j

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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National Treasury
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

Printing Instructions

Showing / Hiding Columns

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Important documents which provide essential assistance

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

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Executive and Council	Vote 1	**Executive and Council**		1
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - Mayor and Council	11
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 Transaport	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
Vote 13 - Energy Sources	2.1	Administrative and Corporate Support	2.1 - Administrative and Corporate Support	21
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 Eng	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
	7.7	Child Care Facilities	7.7 - Child Care Facilities	77
	7.8	Cultural Matters	7.8 - Cultural Matters	78
	7.9	Disaster Management	7.9 - Disaster Management	79
	7.10	Libraries and Archives	7.10 - Libraries and Archives	710
	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	
Web Address	**www.umzumbe.gov.za**
e-mail Address	**umzumbe@umzumbe.gov.za**

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

B. CONTACT INFORMATION	
Postal address:	
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City / Town	HIBBEREDENE
Postal Code	4220
Street address	
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City / Town	UMTHWALUME
Postal Code	4186
General Contacts	
Telephone number	399720005
Fax number	0399720099

C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the**	
ID Number		ID Number	
Title	Mr.	Title	Mr
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Mayor/Executive Mayor:		**Secretary/PA to the**	
ID Number	7110025676081	ID Number	8306010496084
Title	Mr.	Title	Miss
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Cell number	0829550606	Cell number	0822160527
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Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
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Name	Mlungisi Ndlovu	Name	Sibusiso Mthembu
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Cell number	064 6314174	Cell number	073 244 9161
Fax number	0399720099	Fax number	0979720099
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D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Mr
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Telephone number	0399720005	Telephone number	039 9720005
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ID Number	8111290733085	ID Number	8705220286080
Title	Ms	Title	Miss
Name	Tholakele Nhlengwa	Name	Khombisile Ntombikhona Gumede
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Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Mr	Title	Mr.
Name	Thembalihle Ngilande	Name	Njabulo Jwara
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Cell number	061 4079609	Cell number	
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ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

KZN213 Umzumbe - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	8 244	8 270	12 623	12 451	12 451	12 451	12 605	13 451	14 069	14 702
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	178 428	170 076	182 297
Other own revenue	983	4 788	638	15 627	15 687	15 687	189	3 196	12 269	12 823
Total Revenue (excluding capital transfers and contributions)	177 964	189 489	200 444	211 102	215 541	215 541	143 434	200 774	202 377	216 053
Employee costs	74 530	79 983	96 656	102 137	90 731	90 731	54 055	90 481	94 644	98 903
Remuneration of councillors	23 629	22 335	25 185	22 884	22 841	22 841	15 462	19 561	20 461	21 382
Depreciation, amortisation and impairment	23 555	26 064	41 404	26 791	26 791	26 791	–	30 810	32 227	33 677
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	(756)	(791)	(826)
Transfers and subsidies	7 392	5 751	3 682	2 218	1 141	1 141	1 932	696	728	760
Other expenditure	121 315	109 059	87 478	64 789	67 130	67 130	54 474	70 664	73 032	76 318
Total Expenditure	253 222	247 251	257 380	220 253	207 161	207 161	126 750	211 456	220 301	230 214
Surplus/(Deficit)	(75 259)	(57 762)	(56 936)	(9 151)	8 380	8 380	16 684	(10 682)	(17 924)	(14 161)
Transfers and subsidies - capital (monetary allocations)	47 552	43 357	62 603	39 281	66 177	66 177	41 702	40 212	43 000	45 000
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	29 530	25 076	30 839
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	29 530	25 076	30 839
Capital expenditure & funds sources										
Capital expenditure	(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	53 645	51 381	53 293
Transfers recognised - capital	(5 549)	(3 382)	43 976	34 345	62 465	62 465	15 167	38 087	41 102	42 552
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	(12 598)	51 654	–	18 043	14 104	14 104	551 060	15 558	10 279	10 741
Total sources of capital funds	(18 147)	48 272	43 976	52 389	76 569	76 569	566 227	53 645	51 381	53 293
Financial position										
Total current assets	121 051	72 225	3 324	63 345	83 392	83 392	42 140	21 206	22 439	28 484
Total non current assets	600 024	644 973	699 682	680 585	719 318	719 318	734 632	475 900	493 060	514 848
Total current liabilities	35 121	49 655	44 426	45 018	61 658	61 658	57 584	39 188	42 329	44 234
Total non current liabilities	2 214	2 480	2 576	2 404	2 404	2 404	2 576	4 611	4 823	5 040
Community wealth/Equity	2 634 194	2 391 603	578 928	696 507	738 647	738 647	360 128	453 307	468 347	494 057
Cash flows										
Net cash from (used) operating	(831 530)	(1 122 228)	(192 888)	49 610	91 147	91 147	(72 377)	44 517	42 219	48 753
Net cash from (used) investing	–	–	–	(60 247)	(88 055)	(88 055)	–	(59 875)	(57 187)	(59 300)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	(831 530)	(1 122 228)	(181 690)	18 409	32 139	32 139	(68 894)	(6 763)	(21 731)	(32 278)
Cash backing/surplus reconciliation										
Cash and investments available	(831 530)	(1 122 228)	(181 690)	18 409	32 139	32 139	(68 894)	(6 763)	(21 731)	(32 278)
Application of cash and investments	6 418	18 595	23 745	10 802	25 650	25 650	35 700	4 369	1 714	1 850
Balance - surplus (shortfall)	(837 947)	(1 140 822)	(205 435)	7 607	6 488	6 488	(104 594)	(11 131)	(23 444)	(34 128)
Asset management										
Asset register summary (WDV)	436 223	476 690	519 290	396 056	429 947	429 947		458 530	474 890	486 838
Depreciation	23 555	26 064	41 404	26 791	26 791	26 791		30 810	32 227	33 677
Renewal and Upgrading of Existing Assets	86 014	92 724	52 320	18 502	44 336	44 336		11 478	11 976	12 515
Repairs and Maintenance	35 440	10 195	9 279	6 039	5 493	5 493		5 961	6 235	6 516
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		
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
Revenue - Functional										
Governance and administration		**176 252**	**181 902**	**195 119**	**160 103**	**166 519**	**166 519**	**173 573**	**178 562**	**190 688**
Executive and council		–	–	–	13 943	19 012	19 012	16 881	16 182	18 912
Finance and administration		176 252	181 902	195 119	146 160	147 507	147 507	156 692	162 380	171 776
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**6 814**	**14 027**	**14 027**	**12 551**	**6 981**	**7 291**
Community and social services		–	–	–	6 488	13 650	13 650	12 551	6 981	7 291
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	326	377	377	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**49 265**	**50 955**	**66 038**	**68 990**	**86 696**	**86 696**	**54 203**	**50 217**	**53 024**
Planning and development		1 713	7 598	3 436	6 557	8 039	8 039	11 713	6 776	7 524
Road transport		47 552	43 357	62 603	62 433	78 658	78 658	42 490	43 441	45 500
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**–**	**–**	**1 889**	**14 475**	**14 475**	**14 475**	**659**	**9 616**	**10 051**
Energy sources		–	–	1 889	14 475	14 475	14 475	459	9 407	9 832
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	200	209	219
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**225 518**	**232 858**	**263 047**	**250 382**	**281 718**	**281 718**	**240 986**	**245 377**	**261 053**
Expenditure - Functional										
Governance and administration		**145 078**	**148 640**	**173 604**	**143 955**	**144 737**	**144 737**	**151 060**	**157 859**	**164 963**
Executive and council		51 943	50 364	52 922	43 572	43 350	43 350	43 060	45 041	47 068
Finance and administration		91 967	96 735	118 634	97 501	98 950	98 950	107 330	112 117	117 163
Internal audit		1 167	1 542	2 048	2 882	2 436	2 436	670	700	732
Community and public safety		**26 198**	**33 068**	**43 114**	**26 255**	**23 709**	**23 709**	**18 378**	**19 223**	**20 088**
Community and social services		13 812	16 451	25 729	7 663	8 048	8 048	6 861	7 177	7 500
Sport and recreation		786	313	285	173	174	174	–	–	–
Public safety		10 619	15 330	16 038	17 234	14 302	14 302	11 516	12 046	12 588
Housing		981	974	1 062	1 185	1 185	1 185	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**69 438**	**58 971**	**31 851**	**33 168**	**25 750**	**25 750**	**40 948**	**42 099**	**43 994**
Planning and development		27 512	40 677	10 582	12 739	7 534	7 534	19 689	19 862	20 756
Road transport		41 926	17 509	21 236	12 375	10 938	10 938	18 955	19 827	20 719
Environmental protection		–	785	33	8 054	7 277	7 277	2 304	2 410	2 519
Trading services		**12 510**	**6 572**	**8 812**	**16 875**	**12 965**	**12 965**	**1 070**	**1 120**	**1 170**
Energy sources		9 426	3 405	5 295	14 326	6 692	6 692	382	399	417
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		3 084	3 167	3 517	2 549	6 274	6 274	688	720	753
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**253 222**	**247 251**	**257 380**	**220 253**	**207 161**	**207 161**	**211 456**	**220 301**	**230 214**
Surplus/(Deficit) for the year		**(27 705)**	**(14 394)**	**5 666**	**30 130**	**74 557**	**74 557**	**29 530**	**25 076**	**30 839**

