	–	–	(4 937)	1 060	(136)	(142)
	VAT Receivable Input Tax Accrual		–	–	–	–	(209)	(209)	–	–	–	–
Gross: Trade and other receivables from exchange transactions			1 891	1 264	1 127	–	(209)	(209)	(4 937)	1 290	105	109
Less: Impairment for debt			–	–	–	–	–	–	–	–	–	–
	Impairment for Electricity		–	–	–	–	–	–	–	–	–	–
	Impairment for Waste Management		–	–	–	–	–	–	–	–	–	–
	Impairment for Waste Water Management		–	–	–	–	–	–	–	–	–	–
	Impairment for Water		–	–	–	–	–	–	–	–	–	–
	Impairment for other trade receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Total Less: Impairment for debt			–	–	–	–	–	–	–	–	–	–
Total net Trade and other receivables from Exchange Transactions			1 891	1 264	1 127	–	(209)	(209)	(4 937)	1 290	105	109
Receivables from non-exchange transactions												
Property rates												
	Agricultural Properties		782	600	(11 706)	37 782	37 782	37 782	(8 998)	1 084	1 134	1 185
	Business and Commercial Properties		13 336	13 710	15 342	418	418	418	16 388	–	438	457
	Industrial Properties		–	–	–	–	–	–	–	–	–	–
	Mining Properties		–	–	–	–	–	–	–	–	–	–
	Public Benefit Organisations		–	–	–	–	–	–	–	–	–	–
	Public Service Infrastructure Properties		9	9	9	–	–	–	9	–	–	–
	Public Service Purposes Properties		12 438	14 259	21 095	1 064	1 064	1 064	25 466	3 238	3 386	3 539
	Residential Properties		(6 437)	(6 325)	(24 385)	229	229	229	(23 813)	47 678	49 871	52 115
	Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–
	Sports Clubs and Fields		–	–	–	–	–	–	–	–	–	–
	Vacant Land		–	–	12	–	12	12	–	12	12	13
	Property Rates General		–	–	–	–	–	–	–	–	–	–
Gross: Property rates			29 128	22 252	356	39 995	39 995	39 995	9 852	52 011	54 841	57 309
Less: Impairment of Property rates			–	–	–	(15 125)	(15 125)	(15 125)	–	(44 711)	(46 768)	(48 872)
Net Property rates			29 128	22 252	356	24 379	24 379	24 379	9 852	7 300	8 073	8 437
Other receivables from non-exchange transactions			–	–	–	1 950	1 950	1 950	–	–	–	–
Less: Impairment for other receivables from non-exchange transactions			–	–	–	–	–	–	–	–	–	–
Net other receivables from non-exchange transactions			–	–	–	1 950	1 950	1 950	–	–	–	–
Total net Receivables from non-exchange transactions			29 128	22 252	356	26 329	26 329	26 329	9 852	7 300	8 073	8 437
Current Portion of Non-current Receivables												
	Associates		–	–	–	–	–	–	–	–	–	–
	Bursary Obligations		–	–	–	–	–	–	–	–	–	–
	Car		–	–	–	–	–	–	–	–	–	–
	Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–	–
	Employee Benefits		–	–	–	–	–	–	–	–	–	–
	Finance Lease Receivable		–	–	–	–	–	–	–	–	–	–
	Housing		–	–	–	–	–	–	–	–	–	–
	Housing Land Sales		–	–	–	–	–	–	–	–	–	–
	Housing Selling Schemes		–	–	–	–	–	–	–	–	–	–
	Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
	Joint Ventures		–	–	–	–	–	–	–	–	–	–
	Operating Lease		–	–	–	–	–	–	–	–	–	–
	Public Organisation		–	–	–	–	–	–	–	–	–	–
	Sporting and Other Bodies		–	–	–	–	–	–	–	–	–	–
	Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–	–
	Subsidiaries		–	–	–	–	–	–	–	–	–	–
Total Current Portion of Non-current Receivables			–	–	–	–	–	–	–	–	–	–
Inventory												
	Agricultural		–	–	–	–	–	–	–	–	–	–
	Consumables		(1 809)	–	–	(189)	58	58	87 369	(118)	(123)	(129)
	Finished Goods		–	–	–	–	–	–	–	–	–	–
	Housing Stock		–	–	–	–	–	–	–	–	–	–
	Land		–	–	–	–	–	–	–	–	–	–
	Materials and Supplies		1 809	–	–	(1 245)	1 636	1 636	(87 189)	(1 351)	(1 413)	(1 477)
	Water		–	–	–	–	–	–	–	–	–	–
	Work-in-progress		–	–	–	–	–	–	–	–	–	–
Total Inventory			–	–	–	(1 434)	1 695	1 695	180	(1 469)	(1 537)	(1 606)
VAT Receivable												
	Input Tax Capital		–	–	–	–	–	–	–	–	–	–
	Input Tax General		90 158	116 323	136 639	1 312	1 312	1 312	146 331	1 816	1 899	1 985
	VAT Control (Receivable)		(90 817)	(113 875)	(143 391)	16 349	19 747	19 747	(153 079)	17 039	17 815	18 612
Total VAT Receivable			(559)	2 448	(6 751)	17 661	21 059	21 059	(6 747)	18 855	19 714	20 602
Other current assets												
	Construction Contracts and Receivables		–	–	–	2 379	2 379	2 379	–	–	–	–
	Control, Cleaning and Interface Accounts		–	(27)	(3)	–	–	–	(158)	–	–	–
	Deposits		–	–	–	–	–	–	–	–	–	–
	Fair Value Adjustments		–	–	–	–	–	–	–	–	–	–
	Income Tax Receivable		–	–	–	–	–	–	–	–	–	–
	Operating Lease - Straight Lining		–	–	–	–	–	–	–	–	–	–
	Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Total Other current assets			–	(27)	(3)	2 379	2 379	2 379	(158)	–	–	–
Total Current Assets			121 051	72 225	3 324	63 345	83 392	83 392	42 140	30 678	47 669	47 216
Non-current Assets												
Investments												
	Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–	–
	Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–
	Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–
	Derivative Financial Assets		–	–	–	–	–	–	–	–	–	–
	Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–	–
	Interest Rate Swaps		–	–	–	–	–	–	–	–	–	–
	Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–	–
	Municipal Bonds		–	–	–	–	–	–	–	–	–	–
	National Government Securities		–	–	–	–	–	–	–	–	–	–
	Negotiable Certificate of Deposits		–	–	–	–	–	–	–	–	–	–
	Unamortised Debt Expense		–	–	–	–	–	–	–	–	–	–
	Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–	–
Total Investments			–	–	–	–	–	–	–	–	–	–
Investment Property												
	Investment Property at Cost / Fair Value		–	–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation			–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment			–	–	–	–	–	–	–	–	–	–
Total Investment Property			–	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment												
	Property, Plant and Equipment at Cost / Revaluation		666 354	729 563	813 836	686 108	719 637	719 637	820 132	484 164	506 435	529 226
Leases recognised as Property, Plant and Equipment			–	–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation			(211 048)	(233 859)	(258 665)	(290 323)	(290 323)	(290 323)	(258 665)	(26 696)	(27 924)	(29 180)
Less: Accumulated Impairment			(19 242)	(19 151)	(35 931)	–	–	–	(35 931)	–	–	–
Total Property, Plant and Equipment			436 064	476 552	519 239	395 785	429 314	429 314	525 535	457 468	478 511	500 045
Construction Work-in-progress												
	Acquisitions		163 801	168 284	53 733	38 258	28 547	28 547	16 638	15 058	15 751	16 459
	Opening Balance		–	–	126 659	246 271	246 271	246 271	192 158	247 807	259 206	270 870
	Prior period corrections		–	–	–	–	–	–	–	–	–	–
	Transfer to Heritage asset		–	–	–	–	–	–	–	–	–	–
	Transfer to Intangible Assets		–	–	–	–	–	–	–	–	–	–
	Transfer to Investment property		–	–	–	–	–	–	–	–	–	–

Transfer to PPE	-	-	-	-	14 553	14 553	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	163 801	168 284	180 392	284 529	289 371	289 371	208 796	262 865	274 957	287 330
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets										
Heritage Assets at Cost / Revaluation	1 754	1 530	1 219	2 623	2 986	2 986	1 469	321	281	294
Less: Accumulated Amortisation	(1 596)	(1 393)	(1 168)	(2 352)	(2 352)	(2 352)	(1 168)	(96)	(100)	(106)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	158	138	51	270	634	634	301	225	181	188
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	-	-	-	-	-	-	-	-	-	-
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	600 024	644 973	699 682	680 585	719 318	719 318	734 632	720 558	753 649	787 564
TOTAL ASSETS	721 074	717 198	763 006	743 930	802 710	802 710	776 772	751 236	801 318	834 786
Liabilities										
Current Liabilities										
Bank Overdraft										
ASSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	89	99	107	-	-	-	107	107	112	117
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	89	99	107	-	-	-	107	107	112	117
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	58	72	89	70	70	70	117	89	93	97
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wyleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	58	72	89	70	70	70	117	89	93	97
Trade and Other Payable Exchange Transactions										
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Advance Payments	(110)	57	(16)	1 293	3 580	3 580	38	2 586	2 352	2 826
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-
Bonus	2 089	2 409	1 334	-	-	-	(156)	-	-	-
Compensation Commission (COO)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	1 407	5 957	7 721	-	-	-	6 434	2 005	2 097	1 762
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	-	-	-	-	-	-	6 530	6 831	7 138	-
Long Service Award	-	-	-	208	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	3 762	9 149	14 975	8 673	23 226	23 226	3 238	108	113	118
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Reliefers	20 478	17 781	5 673	23 620	23 620	23 620	3 722	20 764	21 719	22 697
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	-	-	2 394	-	-	-	6 992	2 394	2 504	2 617
Water Inventory Bulk Purchases	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	27 626	35 352	32 691	33 794	50 426	50 426	20 268	34 388	35 617	37 158
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	234	234	(60)	-	-	-
Operational	-	-	-	-	(234)	(234)	-	-	-	-

Total Transfers and Subsidies Payable	-	-	-	-	-	-	(60)	-	-	-
Transfers and Subsidies Unspent										
Capital	(40 381)	(58 975)	(56 836)	-	-	-	(40 397)	544	569	594
Operational	42 429	67 143	62 381	-	-	-	70 922	4 488	4 695	4 906
Total Transfers and Subsidies Unspent	2 048	8 168	5 545	-	-	-	30 525	5 032	5 264	5 501
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	6	6	7
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	2 048	8 168	5 545	-	-	30 465	5 038	5 270	5 507
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	1 678	1 798	1 946	1 977	1 977	1 977	1 946	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	5 594	6 096	6 530	6 610	6 610	6 610	6 530	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	223	223	223	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	7 271	7 893	8 476	8 810	8 810	8 810	8 476	-	-	-
VAT Payable										
VAT Payable: Output Tax	517	559	616	-	-	-	640	-	-	-
VAT Payable: VAT Control	(2 489)	(2 489)	(2 489)	2 344	2 353	2 353	(2 489)	286	227	238
Total VAT Payable	(1 972)	(1 930)	(1 873)	2 344	2 353	2 353	(1 849)	286	227	238
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	239	250	261
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	239	250	261
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	-	-	-	-	-	-	-	239	250	261
Total Current Liabilities	35 121	49 655	44 426	45 019	61 658	61 658	57 584	40 146	41 568	43 378
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	2 214	2 480	2 576	2 404	2 404	2 404	2 576	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	2 214	2 480	2 576	2 404	2 404	2 404	2 576	-	-	-
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	2 337	2 445	2 555
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	2 337	2 445	2 555
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	-	-	-	-	-	-	-	2 337	2 445	2 555
Total non current liabilities	2 214	2 480	2 576	2 404	2 404	2 404	2 576	2 337	2 445	2 555
TOTAL LIABILITIES	37 335	52 135	47 002	47 423	64 063	64 063	60 160	42 483	44 013	45 933
CHANGES IN NET ASSETS										
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	-	-	-	-	-	-	-	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	-	-	625 219	666 378	664 091	664 091	673 022	670 394	702 341	731 488
Transfers to/from operating revenue and expenditure	2 604 978	2 362 387	(75 508)	30 130	74 557	74 557	(342 110)	38 358	54 964	57 360
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	2 604 978	2 362 387	549 711	696 507	738 647	330 912	708 752	757 305	788 848
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	29 216	29 216	29 216	-	-	-	29 216	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	2	29 216	29 216	29 216	-	-	29 216	-	-	-
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	2	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 634 194	2 391 603	578 928	696 507	738 647	360 128	708 752	757 305	788 848

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

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
DRAFT BUDGET	A comprehensive, responsive and sustainable social protection svstem	13	—	(380)	(380)	(267)	245	245	245	245	256	268
DRAFT BUDGET	An efficient, effective and development-oriented public service	12	—	—	—	—	49	49	49	—	—	—
DRAFT BUDGET	Responsive, accountable, effective and efficient local aovernment	9	—	178 137	190 646	199 436	(195 657)	(193 695)	(193 695)	(189 913)	(213 972)	(223 600)
Efficient and integrated infrastructure and basic services	An efficient, effective and development-oriented public service	12	—	—	—	—	(15 854)	(15 695)	(15 695)	(1 613)	(1 207)	(1 261)
Efficient and integrated infrastructure and basic services	Responsive, accountable, effective and efficient local aovernment	9	—	—	—	1 889	—	—	—	—	—	—
Spatial Equity and Environmental Sustainability	A comprehensive, responsive and sustainable social protection svstem	13	—	(386)	(386)	(1 209)	1 161	1 161	1 161	1 161	1 215	1 269
Spatial Equity and Environmental Sustainability	Responsive, accountable, effective and efficient local aovernment	9	—	128	(466)	381	(1 046)	(7 606)	(7 606)	(7 040)	(7 364)	(7 695)
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	177 498	189 414	200 230	(211 102)	(215 541)	(215 541)	(197 160)	(221 071)	(231 019)

KZN13 Unsum - Supporting Table SAS Reconciliation of RDP strategic objectives and budget (operating expenditure)