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		
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
Revenue - Functional										
Municipal governance and administration		176 252	181 902	195 119	160 103	166 519	166 519	173 573	178 562	190 688
Executive and council		–	–	–	13 943	19 012	19 012	16 881	16 182	18 912
Mayor and Council		–	–	–	12 716	11 593	11 593	9 694	11 071	11 912
Municipal Manager, Town Secretary and		–	–	–	1 226	7 418	7 418	7 188	5 112	7 000
Finance and administration		176 252	181 902	195 119	146 160	147 507	147 507	156 692	162 380	171 776
Administrative and Corporate Support		343	175	461	116 441	117 464	117 464	113 875	116 817	119 653
Asset Management		–	–	–	–	–	–	1 200	1 255	1 312
Finance		175 909	181 727	194 658	29 719	30 044	30 044	41 617	44 307	50 812
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity		–	–	–	–	–	–	–	–	–
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	12 551	6 981	7 291
Community and social services		–	–	–	6 488	13 650	13 650	12 551	6 981	7 291
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and		–	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	5 109	12 430	12 430	11 397	5 554	5 864
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	1 427	1 427
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		–	–	–	326	377	377	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		49 265	50 955	66 038	68 990	86 696	86 696	54 203	50 217	53 024
Planning and development		1 713	7 598	3 436	6 557	8 039	8 039	11 713	6 776	7 524
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs		1 699	1 431	1 400	–	180	180	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		2	1 005	2 000	6 535	7 832	7 832	11 731	6 795	7 543
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		13	5 163	36	22	27	27	(17)	(18)	(19)
Project Management Unit		–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		47 552	43 357	62 603	62 433	78 658	78 658	42 490	43 441	45 500
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		47 552	43 357	62 603	62 433	78 658	78 658	42 490	43 441	45 500
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	9 616	10 051
Energy sources		–	–	1 889	14 475	14 475	14 475	459	9 407	9 832
Electricity		–	–	1 889	14 475	14 475	14 475	459	9 407	9 832
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	2	225 518	232 858	263 047	250 382	281 718	281 718	240 986	245 377	261 053
Expenditure - Functional										
Municipal governance and administration		145 078	148 640	173 604	143 955	144 737	144 737	151 060	157 859	164 963
Executive and council		51 943	50 364	52 922	43 572	43 350	43 350	43 060	45 041	47 068
Mayor and Council		50 065	49 455	51 038	41 968	41 889	41 889	41 293	43 193	45 136
Municipal Manager, Town Secretary and		1 878	909	1 884	1 604	1 462	1 462	1 767	1 848	1 932
Finance and administration		91 967	96 735	118 634	97 501	98 950	98 950	107 330	112 117	117 163
Administrative and Corporate Support		30 766	28 072	23 724	33 161	30 407	30 407	39 759	41 438	43 303
Asset Management		34 110	37 917	40 933	34 869	36 215	36 215	39 515	41 333	43 193
Finance		18 920	21 317	31 665	20 923	18 947	18 947	22 610	23 650	24 714
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	2	2	2
Information Technology		2 799	2 116	2 140	2 784	2 964	2 964	680	712	744
Legal Services		266	3 146	15 631	443	5 926	5 926	4 544	4 753	4 967
Marketing, Customer Relations, Publicity		795	84	355	260	213	213	–	–	–
Property Services		–	–	–	348	348	348	68	71	74
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		1 167	1 542	2 048	2 882	2 436	2 436	670	700	732
Governance Function		1 167	1 542	2 048	2 882	2 436	2 436	670	700	732
Community and public safety		26 198	33 068	43 114	26 255	23 709	23 709	18 378	19 223	20 088
Community and social services		13 812	16 451	25 729	7 663	8 048	8 048	6 861	7 177	7 500
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		120	–	–	–	–	–	–	–	–
Animal Care and Diseases		11	11	11	–	3	3	–	–	–
Cemeteries, Funeral Parlours and		821	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		1 680	2 657	15 583	1 883	2 137	2 137	1 496	1 564	1 635
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		2 235	4 214	3 001	1 900	1 552	1 552	591	619	646
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	4 774	4 994	5 218
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		77	153	–	–	49	49	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		786	313	285	173	174	174	–	–	–
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		786	313	285	173	174	174	–	–	–
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		10 619	15 330	16 038	17 234	14 302	14 302	11 516	12 046	12 588
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		8 268	12 612	12 861	14 320	10 834	10 834	11 516	12 046	12 588
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		2 351	2 719	3 177	2 914	3 468	3 468	–	–	–
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		69 438	58 971	31 851	33 168	25 750	25 750	40 948	42 099	43 994
Planning and development		27 512	40 677	10 582	12 739	7 534	7 534	19 689	19 862	20 756
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs		8 188	9 793	3 420	346	2 037	2 037	1 957	2 047	2 139
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		10 447	15 409	4 571	7 223	2 932	2 932	9 023	9 438	9 863
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		8 877	15 475	2 592	3 036	1 494	1 494	8 709	8 378	8 755
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	18 955	19 827	20 719
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		41 926	17 509	21 236	12 375	10 938	10 938	18 955	19 827	20 719
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		–	785	33	8 054	7 277	7 277	2 304	2 410	2 519
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	1 299	1 457	1 457	2 261	2 365	2 471
Nature Conservation		–	785	33	6 755	5 820	5 820	43	45	48
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		12 510	6 572	8 812	16 875	12 965	12 965	1 070	1 120	1 170
Energy sources		9 426	3 405	5 295	14 326	6 692	6 692	382	399	417
Electricity		9 426	3 405	5 295	14 326	6 692	6 692	382	399	417
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	688	720	753
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		88	20	19	309	325	325	480	502	525
Solid Waste Removal		167	327	47	–	–	–	124	130	135
Street Cleaning		2 829	2 820	3 451	2 240	5 948	5 948	85	88	92
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	211 456	220 301	230 214
Surplus/(Deficit) for the year		(27 705)	(14 394)	5 666	30 130	74 557	74 557	29 530	25 076	30 839