Strategic Objective	MIDP Service Outcome	MIDP	2022/23	2023/24	2024/25	Current Year 2023/24			2025/26 Medium Term Revenue & Expenditure Forecasts		
						Actual Budget	Actual Budget	Adjusted Budget	Budget Year 2023/24	Budget Year 1 2025/26	Budget Year 2 2025/26
Strategic Objective	As efficient, effective and developmental government service	12		0.00	1.63						
Improved Organizational coherence and effectiveness	As efficient, effective and developmental government service	12	1.304	-	-	-	-	-	-	-	-
Clear Governance, Comprehensive Public Participation and Accountability	A comprehensive, responsive and sustainable social protection system	12	4.753	6.992	4.972	3.497	3.110	3.110	2.282	2.381	2.458
Clear Governance, Comprehensive Public Participation and Accountability	A long and healthy life for all South Africans	12	281	383	100	173	-	-	-	-	-
Clear Governance, Comprehensive Public Participation and Accountability	A skilled and capable workforce to support an inclusive growth path	12	-	-	-	130	307	307	167	164	171
Clear Governance, Comprehensive Public Participation and Accountability	As efficient, effective and developmental government service	12	1.623	1.616	1.402	680	513	513	700	722	760
Clear Governance, Comprehensive Public Participation and Accountability	Responsive, accountable, effective and efficient government	12	4.184	3.931	3.711	1.086	2.962	2.940	4.083	4.275	4.462
Clear Governance, Comprehensive Public Participation and Accountability	Sustainable human settlements and improved quality of life/ruralised life	12	4.481	3.928	1.802	1.493	1.385	1.385	1.389	1.386	1.430
DRAFT BUDGET	A comprehensive, responsive and sustainable social protection system	12	6.127	6.933	3.843	2.719	1.386	1.386	451	451	443
DRAFT BUDGET	A long and healthy life for all South Africans	12	788	513	281	173	114	114	281	271	285
DRAFT BUDGET	A skilled and capable workforce to support an inclusive growth path	12	4.142	2.100	2.440	580	1.285	1.285	1.168	1.222	1.217
DRAFT BUDGET	As efficient, effective and developmental government service	12	11.071	9.793	3.320	11.020	6.282	6.282	3.383	3.338	3.688
DRAFT BUDGET	Responsive, accountable, effective and efficient government	12	8.859	9.027	12.978	5.492	2.346	2.346	644	688	828
DRAFT BUDGET	Sustainable human settlements and improved quality of life/ruralised life	12	146.086	103.986	112.616	161.178	168.273	168.273	168.172	165.385	172.688
DRAFT BUDGET	Efficient, equitable, sustainable social protection including benefits best security for all	12	-	142	-	-	-	-	-	-	-
Efficient and integrated infrastructure and basic services	As efficient, competitive and responsive economic infrastructure network	12	20.080	6.211	6.658	2.658	1.943	1.943	3.658	3.609	3.968
Efficient and integrated infrastructure and basic services	As efficient, effective and developmental government service	12	5.017	(1.944)	3.624	8.026	10.023	10.026	-	-	-
Efficient and integrated infrastructure and basic services	Responsive, accountable, effective and efficient government	12	7.423	6.795	-	-	-	-	659	637	680
Efficient and integrated infrastructure and basic services	Sustainable human settlements and improved quality of life/ruralised life	12	-	329	903	2.737	1.440	1.440	821	872	919
Improved overall financial management and systems	Sustainable human settlements and improved quality of life/ruralised life	12	480	1.932	211	1.043	2.071	2.071	1.929	2.018	2.108
Equalised Equity and Environmental Sustainability	A comprehensive, responsive and sustainable social protection system	12	-	738	227	26	-	-	26	27	28
Equalised Equity and Environmental Sustainability	As efficient, competitive and responsive economic infrastructure network	12	-	-	-	-	-	-	476	465	476
Equalised Equity and Environmental Sustainability	As efficient, effective and developmental government service	12	-	1.913	-	-	1.882	1.882	3.089	3.222	3.387
Equalised Equity and Environmental Sustainability	Protect and enhance our environmental assets and natural resources	12	-	782	32	1.975	1.182	1.182	3.071	3.211	3.268
Equalised Equity and Environmental Sustainability	Responsive, accountable, effective and efficient government	12	714	443	467	182	182	182	(1.961)	(2.011)	(2.142)
Equalised Equity and Environmental Sustainability	Sustainable human settlements and improved quality of life/ruralised life	12	7.423	14.000	32.264	6.887	7.022	7.022	9.666	10.320	10.784
Urban and Inclusive Rural Economy	A comprehensive, responsive and sustainable social protection system	12	1.102	6.300	2.880	1.189	1.616	1.616	1.384	1.384	1.428
Urban and Inclusive Rural Economy	As efficient, effective and developmental government service	12	5.589	3.923	2.327	2.176	888	888	3.042	3.016	3.087
Urban and Inclusive Rural Economy	Responsive, accountable, effective and efficient government	12	-	7.132	-	348	348	348	-	-	-
Urban and Inclusive Rural Economy	Sustainable human settlements and improved quality of life/ruralised life	12	-	-	4	1.948	1.323	1.323	791	658	880
Urban and Inclusive Rural Economy	Efficient, equitable, sustainable social protection including benefits best security for all	12	721	1.822	268	388	(770)	(770)	680	722	754
Allocation to other priorities											
Allocation to other priorities			262.128	122.760	242.160	162.760	162.760	162.760	162.760	162.760	162.760

1. Total expenditure must reconcile to Table A6 (Simplified Financial Performance Statement information)

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

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

Strategic Objective				Supporting Functions and Objectives			Strategic Outcome			Budget (Capital Expenditure)			Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Strategic Objective		MTDP Service Outcome		IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework						
R thousand						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29				
Improved Organisational cohesion and Effectiveness		An efficient, effective and development-oriented public service		12	--	31 397	52 945	21 777	870	--	--	--	--	--				
Clean Governance, Comprehensive Public Participation and Accountability		An efficient, effective and development-oriented public service		12	--	23 574	22 650	23 173	--	--	--	--	--	--				
DRAFT BUDGET		A long and healthy life for all South Africans		2	--	--	--	--	43	--	--	--	--	--				
DRAFT BUDGET		An efficient, competitive and responsive economic infrastructure network		6	--	390 229	438 350	478 639	12 676	16 228	16 228	9 023	9 438	9 863				
DRAFT BUDGET		An efficient, effective and development-oriented public service		12	--	19 204	--	3 877	1 733	2 699	2 699	1 965	2 001	2 092				
Efficient and integrated infrastructure and basic services		A comprehensive, responsive and sustainable social protection system		13	--	--	--	--	--	--	--	87	91	95				
Efficient and integrated infrastructure and basic services		A long and healthy life for all South Africans		2	--	122	11 638	23 414	22 452	26 003	26 003	27 235	28 488	29 770				
Efficient and integrated infrastructure and basic services		An efficient, competitive and responsive economic infrastructure network		6	--	81 620	90 501	23 713	8 783	30 233	30 233	696	728	760				
Efficient and integrated infrastructure and basic services		An efficient, effective and development-oriented public service		12	--	--	--	--	3 641	261	261	7 757	8 113	8 478				
Spatial Equity and Environmental Sustainability		An efficient, competitive and responsive economic infrastructure network		6	--	42 154	42 156	41 397	--	--	--	--	--	--				
Spatial Equity and Environmental Sustainability		An efficient, effective and development-oriented public service		12	--	25 156	24 978	9 077	800	276	276	348	364	380				
Vibrant and Inclusive Rural Economy		An efficient, competitive and responsive economic infrastructure network		6	--	21 016	--	--	1 391	870	870	870	910	950				
Allocations to other priorities				3	--	--	--	--	--	--	--	--	--	--				
Total Capital Expenditure				1	--	634 473	683 218	625 067	52 389	76 569	76 569	47 980	50 132	52 389				

KZN213 Umzumbe - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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

KZN213 Umzumbe - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	3.4	1.5	0.1	1.4	1.4	1.4	0.7	0.8	1.1	1.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.4	1.5	0.1	1.4	1.4	1.4	0.7	0.8	1.1	1.1
Liquidity Ratio	Monetary Assets/Current Liabilities	2.9	1.0	0.2	0.4	0.5	0.5	0.7	0.1	0.5	0.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	5006.4%	2640.0%	2640.0%	0.0%	1855.8%	1759.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	5006.4%	2640.0%	2640.0%	0.0%	1855.8%	1759.6%	1759.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	13.0%	-3.2%	20.2%	22.8%	22.8%	1.7%	12.5%	11.9%	11.9%
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		-3.3%	-3.2%	-17.7%	-80.8%	-90.2%	-90.2%	-29.4%	529.1%	190.4%	120.1%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	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 Total Volume Losses (kℓ)										
Water Distribution Losses (2)	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)	41.9%	42.2%	48.2%	48.4%	42.1%	42.1%	37.7%	43.8%	40.9%	41.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	55.2%	54.0%	60.8%	59.2%	52.7%	52.7%	78.0%	56.7%	52.9%	53.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	19.9%	5.4%	4.6%	2.9%	2.5%	2.5%	4.6%	3.3%	3.1%	3.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.2%	13.8%	20.7%	12.7%	12.4%	12.4%	0.0%	13.6%	12.7%	12.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	93.6	298.5	33.4	35.2	35.9	991.0	26.1	34.2	36.7	38.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17758.8%	21160.8%	-3605.3%	28519.9%	17346.1%	17346.1%	7938.8%	5674.9%	5769.2%	5769.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(26.7)	(38.0)	(6.3)	(1.5)	(2.8)	(2.0)	(2.3)	0.2	-	-

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

31 173	29 547	28 739	28 739	19 952	27 606	30 153	31 537	-	-
40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
(12 598)	51 654	625 067	18 043	14 104	14 104	551 060	11 409	11 879	12 414
-	-	-	-	-	-	-	-	-	-

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 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												
R51 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												
Formal	3											
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total municipal services	Household service targets (000)									
	Water:									
	Piped water inside dwelling	--	--	--	--	--	--	--	--	--
	Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	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	Household service targets (000)									
	Water:									
	Piped water inside dwelling	--	--	--	--	--	--	--	--	--
	Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	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		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity	Household service targets (000)									
	Water:									
	Piped water inside dwelling	--	--	--	--	--	--	--	--	--
8	Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
10	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	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	--	--	--	--	--	--	--	--	--
	Pt 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'		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers	Household service targets (000)									
	Water:									
	Piped water inside dwelling									
8	Piped water inside yard (but not in dwelling)									
10	Using public tap (at least min.service level)									
	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									
	Pt 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			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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 indigent 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

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 annual 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 annual 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

[illegible][illegible][illegible]

KZN213 Umzumbe - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1	2018/07/01	2018/07/01	2018/07/01	2018/07/01	2018/07/01	2018/07/01	1900/01/00	1900/01/00	1900/01/00
Date of valuation:		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Financial year valuation used	2	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal by-laws s6 in place? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal/assistant valuer appointed? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal partnership s38 used? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of assistant valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of data collectors (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of internal valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of external valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of additional valuers (FTE)	4	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Valuation appeal board established? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Implementation time of new valuation roll (mths)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of properties	5	1900/01/00	1900/01/00	1900/01/00	1903/08/16	1903/08/16	1903/08/16	1 365	1 365	1900/01/00
No. of sectional title values	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of unreasonably difficult properties s7(2)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of supplementary valuations		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of valuation roll amendments		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of objections by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of appeals by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of successful objections	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of successful objections > 10%	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Supplementary valuation		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Public service infrastructure value (Rm)	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipality owned property value (Rm)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	0	0	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	0	1899/12/30 00:00	1899/12/30 00:00	1,00	1,00	-
Valuation reductions-public worship (Rm)		-	-	-	-	0	0	-	-	-
Valuation reductions-other (Rm)		-	-	-	0	1	1	1,00	1,00	-
Total valuation reductions:		-	-	-	0	1	1	-	-	-
Total value used for rating (Rm)	5	-	-	-	0	0	0	2567,00	2567,00	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	0	0	0	2568,00	2568,00	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	0	0	0	0	-	-	0	-	-
Differential rates used? (Y/N)		0	0	0	0	-	-	0	-	-
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	-	-	Yes	Yes	-
Special rating area used? (Y/N)		0	0	0	0	-	-	0	-	-
Phasing-in properties s21 (number)		0	0	0	0	0	0	No	No	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R'000)	6	-	-	-	8	8	8	0	0	-
Rate revenue expected to collect (R'000)	6	-	-	-	5	5	5	0	0	-
Expected cash collection rate (%)		-	-	-	0,65	1899/12/30 15:36	1899/12/30 15:36	60,0%	60,0%	-
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	0	0	0	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	0	0	0	1161,00	1161,00	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	294,00	294,00	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	1	1	1	-	-	-

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 Table A4 Budgeted Financial Performance (revenue and expenditure)
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 2025/26												
Valuation:												
No. of properties		45	-	-	132	940	-	13	13	-	-	-
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)		5	-	-	5	5	-	5	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Fiat 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	0	-	-	0	0	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	0	-	-	0	0	-	-	-	-	-	-
Rating:												
Average rate	3	0,01	-	-	0,01	0,0025	-	0,0025	0,0025	-	-	-
Rate revenue budget (R '000)		1 046.000000	-	-	572.000000	2 710.000000	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		627.000000	-	-	343.000000	1 626.000000	-	-	-	-	-	-
Expected cash collection rate (%)	4	0,6	0,6	-	0,6	0,6	-	0,6	0,6	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	1 161.000000	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	245.000000	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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 2026/27												
Valuation:												
No. of properties		45	-	-	132	940	-	13	13	-	-	-
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)		5	-	-	5	5	-	5	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Fiat 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	0	-	-	0	0	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	0	-	-	0	0	-	-	-	-	-	-
Rating:												
Average rate	3	0,01	-	-	0,01	0,0025	-	0,0025	0,0025	-	-	-
Rate revenue budget (R '000)		1 046.000000	-	-	572.000000	2 710.000000	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		627.000000	-	-	343.000000	1 626.000000	-	18.000000	18.000000	-	-	-
Expected cash collection rate (%)	4	0,6	-	-	0,6	0,6	-	0,6	0,6	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	1 161.000000	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	245.000000	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			0,01	0,01	0,01	0,01	-	-	-
Residential properties - vacant land			0,01	0,01	0,01	0,01	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0,0025	0,0025	0,0025	0,0025	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			0,01	0,01	0,01	0,01	-	-	-
Communal land - residential			0,0025	0,0025	0,0025	0,0025	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			0,0025	0,0025	0,0025	0,0025	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0,01	0,01	0,01	0,01	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0,0025	0,0025	0,0025	0,0025	-	-	-
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 threshold 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/fixd fee (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Water usage - flat rate tariff (<i>c/kI</i>)		-	-	-	-	-	-	-	-
Water usage - life line tariff	(describe structure)	-	-	-	-	-	-	-	-
Water usage - Block 1 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 2 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 3 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 4 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 5 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 6 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixd fee (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Waste water - flat rate tariff (<i>c/kI</i>)		-	-	-	-	-	-	-	-
Volumetric charge - Block 1 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 2 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 3 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 4 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-

Electricity tariffs									
Domestic									
Basic charge/fixd fee (<i>Rands/month</i>)			-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)			-	-	-	-	-	-	-
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (<i>c/kwh</i>)			-	-	-	-	-	-	-
Flat rate tariff - prepaid(<i>c/kwh</i>)			-	-	-	-	-	-	-
Meter - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Other		2	-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixd 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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <i>[Insert blocks as applicable]</i>									
		(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 <i>[Insert blocks as applicable]</i>									
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>									
		(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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		7 813.00	7 812.00	8 244.00	8 270.00	8 270.00	8 270.00	-	12 451.00	12 451.00	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		7 813.00	7 812.00	8 244.00	8 270.00	8 270.00	8 270.00	50.6%	12 451.00	12 451.00	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		7 813.00	7 812.00	8 244.00	8 270.00	8 270.00	8 270.00	50.6%	12 451.00	12 451.00	-
% increase/-decrease		-	(0.0%)	5.5%	0.3%	-	-	15 930.2%	50.6%	-	(100.0%)
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 Umzimbe - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Bank Repurchase Agreements										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
Derivative Financial Assets										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
Municipal Bonds										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Shares Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Preference Shares Expense		-	-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	-	-

KZN213 Umzumbe - Supporting Table SA16 Investment particulars by maturity

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

KZN213 Umzumbe - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year v1 2027/28	Budget Year v2 2028/29
R thousand										
Borrowings										
Annuit and Bullet Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuit and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan		-	-	-	-	-	-	-	-	-
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-
Local Registered Stock										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Total Borrowings	1	-	-	-	-	-	-	-	-	-