References

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

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

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

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

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		
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
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	13 943	19 012	19 012	16 881	16 182	18 912
Vote 2 - Finance and Administration		176 252	181 902	195 119	146 160	147 507	147 507	156 692	162 380	171 776
Vote 3 - Planning and Development		1 713	7 598	3 436	6 557	8 039	8 039	11 713	6 776	7 524
Vote 4 - Road Transaport		47 552	43 357	62 603	62 433	78 658	78 658	42 490	43 441	45 500
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	6 488	13 650	13 650	12 551	6 981	7 291
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	9 407	9 832
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**225 518**	**232 858**	**263 047**	**250 382**	**281 718**	**281 718**	**240 986**	**245 377**	**261 053**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Executive and Council		51 943	50 364	52 922	43 572	43 350	43 350	43 060	45 041	47 068
Vote 2 - Finance and Administration		91 967	96 735	118 634	97 501	98 950	98 950	107 330	112 117	117 163
Vote 3 - Planning and Development		27 512	40 677	10 582	12 739	7 534	7 534	19 689	19 862	20 756
Vote 4 - Road Transaport		41 926	17 509	21 236	12 375	10 938	10 938	18 955	19 827	20 719
Vote 5 - Internal Audit		1 167	1 542	2 048	2 882	2 436	2 436	670	700	732
Vote 6 - Sport and Recreation		786	313	285	173	174	174	–	–	–
Vote 7 - Community and Social Services		4 944	7 035	18 595	3 783	3 741	3 741	2 087	2 183	2 281
Vote 8 - Community and Social Services2		8 868	9 416	7 134	3 880	4 306	4 306	4 774	4 994	5 218
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	11 516	12 046	12 588
Vote 12 - Waste Management		3 084	3 167	3 517	2 549	6 274	6 274	688	720	753
Vote 13 - Energy Sources		9 426	3 405	5 295	14 326	6 692	6 692	382	399	417
Vote 14 - Environmental Protection		–	785	33	8 054	7 277	7 277	2 304	2 410	2 519
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**253 222**	**247 251**	**257 380**	**220 253**	**207 161**	**207 161**	**211 456**	**220 301**	**230 214**
Surplus/(Deficit) for the year	2	**(27 705)**	**(14 394)**	**5 666**	**30 130**	**74 557**	**74 557**	**29 530**	**25 076**	**30 839**