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

KZN213 Umzumbe - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share	—	154 863	162 954	171 112	169 550	169 550	169 550	165 070	187 986	196 445
EPWP Incentive	—	4 846	6 277	1 400	1 428	1 428	1 428	1 509	1 578	1 649
Integrated National Electrification Programme	—	40 500	64 006	(2 563)	—	—	—	—	—	—
Municipal Drought Relief	—	—	—	—	—	—	—	—	—	—
Finance Management	—	5 600	7 450	1 800	1 900	1 822	1 822	2 100	2 197	2 295
Municipal Infrastructure Grant	—	—	—	—	2 067	24	24	188	197	205
Total Monetary Allocations		205 809	240 687	171 749	174 945	172 824	172 824	168 867	191 957	200 595
Total Operating/National Government		205 809	240 687	171 749	174 945	172 824	172 824	168 867	191 957	200 595
Provincial Government										
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts	—	-	1 000	2 000	2 079	2 020	2 020	1 954	2 044	2 136
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	—	9 783	29 518	(26)	-	6 560	6 560	5 940	6 213	6 493
Monetary Allocations										
Other transfers/grants [insert description]										
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Add grant description)_Rec	—	-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Operating	5	205 809	241 687	173 749	177 024	174 844	174 844	168 866 950	191 957 136	200 595 208
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	—	119 485	149 419	41 042	39 281	41 177	41 177	41 879 050	43 805 486	45 776 733
Municipal Disaster Recovery Grant	—	9 000 000	24 772 000	23 700 000	-	25 000 000	25 000 000	-	-	-
Monetary Allocations										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share	-	154 863	162 954	171 112	169 550	169 550	169 550	165 070	187 986	196 445
EPWP Incentive	-	4 846	6 277	1 400	1 428	1 428	1 428	1 509	1 578	1 649
Integrated National Electrification Programme	-	40 500	64 006	2 563	-	-	-	-	-	-
Municipal Drought Relief	-	-	-	-	-	-	-	-	-	-
Finance Management	-	5 600	7 450	1 800	1 900	1 822	1 822	2 100	2 197	2 295
Municipal Infrastructure Grant	-	-	-	-	2 067	24	24	188	197	205
Total Monetary Allocations		205 809	240 687	176 875	174 945	172 824	172 824	168 867	191 957	200 595
Total Operating/National Government		205 809	240 687	176 875	174 945	172 824	172 824	168 867	191 957	200 595
Provincial Government										
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	9 049	28 577	2 050	2 079	8 580	8 580	7 894	8 257	8 629
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	-	375	375	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		205 809	240 687	176 875	174 945	172 824	172 824	168 867	191 957	200 595
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	(40 500)	(61 443)	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	(9 000)	(24 712)	(19 272)	-	25 000	25 000	-	-	-
Municipal Infrastructure Grant	-	(119 485)	(147 129)	(43 331)	39 281	41 177	41 177	41 879	43 805	45 777
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
KwaZulu-Natal-DC 21 - Ugu-Infrastructure	-	27 538	27 538	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		205 809	240 687	176 875	174 945	172 824	172 824	168 867	191 957	200 595

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		50 946	77 733	637	5 395	3 274	3 274	3 797	3 972	4 150
Repayment of grants										
Conditions met - transferred to revenue		-	-	(5 126)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		50 946	77 733	5 763	5 395	3 274	3 274	3 797	3 972	4 150
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions met - transferred to revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total operating transfers and grants - CTBM	2	50 946	77 733	5 763	5 395	3 274	3 274	3 797	3 972	4 150
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
TOTAL TRANSFERS AND GRANTS - CTBM		50 946	77 733	5 763	5 395	3 274	3 274	3 797	3 972	4 150

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	1 858	1 955	2 053	2 044	-	-	1 035	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		1 858	1 955	2 053	2 044	-	-	1 035	-	-	-
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		707	767	330	-	234	234	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		707	767	330	-	234	234	-	-	-	-
Monetary Transfers to Groups of Individuals											
<i>Households</i>		4 817	3 028	1 299	173	907	907	897	174	182	190
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		4 817	3 028	1 299	173	907	907	897	174	182	190
TOTAL Monetary TRANSFERS AND GRANTS	6	7 382	5 751	3 682	2 218	1 141	1 141	1 932	174	182	190

In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	10	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		10	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		10	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	7 392	5 751	3 682	2 218	1 141	1 141	1 932	174	182	190

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary			11 123	10 631	12 154	11 456	11 456	11 456	13 175	13 781	14 401
Cell phone Allowance			1 591	1 614	1 564	1 685	1 642	1 642	1 938	2 027	2 118
Housing Allowance			-	-	-	-	-	-	-	-	-
In-kind Benefits			-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3 708	3 544	4 030	3 443	3 443	3 443	3 959	4 141	4 328
Office-bearer Allowance			-	-	-	-	-	-	-	-	-
Out of pocket Expenses			-	-	-	-	-	-	-	-	-
Travelling Allowance			7 207	6 546	7 438	6 300	6 300	6 300	6 300	6 590	6 886
Use of Personal Facilities			-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits			23 629	22 335	25 185	22 884	22 841	22 841	25 371	26 539	27 733
Social Contributions											
Medial Aid Benefits			-	-	-	-	-	-	-	-	-
Pension Fund Contributions			-	-	-	-	-	-	-	-	-
Total Social Contributions			-	-	-	-	-	-	-	-	-
Total Councillors			23 629	22 335	25 185	22 884	22 841	22 841	25 371	26 539	27 733
% increase		4		(5.5%)	12.8%	(9.1%)	(0.2%)	-	11.1%	4.6%	4.5%
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary			2 133	1 921	2 515	4 105	4 105	4 105	4 105	4 294	4 487
Bonuses			-	-	303	898	898	898	990	1 036	1 083
Allowance											
Accommodation, Travel and Incidental			236	107	131	1 368	1 368	1 368	-	-	-
Cellular and Telephone		3	-	-	199	102	102	102	102	107	111
Housing Benefits		3	-	-	-	-	-	-	-	-	-
Non-pensionable		3	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		3	700	631	778	457	457	457	1 368	1 431	1 996
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			936	738	1 107	1 928	1 928	1 928	1 470	1 538	2 107
Service Related Benefits											
Aging		3	-	36	-	-	-	-	-	-	-
Bonus		3	-	-	-	-	-	-	-	-	-
Danger Allowance		3	-	-	-	-	-	-	-	-	-
Entertainment		3	-	-	-	-	-	-	-	-	-
In-kind Benefits		3	-	-	-	-	-	-	-	-	-
Leave Pay		3	-	-	103	-	-	-	-	-	-
Lifeguard/Duty Squads			-	-	-	-	-	-	-	-	-
Long Service Award			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Scarcity		3	-	-	-	-	-	-	-	-	-
Standby Allowance		3	-	-	-	-	-	-	-	-	-
Tools Allowance		3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		3	-	-	-	-	-	-	-	-	-
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			-	-	-	-	-	-	-	-	-
Total Service Related Benefits			-	36	103	-	-	-	-	-	-
Total Salaries and Allowances			3 069	2 695	4 028	6 931	6 931	6 931	6 566	6 868	7 677
Social Contributions											
Bargaining Council			-	-	-	-	-	-	-	-	-
Group Life Insurance			-	-	-	-	-	-	-	-	-
Medical			-	-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-	-
Unemployment Insurance			-	-	-	-	-	-	-	-	-
Total Social Contributions			-	-	-	-	-	-	-	-	-
Post-retirement Benefit											
Medical		6	-	-	-	-	-	-	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit			-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			3 069	2 695	4 028	6 931	6 931	6 931	6 566	6 868	7 677
% increase		4		(12.2%)	49.5%	72.0%	-	-	(5.3%)	4.6%	11.8%
Other Municipal Staff											
Salaries and Allowances											
Basic Salary			40 303	44 357	45 832	53 916	46 805	46 805	49 788	52 079	54 422
Bonuses			-	-	-	2 153	1 919	1 919	-	-	-
Allowance											
Accommodation, Travel and Incidental			2 850	2 928	3 028	4 500	4 500	4 500	6 472	6 770	7 074
Cellular and Telephone		3	-	-	-	-	-	-	1 088	1 139	1 190
Housing Benefits		3	516	434	425	938	854	854	554	579	605
Non-pensionable			189	66	538	180	180	180	-	-	-