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

KZN211 Vulamehlo - 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		
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
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	13 943	19 012	19 012	16 881	16 182	18 912
1.1 - Mayor and Council		–	–	–	12 716	11 593	11 593	9 694	11 071	11 912
1.2 - Municipal Manager, Town Secretary and C		–	–	–	1 226	7 418	7 418	7 188	5 112	7 000
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		176 252	181 902	195 119	146 160	147 507	147 507	156 692	162 380	171 776
2.1 - Administrative and Corporate Support		343	175	461	116 441	117 464	117 464	113 875	116 817	119 653
2.2 - Asset Management		–	–	–	–	–	–	1 200	1 255	1 312
2.3 - Finance		175 909	181 727	194 658	29 719	30 044	30 044	41 617	44 307	50 812
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		–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		1 713	7 598	3 436	6 557	8 039	8 039	11 713	6 776	7 524
3.1 - Corporate Wide Strategic Planning (IDPs		1 699	1 431	1 400	–	180	180	–	–	–
3.2 - Development Facilitation		–	–	–	–	–	–	–	–	–
3.3 - Economic Development/Planning		2	1 005	2 000	6 535	7 832	7 832	11 731	6 795	7 543
3.4 - Project Management Unit		–	–	–	–	–	–	–	–	–
3.5 - Town Planning, Building Regulations and E		13	5 163	36	22	27	27	(17)	(18)	(19)
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	42 490	43 441	45 500
4.1 - Public Transport										
4.2 - Roads		47 552	43 357	62 603	62 433	78 658	78 658	42 490	43 441	45 500
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	12 551	6 981	7 291
7.1 - Animal Care and Diseases		–	–	–	–	–	–	–	–	–
7.2 - Cemeteries, Funeral Parlours and Cremat		–	–	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities		–	–	–	5 109	12 420	12 420	11 397	5 554	5 864
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	1 230	1 230	1 154	1 427	1 427
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		–	–	–	336	377	377	–	–	–
11.1 - Control of Public Nuisances		–	–	–	–	–	–	–	–	–
11.2 - Fire Fighting and Protection		–	–	–	–	–	–	–	–	–
11.3 - Police Forces, Traffic and Street Parking		–	–	–	336	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)		–	–	–	–	–	–	200	209	219
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		–	–	1 889	14 475	14 475	14 475	459	9 407	9 832
13.1 - Electricity		–	–	1 889	14 475	14 475	14 475	459	9 407	9 832
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	225 518	232 858	263 047	250 383	281 718	281 718	240 986	245 377	261 053
Expenditure by Vote	1									
Vote 1 - Executive and Council		51 943	50 364	52 922	43 572	43 350	43 350	43 060	45 041	47 068
1.1 - Mayor and Council		50 065	49 455	51 038	41 968	41 889	41 889	41 293	43 193	45 136
1.2 - Municipal Manager, Town Secretary and C		1 878	909	1 884	1 604	1 462	1 462	1 767	1 848	1 932
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	107 332	112 117	117 163
2.1 - Administrative and Corporate Support		30 766	28 072	23 724	33 161	30 407	30 407	39 760	41 438	43 303
2.2 - Asset Management		34 110	37 917	40 933	34 880	36 215	36 215	39 515	41 333	43 193
2.3 - Finance		18 030	21 217	31 665	20 023	18 047	18 047	22 610	23 650	24 714
2.4 - Fleet Management		1 754	1 616	1 555	1 866	1 344	1 344	152	159	166
2.5 - Human Resources		2 557	2 467	2 631	2 848	2 687	2 687	2	2	2
2.6 - Information Technology		2 799	2 116	2 140	2 784	2 064	2 064	680	712	744
2.7 - Legal Services		366	3 146	15 631	443	5 026	5 026	4 544	4 753	4 967
2.8 - Property Services		–	–	–	349	349	349	69	71	74
2.9 - Risk Management		–	–	–	–	–	–	–	–	–
2.10 - Marketing, Customer Relations, Publicity		795	84	355	260	213	213	–	–	–
Vote 3 - Planning and Development		27 512	40 677	10 582	12 739	7 534	7 534	19 689	19 862	20 756
3.1 - Corporate Wide Strategic Planning (IDPs		8 188	9 793	3 420	346	2 037	2 037	1 957	2 047	2 139
3.2 - Development Facilitation		–	–	–	–	–	–	–	–	–
3.3 - Economic Development/Planning		10 447	15 409	4 571	7 223	2 932	2 932	9 023	9 438	9 863
3.4 - Project Management Unit		–	–	–	2 135	1 071	1 071	–	–	–
3.5 - Town Planning, Building Regulations and E		8 877	15 475	2 592	3 036	1 494	1 494	8 709	8 378	8 755
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	18 955	19 827	20 719
4.1 - Public Transport		–	–	–	–	–	–	–	–	–
4.2 - Roads		41 926	17 509	21 236	12 375	10 938	10 938	18 955	19 827	20 719
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	670	700	732
5.1 - Governance Function		1 167	1 542	2 048	2 882	2 436	2 436	670	700	732
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	–	–	–
6.1 - Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
6.2 - Recreational Facilities		786	313	285	173	174	174	–	–	–
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	2 087	2 183	2 281
7.1 - Animal Care and Diseases		11	11	11	–	3	3	–	–	–
7.2 - Cemeteries, Funeral Parlours and Cremat		821	–	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities		1 680	2 657	15 583	1 883	2 137	2 137	1 496	1 564	1 635
7.4 - Literacy Programmes		–	–	–	–	–	–	–	–	–
7.5 - Theatres		77	153	–	–	49	49	–	–	–
7.6 - Agricultural		130	–	–	–	–	–	–	–	–
7.7 - Child Care Facilities		–	–	–	–	–	–	–	–	–
7.8 - Cultural Matters										
7.9 - Disaster Management		2 225	4 214	3 001	1 900	1 552	1 552	591	619	646
7.10 - Libraries and Archives		–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services2		8 868	9 416	7 134	3 880	4 306	4 306	4 774	4 994	5 218
8.1 - Museums and Art Galleries		–	–	–	–	–	–	–	–	–
8.2 - Population Development		8 868	9 416	7 134	3 880	4 306	4 306	4 774	4 994	5 218
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		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	11 516	12 046	12 588
11.1 - Control of Public Nuisances		8 268	12 612	12 861	14 320	10 834	10 834	11 516	12 046	12 588
11.2 - Fire Fighting and Protection		2 351	2 719	3 177	2 914	3 468	3 468	–	–	–
11.3 - Police Forces, Traffic and Street Parking		–	–	–	–	–	–	–	–	–
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	688	720	753
12.1 - Solid Waste Disposal (Landfill Sites)		88	30	19	309	325	325	480	502	525
12.2 - Solid Waste Removal		167	327	47	–	–	–	124	130	136
12.3 - Street Cleaning		2 829	2 830	3 451	2 240	5 949	5 949	85	88	92
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	382	399	417
13.1 - Electricity		9 426	3 405	5 295	14 326	6 692	6 692	382	399	417
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	2 304	2 410	2 519
14.1 - Nature Conservation		–	785	33	6 755	5 820	5 820	43	45	48
14.2 - Indigenous Forests		–	–	–	1 299	1 457	1 457	2 261	2 365	2 471
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	211 456	220 301	230 214
Surplus/(Deficit) for the year	2	(27 705)	(14 394)	5 666	30 130	74 557	74 557	29 530	25 076	30 839

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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	200	209	219
Sale of Goods and Rendering of Services	2	110	117	177	149	283	283	31	183	191	200
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
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	700	732	765
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	14 475	14 475	14 475	-	459	9 407	9 832
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	13 451	14 069	14 702
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	178 428	170 076	182 297
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	1 200	1 255	1 312
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**	**200 774**	**202 377**	**216 053**
Expenditure											
Employee related costs	2	74 530	79 983	96 656	102 137	90 731	90 731	54 055	90 481	94 644	98 903
Remuneration of councillors	2	23 629	22 335	25 185	22 884	22 841	22 841	15 462	19 561	20 461	21 382
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	2 801	4 040	2 945	1 434	(1 473)	(1 473)	827	(756)	(791)	(826)
Debt impairment	2,3	-	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairment	2	23 555	26 064	41 404	26 791	26 791	26 791	-	30 810	32 227	33 677
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	41 210	42 269	44 171
Transfers and subsidies	2	7 392	5 751	3 682	2 218	1 141	1 141	1 932	696	728	760
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	40 248	36 145	32 757	21 402	27 739	27 739	22 266	29 454	30 763	32 147
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**	**211 456**	**220 301**	**230 214**
Surplus/(Deficit)		**(75 259)**	**(57 762)**	**(56 936)**	**(9 151)**	**8 380**	**8 380**	**16 684**	**(10 682)**	**(17 924)**	**(14 161)**
Transfers and subsidies - capital (monetary allocations)	6	47 552	43 357	62 603	39 281	66 177	66 177	41 702	40 212	43 000	45 000
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**	**29 530**	**25 076**	**30 839**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**(27 707)**	**(14 405)**	**5 666**	**30 130**	**74 557**	**74 557**	**58 386**	**29 530**	**25 076**	**30 839**
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**	**29 530**	**25 076**	**30 839**
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**	**29 530**	**25 076**	**30 839**

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.

KZN213 Umzumbe - Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2027

A4 Col R thousand	A4 Description	Type	Classification	2022/23 Audited	2023/24 Audited	2024/25 Audited	Current Year 2025/26 Original Budget	Adjusted	Full Year	Pre-audit	2026/27 Medium Term Revenue & Expenditure Framework Budget Year	Budget Year +1	Budget Year +2
[illegible]	[illegible]	Non Cash	Debtor accrual - service charges electricity accrued through [illegible]										
			Non Cash Total										
	Exchange Revenue / Service charges - Electricity Total												
[illegible]	[illegible]	Non Cash	Debtor accrual - service charges water accrued through [illegible]										
			Non Cash Total										
	Exchange Revenue / Service charges - Water Total												
[illegible]	Exchange Revenue / Service charges - Waste Water Management	Non Cash	Debtor accrual - service charges waste water management [illegible]										
			Non Cash Total										
	Exchange Revenue / Service charges - Waste Water Management Total												
[illegible]	Exchange Revenue / Service charges - Waste Management	Non Cash	Debtor accrual - service charges waste management [illegible]								[illegible]	[illegible]	[illegible]
			Non Cash Total								[illegible]	[illegible]	[illegible]
	Exchange Revenue / Service charges - Waste Management Total												
[illegible]	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	[illegible]	[illegible]									
			[illegible]										
			Cash Total										
	Exchange Revenue / Sale of Goods and Rendering of Services Total												
[illegible]	[illegible]	Cash	[illegible]										
			Cash Total										
	[illegible]												
[illegible]	[illegible]	Non Cash	[illegible]										
			Non Cash Total										
	[illegible]												
[illegible]	[illegible]	Non Cash	[illegible]										
			Debtor accrual - interest outstanding debtors accrued [illegible]										
			[illegible]										
			Non Cash Total										
	Exchange Revenue / Interest earned from Receivables Total												
[illegible]	Exchange Revenue / Interest earned from Current and Non Current Assets	Cash	[illegible]										
			Cash Total										
	Exchange Revenue / Interest earned from Current and Non Current Assets Total												
[illegible]	[illegible]	Cash	[illegible]										
			Cash Total										
[illegible]	[illegible]												

			Cash - transfers and subsidies - capital (monetary [illegible]										
			Cash - transfers and subsidies - capital (monetary [illegible]										
			Cash - transfers and subsidies - capital (monetary [illegible]										
			Cash - transfers and subsidies - capital (monetary [illegible]										
			Cash - transfers and subsidies - capital (monetary [illegible]										
			[illegible]										
	Non-Exchange Revenue / Transfers and [illegible]												
[illegible]	Non-Exchange Revenue / Transfers and subsidies - [illegible]	[illegible]	Allocations in-kind (donated assets) - departmental [illegible]										
			[illegible]										
			Allocations in-kind (donated assets) - foreign gov & [illegible]										
			Allocations in-kind (donated assets) - higher educational [illegible]										
			[illegible]										
			[illegible]										
			[illegible]										
			[illegible]										
			[illegible]										
			[illegible]										
			[illegible]										
			[illegible]										
			[illegible]										
	Non-Exchange Revenue / Transfers and [illegible]												
[illegible]	[illegible]	[illegible]	[illegible]										
			[illegible]										
			[illegible]										
	[illegible]												
[illegible]	Expenditure / Share of Surplus/Deficit attributable to [illegible]	[illegible]	Expenditure - accrual share of surplus/deficit attributable to [illegible]										
			[illegible]										
	Expenditure / Share of Surplus/Deficit [illegible]												
[illegible]	Expenditure / Share of Surplus/Deficit attributable to [illegible]	[illegible]	Expenditure - accrual share of surplus/deficit attributable to [illegible]										
			[illegible]										
	Expenditure / Share of Surplus/Deficit [illegible]												
[illegible]	Expenditure / Share of Surplus/Deficit attributable to [illegible]	[illegible]	Expenditure - accrual share of surplus/deficit attributable to [illegible]										
			[illegible]										
	Expenditure / Share of Surplus/Deficit [illegible]												
[illegible]	Expenditure / Intercompany/Parent subsidiary [illegible]	[illegible]	[illegible]										
			[illegible]										
	Expenditure / Intercompany/Parent subsidiary [illegible]												
Grand [illegible]													

Vote 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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 4 - Road Transaport		–	–	–	–	–	–	–	–	–	–
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	187	196	204
Vote 2 - Finance and Administration		(13 614)	64 827	566 455	4 852	1 970	1 970	543 059	6 093	5 191	5 425
Vote 3 - Planning and Development		–	11 516	23 349	25 409	27 534	27 534	14 662	33 776	31 772	32 801
Vote 4 - Road Transaport		29 294	(9 377)	27 641	20 154	46 461	46 461	2 473	12 591	13 170	13 763
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)	626	625	653
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	120	120	(561)	–	–	–
Vote 11 - Public Safety		–	–	–	870	261	261	(545)	242	291	304
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**	**53 645**	**51 381**	**53 293**
Total Capital Expenditure - Vote		**(18 147)**	**48 272**	**625 067**	**52 389**	**76 569**	**76 569**	**566 227**	**53 645**	**51 381**	**53 293**
Capital Expenditure - Functional											
Governance and administration		**(12 211)**	**65 337**	**573 614**	**4 956**	**1 970**	**1 970**	**550 066**	**6 280**	**5 387**	**5 629**
Executive and council		1 403	510	7 159	104	–	–	7 007	187	196	204
Finance and administration		(13 614)	64 827	566 455	4 852	1 970	1 970	543 059	6 093	5 191	5 425
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**(35 229)**	**(19 204)**	**464**	**1 696**	**310**	**310**	**(562)**	**867**	**916**	**957**
Community and social services		(24 665)	(19 204)	464	826	50	50	(75)	626	625	653
Sport and recreation		(10 564)	–	–	–	–	–	57	–	–	–
Public safety		–	–	–	870	261	261	(545)	242	291	304
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**29 294**	**2 139**	**50 990**	**45 563**	**73 995**	**73 995**	**17 135**	**46 367**	**44 942**	**46 564**
Planning and development		–	11 516	23 349	25 409	27 534	27 534	14 662	33 776	31 772	32 801
Road transport		29 294	(9 377)	27 641	20 154	46 461	46 461	2 473	12 591	13 170	13 763
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**	**53 645**	**51 381**	**53 293**
Funded by:											
National Government		(5 549)	(3 382)	43 976	34 345	62 465	62 465	15 167	38 087	41 102	42 552
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**(5 549)**	**(3 382)**	**43 976**	**34 345**	**62 465**	**62 465**	**15 167**	**38 087**	**41 102**	**42 552**
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		(12 598)	51 654	–	18 043	14 104	14 104	551 060	15 558	10 279	10 741
Total Capital Funding	7	**(18 147)**	**48 272**	**43 976**	**52 389**	**76 569**	**76 569**	**566 227**	**53 645**	**51 381**	**53 293**