Travel or Motor Vehicle	3	7 197	6 567	6 400	7 677	6 282	6 282	-	-	-
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		10 751	9 995	10 391	13 295	11 816	11 816	8 114	8 488	8 870
Service Related Benefits										
Acting	3	666	285	498	215	215	215	-	-	-
Bonus	3	3 024	3 363	3 409	1 921	1 537	1 537	4 320	4 519	4 722
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade	3	-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	808	1 231	1 116	-	-	-	-	-	-
Lifeguard/Duty Squads	3	-	-	-	-	-	-	-	-	-
Long Service Award	3	45	105	297	208	203	203	-	-	-
Overtime	3	3 115	6 108	7 044	4 800	4 800	4 800	-	-	-
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	885	1 237	1 679	1 100	1 100	1 100	-	-	-
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	291	182	300	-	-	-	-	-	-
Leave gratuity	3	74	53	34	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		9 909	12 565	14 377	8 244	7 855	7 855	4 320	4 519	4 722
Total Salaries and Allowances		59 964	66 917	70 600	77 608	68 393	68 393	62 223	65 085	68 014
Social Contributions										
Bargaining Council		20	30	28	37	34	34	28	29	31
Group Life Insurance		-	-	-	3	3	3	-	-	-
Medical		2 044	2 080	2 358	6 274	5 397	5 397	8 208	8 586	8 972
Pension		5 962	6 197	6 504	8 632	7 328	7 328	8 780	9 184	9 597
Unemployment Insurance		308	343	357	479	429	429	648	678	708
Total Social Contributions		8 335	8 650	9 247	15 425	13 191	13 191	17 664	18 476	19 308
Post-retirement Benefit	6									
Medical		2 872	1 435	12 490	2 174	2 174	2 174	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		291	287	291	-	-	-	-	-	-
Total Post-retirement Benefit		3 163	1 722	12 781	2 174	2 174	2 174	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		71 461	77 288	92 628	95 207	83 758	83 758	79 887	83 562	87 322
% increase	4		8.2%	19.8%	2.8%	(12.0%)	-	(4.6%)	4.6%	4.5%
Total Parent Municipality		98 159	102 318	121 841	125 021	113 529	113 529	111 824	116 968	122 731
Board Members of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade	3									
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads	3									
Long Service Award	3									
Overtime	3									
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity	3									
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade	3									
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads	3									
Long Service Award	3									
Overtime	3									
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity	3									
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-

Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase										
Other Staff of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone										
Housing Benefits										
Non-pensionable										
Travel or Motor Vehicle										
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting										
Bonus										
Danger Allowance										
Entertainment										
Fire Brigade										
In-kind Benefits										
Leave Pay										
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity										
Standby Allowance										
Tools Allowance										
Uniform/Special/Protective Clothing										
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		98 159	102 318	121 841	125 021	113 529	113 529	111 824	116 968	122 731
% increase			4.2%	19.1%	2.6%	(9.2%)	-	(1.5%)	4.6%	4.9%
TOTAL MANAGERS AND STAFF		74 530	79 983	96 656	102 137	90 689	90 689	86 452	90 429	94 999

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

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.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		567138,12	-	260484,11	-	-	-
Chief Whip			-	-	-	-	-	-
Executive Mayor			708821,96	-	260484,11	-	-	-
Deputy Executive Mayor			567138,12	-	217 027	-	-	217 027
Executive Committee			2658463,8	-	1 750 817	-	-	1 750 817
Total for all other councillors			-	-	-	-	-	-
Total Councillors	8	-	-	-	1 967 844			1 967 844
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
List of each official 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	-	-	-	1 967 844	-		1 967 844

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	2024/25			Current Year 2025/26			Budget Year 2026/27		
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)			39	8	-	-	-	-	-	-	-
Board Members of municipal entities	4		-	-	-	-	-	-	-	-	-
Municipal employees											
Municipal Manager and Senior Managers	5		-	-	-	-	-	-	-	-	-
Other Managers	3		5	-	-	-	-	-	-	-	-
Professionals	7		19	-	-	-	-	-	-	-	-
Finance			28	24	4	-	-	-	-	-	-
Spatial/town planning			20	17	3	-	-	-	-	-	-
Information Technology			4	4	-	-	-	-	-	-	-
Roads			4	3	1	-	-	-	-	-	-
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	91	32	4	-	-	-	-	-	-
% increase						(100.0%)	(100.0%)	(100.0%)	-	-	-
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 of 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
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

KZN213 Umzumbe - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		17	17	17	17	17	17	17	17	17	17	17	17	200	209	219
Sale of Goods and Rendering of Services		20	20	20	20	20	20	20	20	20	20	20	20	235	246	257
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		458	458	458	458	458	458	458	458	458	458	458	458	5 500	5 753	6 012
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		33	33	33	33	33	33	33	33	33	33	33	33	400	418	437
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		38	38	38	38	38	38	38	38	38	38	38	38	459	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		55	55	55	55	55	55	55	55	55	55	55	55	654	684	715
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	13 023	13 609
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	176 761	200 214	209 224
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		42	42	42	42	42	42	42	42	42	42	42	42	500	523	547
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		16 430	16 430	16 430	16 430	16 430	16 430	16 430	16 430	16 430	16 430	16 430	16 430	197 160	221 071	231 019
Expenditure																
Employee related costs		7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	86 452	90 429	94 999
Remuneration of councillors		2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	25 371	26 539	27 733
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		122	122	122	122	122	122	122	122	122	122	122	122	1 469	1 537	1 606
Debt impairment		(189)	(189)	(189)	(189)	(189)	(189)	(189)	(189)	(189)	(189)	(189)	(189)	(2 274)	(2 379)	(2 486)
Depreciation, amortisation and impairment		2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	26 791	28 024	29 285
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	32 156	33 635	35 156
Transfers and subsidies		14	14	14	14	14	14	14	14	14	14	14	14	174	182	190
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	30 541	31 946	32 954
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	200 681	209 912	219 436
Surplus/(Deficit)		(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(3 521)	11 159	11 583
Transfers and subsidies - capital (monetary allocations)		3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	41 879	43 805	45 777
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360

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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	16 603	32 689	34 160
Vote 2 - Finance and Administration		13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	160 130	167 496	175 033
Vote 3 - Planning and Development		466	466	466	466	466	466	466	466	466	466	466	466	5 590	5 847	6 110
Vote 4 - Road Transport		3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	42 224	44 166	46 154
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	13 833	14 469	15 120
Vote 8 - Community and Social Services2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		17	17	17	17	17	17	17	17	17	17	17	17	200	209	219
Vote 13 - Energy Sources		38	38	38	38	38	38	38	38	38	38	38	38	459	-	-
Vote 14 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	239 039	264 877	276 796
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	39 490	41 307	43 166
Vote 2 - Finance and Administration		7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	92 569	96 827	100 955
Vote 3 - Planning and Development		1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	18 479	19 330	20 399
Vote 4 - Road Transport		1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	20 247	21 178	22 238
Vote 5 - Internal Audit		262	262	262	262	262	262	262	262	262	262	262	262	3 141	3 286	3 434
Vote 6 - Sport and Recreation		22	22	22	22	22	22	22	22	22	22	22	22	261	273	285
Vote 7 - Community and Social Services		101	101	101	101	101	101	101	101	101	101	101	101	1 216	1 272	1 329
Vote 8 - Community and Social Services2		383	383	383	383	383	383	383	383	383	383	383	383	4 591	4 802	5 018
Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	15 797	16 523	17 267
Vote 12 - Waste Management		141	141	141	141	141	141	141	141	141	141	141	141	1 686	1 764	1 843
Vote 13 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Environmental Protection		267	267	267	267	267	267	267	267	267	267	267	267	3 204	3 351	3 502
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	200 681	209 912	219 436
Surplus/(Deficit) before assoc.		3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360