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 [illegible] - 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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		–	–	–	–	–	–	–	–	–	–
1.2 - Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–	–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
2.1 - Administrative and Corporate Support		–	–	–	–	–	–	–	–	–	–
2.2 - Asset Management		–	–	–	–	–	–	–	–	–	–
2.3 - Finance		–	–	–	–	–	–	–	–	–	–
2.4 - Fleet Management		–	–	–	–	–	–	–	–	–	–
2.5 - Human Resources		–	–	–	–	–	–	–	–	–	–
2.6 - Information Technology		–	–	–	–	–	–	–	–	–	–
2.7 - Legal Services		–	–	–	–	–	–	–	–	–	–
2.8 - Property Services		–	–	–	–	–	–	–	–	–	–
2.9 - Risk Management		–	–	–	–	–	–	–	–	–	–
2.10 - Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		–	–	–	–	–	–	–	–	–	–
3.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–	–
3.2 - Development Facilitation		–	–	–	–	–	–	–	–	–	–
3.3 - Economic Development/Planning		–	–	–	–	–	–	–	–	–	–
3.4 - Project Management Unit		–	–	–	–	–	–	–	–	–	–
3.5 - Town Planning, Building Regulations and Enforcement, and City Engineer		–	–	–	–	–	–	–	–	–	–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 4 - Road Transport		–	–	–	–	–	–	–	–	–	–
4.1 - Public Transport		–	–	–	–	–	–	–	–	–	–
4.2 - Roads		–	–	–	–	–	–	–	–	–	–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–
5.1 - Governance Function		–	–	–	–	–	–	–	–	–	–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
6.1 - Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–	–
6.2 - Recreational Facilities		–	–	–	–	–	–	–	–	–	–
6.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
7.1 - Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–
7.2 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities		–	–	–	–	–	–	–	–	–	–
7.4 - Literacy Programmes		–	–	–	–	–	–	–	–	–	–
7.5 - Theatres		–	–	–	–	–	–	–	–	–	–
7.6 - Agricultural		–	–	–	–	–	–	–	–	–	–
7.7 - Child Care Facilities		–	–	–	–	–	–	–	–	–	–
7.8 - Cultural Matters		–	–	–	–	–	–	–	–	–	–
7.9 - Disaster Management		–	–	–	–	–	–	–	–	–	–
7.10 - Libraries and Archives		–	–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
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		[illegible]	[illegible]	[illegible]	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]
1.1 - Mayor and Council		[illegible]	[illegible]	[illegible]	[illegible]	–	–	[illegible]	[illegible]	[illegible]	[illegible]
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		(13 614)	64 827	566 455	4 852	1 970	1 970	543 059	6 093	5 191	5 425
2.1 - Administrative and Corporate Support		1 896	21 548	21 777	4 073	261	261	2 105	5 285	4 345	4 541
2.2 - Asset Management		(16 027)	43 478	542 356	779	1 709	1 709	538 644	809	846	884
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 Co-ordination		–	–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		–	11 516	23 349	25 409	27 534	27 534	14 662	33 776	31 772	32 801
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	–	5 304	728	760
3.4 - Project Management Unit		–	11 516	23 349	22 452	26 437	26 437	19 391	28 471	31 044	32 041
3.5 - Town Planning, Building Regulations and Enforcement, and City Engineer		–	–	–	–	–	–	(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	12 591	13 170	13 763
4.1 - Public Transport		–	–	–	–	–	–	–	–	–	–
4.2 - Roads		29 294	(9 377)	27 641	20 154	46 461	46 461	2 473	12 591	13 170	13 763
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)	626	625	653
7.1 - Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–
7.2 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–	–
7.3 - Community Halls and Facilities		(24 665)	(19 204)	464	826	50	50	(75)	626	625	653
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 Services		–	–	–	–	–	–	–	–	–	–
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)	242	291	304
11.1 - Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–
11.2 - Fire Fighting and Protection		–	–	–	870	261	261	(545)	242	291	304
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	53 645	51 381	53 293
Total Capital Expenditure		(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	53 645	51 381	53 293

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		
R thousand		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	1	99 691	46 288	8 595	18 409	32 139	32 139	44 749	(6 763)	(5 978)	(1 152)
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	1 891	1 264	1 127	–	(209)	(209)	(4 937)	1 257	1 315	1 374
Receivables from non-exchange transactions	3	20 128	22 252	356	26 329	26 329	26 329	9 052	5 845	6 113	6 388
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	–	–	–	(1 434)	1 695	1 695	180	869	909	950
VAT Receivable	6	(659)	2 448	(6 751)	17 661	21 059	21 059	(6 747)	19 998	20 080	20 924
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**	**21 206**	**22 439**	**28 484**
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	475 829	492 985	514 769
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	–	–	–	–	–	–	–	–	–	–
Intangible assets	14	159	138	51	270	634	634	301	72	75	78
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**	**475 900**	**493 060**	**514 848**
TOTAL ASSETS		**721 074**	**717 198**	**703 006**	**743 930**	**802 710**	**802 710**	**776 772**	**497 107**	**515 499**	**543 331**
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	35 666	37 306	38 985
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	(2 274)	(2 379)	(2 486)
VAT Payable	23	(1 972)	(1 930)	(1 873)	2 344	2 353	2 353	(1 849)	323	1 677	1 753
Other current liabilities	24	–	–	–	–	–	–	–	239	250	261
Total current liabilities		**35 121**	**49 655**	**44 426**	**45 018**	**61 658**	**61 658**	**57 584**	**39 188**	**42 329**	**44 234**
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	2 214	2 480	2 576	2 404	2 404	2 404	2 576	2 274	2 379	2 486
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**	**4 611**	**4 823**	**5 040**
TOTAL LIABILITIES		**37 335**	**52 135**	**47 002**	**47 422**	**64 063**	**64 063**	**60 160**	**43 799**	**47 152**	**49 274**
NET ASSETS		**683 739**	**665 064**	**656 005**	**696 507**	**738 647**	**738 647**	**716 612**	**453 307**	**468 347**	**494 057**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	2 604 978	2 362 387	549 711	696 507	738 647	738 647	330 912	453 307	468 347	494 057
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**	**453 307**	**468 347**	**494 057**

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		
R thousands		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
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	62	65	67
	Write Off - Consumables Standard Rated	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Consumables Standard Rated	–	–	–	–	–	–	–	–	–	–
Consumables Standard Rated Total		**-**	**-**	**-**	**(189)**	**58**	**58**	**87 369**	**62**	**65**	**67**
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	–	–	–
	Write Off - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
Consumables Zero Rated Total		**(1 809)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	808	845	883
	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)**	**808**	**845**	**883**
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**	**869**	**909**	**950**