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

KZN213 Umzumbe - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		14 728	14 728	14 728	14 728	14 728	14 728	14 728	14 728	14 728	14 728	14 728	14 728	176 733	200 185	209 193
Executive and council		1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	16 603	32 689	34 160
Finance and administration		13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	13 344	160 130	167 496	175 033
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	13 833	14 469	15 120
Community and social services		1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	13 833	14 469	15 120
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 985	3 985	3 985	3 985	3 985	3 985	3 985	3 985	3 985	3 985	3 985	3 984	47 814	50 014	52 264
Planning and development		466	466	466	466	466	466	466	466	466	466	466	466	5 590	5 847	6 110
Road transport		3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	3 519	42 224	44 166	46 154
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		55	55	55	55	55	55	55	55	55	55	55	55	659	209	219
Energy sources		38	38	38	38	38	38	38	38	38	38	38	38	459	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		17	17	17	17	17	17	17	17	17	17	17	17	200	209	219
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	19 920	239 039	264 877	276 796
Expenditure - Functional																
Governance and administration		11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	135 201	141 420	147 555
Executive and council		3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	3 291	39 490	41 307	43 166
Finance and administration		7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	7 714	92 569	96 827	100 955
Internal audit		262	262	262	262	262	262	262	262	262	262	262	262	3 141	3 286	3 434
Community and public safety		1 822	1 822	1 822	1 822	1 822	1 822	1 822	1 822	1 822	1 822	1 822	1 822	21 864	22 870	23 899
Community and social services		484	484	484	484	484	484	484	484	484	484	484	484	5 807	6 074	6 347
Sport and recreation		22	22	22	22	22	22	22	22	22	22	22	22	261	273	285
Public safety		1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	15 797	16 523	17 267
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 494	3 494	3 494	3 494	3 494	3 494	3 494	3 494	3 494	3 494	3 494	3 494	41 930	43 858	46 139
Planning and development		1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	1 540	18 479	19 330	20 399
Road transport		1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	20 247	21 178	22 238
Environmental protection		267	267	267	267	267	267	267	267	267	267	267	267	3 204	3 351	3 502
Trading services		141	141	141	141	141	141	141	141	141	141	141	141	1 686	1 764	1 843
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		141	141	141	141	141	141	141	141	141	141	141	141	1 686	1 764	1 843
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	16 723	200 681	209 912	219 436
Surplus/(Deficit) before assoc.		3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	3 196	38 358	54 964	57 360

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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		730	730	730	730	730	730	730	730	730	730	730	730	8 757	9 105	9 515
Vote 3 - Planning and Development		2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	28 800	30 125	31 481
Vote 4 - Road Transport		752	752	752	752	752	752	752	752	752	752	752	752	9 023	9 438	9 863
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		43	43	43	43	43	43	43	43	43	43	43	43	522	546	570
Vote 8 - Community and Social Services2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		36	36	36	36	36	36	36	36	36	36	36	36	435	455	475
Vote 12 - Waste Management		11	11	11	11	11	11	11	11	11	11	11	11	130	136	143
Vote 13 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	47 667	49 805	52 047
Total Capital Expenditure	2	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	47 667	49 805	52 047

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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		730	730	730	730	730	730	730	730	730	730	730	730	8 757	9 105	9 515
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		730	730	730	730	730	730	730	730	730	730	730	730	8 757	9 105	9 515
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		80	80	80	80	80	80	80	80	80	80	80	80	957	1 001	1 046
Community and social services		43	43	43	43	43	43	43	43	43	43	43	43	522	546	570
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		36	36	36	36	36	36	36	36	36	36	36	36	435	455	475
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	37 823	39 563	41 344
Planning and development		2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	28 800	30 125	31 481
Road transport		752	752	752	752	752	752	752	752	752	752	752	752	9 023	9 438	9 863
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		11	11	11	11	11	11	11	11	11	11	11	11	130	136	143
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		11	11	11	11	11	11	11	11	11	11	11	11	130	136	143
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	47 667	49 805	52 047
Funded by:																
National Government		3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	36 258	37 926	39 633
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (inter-fund allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	3 022	36 258	37 926	39 633
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		951	951	951	951	951	951	951	951	951	951	951	951	11 409	11 879	12 414
Total Capital Funding		3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	3 972	47 667	49 805	52 047

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 SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	657	657	657	657	657	657	657	657	657	657	657	657	7 889	7 814	8 166
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	15	15	15	15	15	15	15	15	15	15	15	15	184	192	201
Rental of facilities and equipment	38	38	38	38	38	38	38	38	38	38	38	38	460	481	503
Interest earned - external investments	458	458	458	458	458	458	458	458	458	458	458	458	5 500	5 753	6 012
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	14 730	176 761	200 214	209 224
Other revenue	129	129	129	129	129	129	129	129	129	129	129	129	1 550	1 069	1 118
Cash Receipts by Source	16 029	16 029	16 029	16 029	16 029	16 029	16 029	16 029	16 029	16 029	16 029	16 029	192 344	215 524	225 223
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	3 490	41 879	43 805	45 777
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	42	42	42	42	42	42	42	42	42	42	42	42	500	523	547
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	19 560	19 560	19 560	19 560	19 560	19 560	19 560	19 560	19 560	19 560	19 560	19 560	234 723	259 853	271 546
Cash Payments by Type															
Employee related costs	7 349	7 349	7 349	7 349	7 349	7 349	7 349	7 349	7 349	7 349	7 349	7 349	88 188	92 244	96 896
Remuneration of councillors	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	25 371	26 539	27 733
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition inventory - water and other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	36 279	37 948	39 664
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	14	14	14	14	14	14	14	14	14	14	14	14	174	182	190
Other expenditure	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	31 989	33 461	34 966
Cash Payments by Type	15 167	15 167	15 167	15 167	15 167	15 167	15 167	15 167	15 167	15 167	15 167	15 167	182 002	190 374	199 449
Other Cash Flows/Payments by Type															
Capital assets	4 568	4 568	4 568	4 568	4 568	4 568	4 568	4 568	4 568	4 568	4 568	4 568	54 817	57 276	59 854
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	19 735	19 735	19 735	19 735	19 735	19 735	19 735	19 735	19 735	19 735	19 735	19 735	236 819	247 650	259 303
NET INCREASE/(DECREASE) IN CASH HELD	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2 096)	12 203	12 243
Cash/cash equivalents at the month/year begin:	8 595	8 420	8 246	8 071	7 896	7 722	7 547	7 372	7 198	7 023	6 848	6 674	8 595	6 499	18 702
Cash/cash equivalents at the month/year end:	8 420	8 246	8 071	7 896	7 722	7 547	7 372	7 198	7 023	6 848	6 674	6 499	6 499	18 702	30 945

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
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.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			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 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand														
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			447 685	476 491	493 745	4 870	3 043	3 043	1 565	1 637	1 711
Roads Infrastructure			447 685	476 491	493 745	3 565	3 043	3 043	870	910	950
Roads			447 685	476 491	493 745	2 174	2 174	2 174	-	-	-
Road Structures			-	-	-	1 391	870	870	870	910	950
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	1 304	-	-	696	728	760
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	1 304	-	-	696	728	760
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	19 269	11 581	23 414	22 496	26 003	26 003	27 322	28 579	29 865
Community Facilities	19 204	-	-	-	-	-	87	91	95
Halls	19 204	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Critches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	87	91	95
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	65	11 581	23 414	22 496	26 003	26 003	27 235	28 488	29 770
Indoor Facilities	-	7 046	21 014	18 105	4 930	4 930	5 165	5 403	5 646
Outdoor Facilities	65	4 535	2 399	4 391	21 073	21 073	22 070	23 085	24 124
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	31 397	52 945	21 777	870	696	696	-	-	-
Operational Buildings	31 397	52 945	21 777	870	696	696	-	-	-
Municipal Offices	31 397	52 945	21 777	870	696	696	-	-	-
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	1 754	1 530	-	216	580	580	270	227	238
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1 754	1 530	-	216	580	580	270	227	238
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 754	1 530	-	216	580	580	270	227	238
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	519	1 039	1 039	435	455	476
Computer Equipment	-	-	-	519	1 039	1 039	435	455	476
Furniture and Office Equipment	6 699	7 209	7 159	408	90	90	174	182	190
Furniture and Office Equipment	6 699	7 209	7 159	408	90	90	174	182	190
Machinery and Equipment	21 820	21 119	23 173	4 508	782	782	2 739	2 865	2 994
Machinery and Equipment	21 820	21 119	23 173	4 508	782	782	2 739	2 865	2 994
Transport Assets	16 995	16 307	-	-	-	-	3 478	3 638	3 802
Transport Assets	16 995	16 307	-	-	-	-	3 478	3 638	3 802
Land	-	-	3 478	-	-	-	-	-	-
Land	-	-	3 478	-	-	-	-	-	-
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	545 619	587 182	572 747	33 887	32 233	35 983	37 583	39 276

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 €

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

2022/23 Outcome - Supporting Table SA340 Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2 369	19 919	4 332	12 676	16 228	16 228	9 023	9 438	9 863
Roads Infrastructure		1 995	19 520	3 927	12 676	16 228	16 228	9 023	9 438	9 863
Roads		1 848	19 373	3 927	12 676	16 228	16 228	9 023	9 438	9 863
Road Structures		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		374	399	404	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		374	399	404	-	-	-	-	-	-
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		-	-	399	87	-	-	87	91	95
Community Facilities		-	-	399	87	-	-	87	91	95
Halls		-	-	399	87	-	-	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	1 463	1 463	1 918	-	-	-	2 226	2 328	2 433	
Operational Buildings	1 463	1 463	1 918	-	-	-	2 226	2 328	2 433	
Municipal Offices	1 463	1 463	1 918	-	-	-	2 226	2 328	2 433	
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	3 832	21 382	6 648	12 763	16 228	16 228	11 336	11 858	12 391
Renewal of Existing Assets as % of total capex		0.6%	3.1%	1.1%	24.4%	21.2%	21.2%	23.8%	23.8%	23.8%
Renewal of Existing Assets as % of deprecn"		16.3%	82.0%	16.1%	47.6%	60.6%	60.6%	42.3%	42.3%	42.3%

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 expenditure

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

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure			29 285	6 211	6 058	2 609	1 043	1 043	3 658	3 826	3 998
Roads Infrastructure			29 285	6 211	6 058	2 609	1 043	1 043	3 658	3 826	3 998
Roads			29 285	6 211	6 058	2 609	1 043	1 043	3 658	3 826	3 998
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			469	722	-	519	522	522	361	377	394
Community Facilities			469	722	-	519	522	522	361	377	394
Halls			469	722	-	519	522	522	361	377	394
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	1 726	513	655	1 129	1 736	1 736	348	364	380	
Operational Buildings	1 726	513	655	1 129	1 736	1 736	348	364	380	
Municipal Offices	1 690	488	655	870	1 649	1 649	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	35	25	-	260	87	87	348	364	380	
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	3	1	6	43	17	17	-	-	-	
Computer Equipment	3	1	6	43	17	17	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	2 942	1 825	1 633	1 086	1 174	1 174	1 304	1 364	1 426	
Machinery and Equipment	2 942	1 825	1 633	1 086	1 174	1 174	1 304	1 364	1 426	
Transport Assets	1 016	922	928	652	1 000	1 000	870	910	950	
Transport Assets	1 016	922	928	652	1 000	1 000	870	910	950	
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	35 440	10 195	9 279	6 039	5 493	5 493	6 541	6 841	7 149
R&M as a % of PPE & Investment Property		8.1%	2.1%	1.8%	1.5%	1.3%	1.3%	1.4%	1.4%	1.5%
R&M as % Operating Expenditure		14.0%	4.1%	3.6%	2.7%	2.7%	2.7%	5.2%	3.4%	3.4%

KZN213 Umzumbe - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11 874	12 423	13 695	16 174	16 174	16 174	16 174	16 918	17 679
Roads Infrastructure		11 874	12 423	13 695	16 174	16 174	16 174	16 174	16 918	17 679
Roads		11 874	12 423	13 695	16 174	16 174	16 174	16 174	16 918	17 679
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	6 968	7 578	7 787	6 087	6 087	6 087	6 087	6 367	6 653
Community Facilities	6 968	7 578	7 787	6 087	6 087	6 087	6 087	6 367	6 653
Halls	6 968	7 578	7 787	6 087	6 087	6 087	6 087	6 367	6 653
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	247	1 492	15 410	-	-	-	-	-	-
Operational Buildings	247	1 492	15 410	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	247	1 492	15 410	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	80	64	42	96	96	96	96	100	105
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	80	64	42	96	96	96	96	100	105
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	80	64	42	96	96	96	96	100	105
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	836	1 000	864	783	783	783	783	819	855
Computer Equipment	836	1 000	864	783	783	783	783	819	855
Furniture and Office Equipment	440	583	607	522	522	522	522	546	570
Furniture and Office Equipment	440	583	607	522	522	522	522	546	570
Machinery and Equipment	1 480	1 479	1 379	1 739	1 739	1 739	1 739	1 819	1 901
Machinery and Equipment	1 480	1 479	1 379	1 739	1 739	1 739	1 739	1 819	1 901
Transport Assets	1 630	1 445	1 621	1 391	1 391	1 391	1 391	1 455	1 521
Transport Assets	1 630	1 445	1 621	1 391	1 391	1 391	1 391	1 455	1 521
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	23 555	26 064	41 404	26 791	26 791	26 791	26 791	28 024	29 285

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		82 125	71 284	45 672	5 304	28 059	28 059	-	-	-
Roads Infrastructure		82 125	71 284	45 672	5 304	28 059	28 059	-	-	-
Roads		82 125	71 284	45 672	5 304	28 059	28 059	-	-	-
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		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
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		57	57	-	435	50	50	348	364	380
Community Facilities		-	-	-	435	50	50	348	364	380
Halls		-	-	-	435	50	50	348	364	380
Centres		-	-	-	-	-	-	-	-	-
Crièches		-	-	-	-	-	-	-	-	-
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		57	57	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		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 Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local 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	82 182	71 342	45 672	5 739	28 109	28 109	348	364	380
Upgrading of Existing Assets as % of total capex		13.0%	10.5%	7.3%	11.0%	36.7%	36.7%	0.7%	0.7%	0.7%
Upgrading of Existing Assets as % of deprecn*		348.9%	273.7%	110.3%	21.4%	104.9%	104.9%	1.3%	1.3%	1.3%
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 expenditure

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		–	–	–				
Vote 2 - Finance and Administration		8 757	9 105	9 515				
Vote 3 - Planning and Development		28 800	30 125	31 481				
Vote 4 - Road Transport		9 023	9 438	9 863				
Vote 5 - Internal Audit		–	–	–				
Vote 6 - Sport and Recreation		–	–	–				
Vote 7 - Community and Social Services		522	546	570				
Vote 8 - Community and Social Services2		–	–	–				
Vote 9 - Housing		–	–	–				
Vote 10 - Other		–	–	–				
Vote 11 - Public Safety		435	455	475				
Vote 12 - Waste Management		130	136	143				
Vote 13 - Energy Sources		–	–	–				
Vote 14 - Environmental Protection		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		47 667	49 805	52 047	–	–	–	–
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 - Waste Management								
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		47 667	49 805	52 047	–	–	–	–

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)

[illegible]