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	7 470	7 470	7 470	–	8 070	8 442	8 821
Service charges		–	–	–	–	–	–	–	184	192	201
Other revenue		–	–	–	17 971	18 040	18 040	–	2 295	12 666	13 238
Transfers and Subsidies - Operational	1	99 207	45 402	2 689	177 024	181 404	181 404	34 993	178 428	170 076	182 297
Transfers and Subsidies - Capital	1	–	–	–	39 281	66 177	66 177	–	40 212	43 000	45 000
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)	(195 919)	(186 802)	(186 802)	(107 588)	(189 477)	(197 183)	(206 056)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(2 218)	(1 141)	(1 141)	–	(696)	(728)	(760)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(831 530)**	**(1 122 228)**	**(192 888)**	**49 610**	**91 147**	**91 147**	**(72 377)**	**44 517**	**42 219**	**48 753**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	1 200	1 255	1 312
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(60 247)	(88 055)	(88 055)	–	(61 075)	(58 442)	(60 612)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**–**	**–**	**(60 247)**	**(88 055)**	**(88 055)**	**–**	**(59 875)**	**(57 187)**	**(59 300)**
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)**	**(10 637)**	**3 093**	**3 093**	**(72 377)**	**(15 358)**	**(14 968)**	**(10 547)**
Cash/cash equivalents at the year begin:	2	**–**	**–**	**11 198**	**29 046**	**29 046**	**29 046**	**3 483**	**8 595**	**(6 763)**	**(21 731)**
Cash/cash equivalents at the year end:	2	**(831 530)**	**(1 122 228)**	**(181 690)**	**18 409**	**32 139**	**32 139**	**(68 894)**	**(6 763)**	**(21 731)**	**(32 278)**

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	235 889	241 385	256 882
Total payments	(931 767)	(1 169 531)	(196 213)	(258 383)	(275 998)	(275 998)	(107 588)	(251 247)	(256 353)	(267 429)
	(831 530)	(1 122 228)	(192 888)	(10 637)	3 093	3 093	(72 377)	(15 358)	(14 968)	(10 547)
Borrowings & investments & c.deposits	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
	(831 530)	(1 122 228)	(192 888)	(10 637)	3 093	3 093	(72 377)	(15 358)	(14 968)	(10 547)
	–	–	–	–	–	–	–	–	–	–

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	(831 530)	(1 122 228)	(181 690)	18 409	32 139	32 139	(68 894)	(6 763)	(21 731)	(32 278)
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**(831 530)**	**(1 122 228)**	**(181 690)**	**18 409**	**32 139**	**32 139**	**(68 894)**	**(6 763)**	**(21 731)**	**(32 278)**
Application of cash and investments											
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	(28 891)	(28 043)	(29 244)
Other working capital requirements	3	27 626	35 352	32 081	25 443	42 077	42 077	20 208	30 501	26 871	28 079
Other provisions		7 271	7 893	8 476	8 810	8 810	8 810	8 476	(2 274)	(2 379)	(2 486)
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**	**35 700**	**4 369**	**1 714**	**1 850**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**(837 947)**	**(1 140 822)**	**(205 435)**	**7 607**	**6 488**	**6 488**	**(104 594)**	**(11 131)**	**(23 444)**	**(34 128)**
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)**	**7 607**	**6 488**	**6 488**	**(104 594)**	**(11 131)**	**(23 444)**	**(34 128)**

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	–	5 171	10 441	10 912
Creditors due		27 626	35 352	32 081	33 794	50 426	50 426	20 208	35 672	37 312	38 991
Total		(27 626)	(35 352)	(32 081)	(25 443)	(42 077)	(42 077)	(20 208)	(30 501)	(26 871)	(28 079)
Debtors collection assumptions											
Balance outstanding - debtors		22 019	23 516	1 483	26 329	26 120	26 120	4 115	7 102	7 428	7 762
Estimate of debtors collection rate		0.0%	0.0%	0.0%	31.7%	32.0%	32.0%	0.0%	72.8%	140.6%	140.6%

Long term investments committed											
Balance (*Insert description; eg sinking fund*)											
		–	–	–	–	–	–	–	–	–	–

Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases				–	–	–	–	–	–	–	–
Employee Benefit reserve				–	–	–	–	–	–	–	–
Non-current Provisions reserve				–	–	–	–	–	–	–	–
Valuation reserve				–	–	–	–	–	–	–	–
Investment in associate account				–	–	–	–	–	–	–	–
Capitalisation				29 216	29 216	29 216	–	–	–	29 216	–
	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		
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
CAPITAL EXPENDITURE										
Total New Assets	1	**545 619**	**587 182**	**572 747**	**33 887**	**32 233**	**32 233**	**42 167**	**39 405**	**40 778**
Roads Infrastructure		447 685	476 491	493 745	3 565	3 043	3 043	6 348	1 819	1 901
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***	***7 043***	***2 547***	***2 661***
Community Facilities		19 204	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		65	11 581	23 414	22 496	26 003	26 003	28 471	31 044	32 041
Community Assets		***19 269***	***11 581***	***23 414***	***22 496***	***26 003***	***26 003***	***28 471***	***31 044***	***32 041***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		31 397	52 945	21 777	870	696	696	450	471	492
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***31 397***	***52 945***	***21 777***	***870***	***696***	***696***	***450***	***471***	***492***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 754	1 530	–	216	580	580	130	136	143
Intangible Assets		***1 754***	***1 530***	–	***216***	***580***	***580***	***130***	***136***	***143***
Computer Equipment		–	–	–	**519**	**1 039**	**1 039**	**330**	**346**	**361**
Furniture and Office Equipment		**6 699**	**7 209**	**7 159**	**408**	**90**	**90**	**535**	**559**	**585**
Machinery and Equipment		**21 820**	**21 119**	**23 173**	**4 508**	**782**	**782**	**1 555**	**482**	**503**
Transport Assets		**16 995**	**16 307**	–	–	–	–	**3 652**	**3 820**	**3 992**
Land		–	–	**3 478**	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**3 832**	**21 382**	**6 648**	**12 763**	**16 228**	**16 228**	**9 171**	**9 592**	**10 024**
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		–	–	–	–	–	–	60	63	66
Community Assets		–	–	***399***	***87***	–	–	***147***	***154***	***161***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 463	1 463	1 918	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 463***	***1 463***	***1 918***	–	–	–	–	–	–
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**	**2 307**	**2 384**	**2 491**
Roads Infrastructure		82 125	71 284	45 672	5 304	28 059	28 059	1 829	1 913	1 999
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***	***1 829***	***1 913***	***1 999***
Community Facilities		–	–	–	435	50	50	478	471	492
Sport and Recreation Facilities		57	57	–	–	–	–	–	–	–
Community Assets		***57***	***57***	–	***435***	***50***	***50***	***478***	***471***	***492***
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**	**53 645**	**51 381**	**53 293**
Roads Infrastructure		531 805	567 295	543 345	21 545	47 330	47 330	17 200	13 170	13 763
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***	***17 896***	***13 898***	***14 524***
Community Facilities		19 204	–	399	522	50	50	565	562	587
Sport and Recreation Facilities		122	11 638	23 414	22 496	26 003	26 003	28 532	31 107	32 107
Community Assets		***19 327***	***11 638***	***23 813***	***23 018***	***26 052***	***26 052***	***29 097***	***31 669***	***32 694***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		32 859	54 407	23 695	870	696	696	450	471	492
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***32 859***	***54 407***	***23 695***	***870***	***696***	***696***	***450***	***471***	***492***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 754	1 530	–	216	580	580	130	136	143
Intangible Assets		***1 754***	***1 530***	–	***216***	***580***	***580***	***130***	***136***	***143***
Computer Equipment		–	–	–	**519**	**1 039**	**1 039**	**330**	**346**	**361**
Furniture and Office Equipment		**6 699**	**7 209**	**7 159**	**408**	**90**	**90**	**535**	**559**	**585**
Machinery and Equipment		**21 820**	**21 119**	**23 173**	**4 508**	**782**	**782**	**1 555**	**482**	**503**
Transport Assets		**16 995**	**16 307**	–	–	–	–	**3 652**	**3 820**	**3 992**
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**	**53 645**	**51 381**	**53 293**

ASSET REGISTER SUMMARY - PPE (WDV)	5	436 223	476 690	519 290	396 056	429 947	429 947	458 530	474 890	486 838
Roads Infrastructure		(161 316)	(173 555)	(184 075)	221 328	243 996	243 996	258 233	265 291	277 230
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***	***258 438***	***265 505***	***277 453***
Community Assets		154 435	166 717	162 519	142 726	156 849	156 849	178 308	187 743	187 743
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other Assets		(977)	(1 044)	(713)	–	261	261	537	562	562
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		159	138	51	270	634	634	72	75	75
Computer Equipment		3 842	3 170	2 311	2 536	3 055	3 055	1 736	1 816	1 816
Furniture and Office Equipment		2 711	2 895	2 699	2 432	2 114	2 114	2 634	2 755	2 755
Machinery and Equipment		426 761	469 671	525 959	13 271	9 545	9 545	7 897	7 116	7 116
Transport Assets		10 401	8 486	6 857	13 220	13 220	13 220	8 909	9 319	9 319
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**	**458 530**	**474 890**	**486 838**
EXPENDITURE OTHER ITEMS		**58 995**	**36 259**	**50 683**	**32 830**	**32 284**	**32 284**	**36 771**	**38 462**	**40 193**
Depreciation	7	23 555	26 064	41 404	26 791	26 791	26 791	30 810	32 227	33 677
Repairs and Maintenance by Asset Class	3	**35 440**	**10 195**	**9 279**	**6 039**	**5 493**	**5 493**	**5 961**	**6 235**	**6 516**
Roads Infrastructure		29 285	6 211	6 058	2 609	1 043	1 043	2 609	2 729	2 851
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***	***2 609***	***2 729***	***2 851***
Community Facilities		469	722	–	519	522	522	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***469***	***722***	–	***519***	***522***	***522***	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 726	513	655	1 129	1 736	1 736	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 726***	***513***	***655***	***1 129***	***1 736***	***1 736***	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**3**	**1**	**6**	**43**	**17**	**17**	**1 061**	**1 110**	**1 160**
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**	**987**	**1 032**	**1 079**
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**	**36 771**	**38 462**	**40 193**
Renewal and upgrading of Existing Assets as % of total capex		*13.6%*	*13.6%*	*8.4%*	*35.3%*	*57.9%*	*57.9%*	*21.4%*	*23.3%*	*23.5%*
Renewal and upgrading of Existing Assets as % of deprecn		*365.2%*	*355.8%*	*126.4%*	*69.1%*	*165.5%*	*165.5%*	*37.3%*	*37.2%*	*37.2%*
R&M as a % of PPE & Investment Property		*8.1%*	*2.1%*	*1.8%*	*1.5%*	*1.3%*	*1.3%*	*1.3%*	*1.3%*	*1.3%*
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%*	*3.8%*	*3.8%*	*3.9%*

References

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

KZN213 Umzumbe - Table A10 Basic service delivery measurement

Description	Ref	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	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

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

KZN242 Nquthu - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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											
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											
Net Service charges - Water											
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											
Net Service charges - Waste Water Management											
Service charges - Waste Management	6										
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal											
Skip											
Waste Bins											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval											
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial											
Cleaning and Removal											
Clearance Certificates											
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											
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											
Weighbridge Fees											
Eastern Cape											
Free State											
Gauteng											
Kwazulu-Natal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
AARTO											
Eastern Cape											
Free State											
Gauteng											
Kwazulu-Natal											
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											
Bank Accounts											
Financial Assets											
Short Term Investments and Call Accounts											
Total Interest earned from Current and Non Current Assets											
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											
Biological Assets											
Heritage Assets											
Investment Property											
Property Plant and Equipment											
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											
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											
Administrative Handling Fees											
Arbor City Awards Competition											
Bad Debts Recovered											
Bontle Ke Botho Cleaning and Greening Award											
Breakages and Losses Recovered											
Bursary Repayment											
Collection Charges											
Commission											
Discounts and Early Settlements											
Incidental Cash Surpluses											
Inspection Fees											
Insurance Refund											
Merchandising, Jobbing and Contracts											
Recovery Maintenance											
Registration Fees											
Request for Information											
Sale of Property											
Skills Development Levy Refund											
Staff and Councillors Recoveries											
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											
Less Revenue Foregone (exemptions, reductions and [illegible])											
Surcharges											
Taxes											
Fines											
Forfeits											
Penalties											
Angling/Fishing											
Atmospheric Emission											
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											
District Municipalities											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
District Municipalities											
Higher Educational Institutions											
Households											
National Governments											
National Revenue Fund											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
Property Rates											
Electricity											
Waste Management											

Inventory Consumed (Project Maintenance)										
Contracted Services										
Operational Costs										

check

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'
5 This 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 Transaport	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	(17)	–	–	–	–	–	–	–	–	–	–	–	–	183
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		–	700	–	–	–	–	–	–	–	–	–	–	–	–	–	700
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	459	–	–	459
Operational Revenue		–	654	–	–	–	–	–	–	–	–	–	–	–	–	–	654
Non-Exchange Revenue																	
Property rates		–	13 451	–	–	–	–	–	–	–	–	–	–	–	–	–	13 451
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		16 881	134 987	11 731	2 278	–	–	12 551	–	–	–	–	–	–	–	–	178 428
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	1 200	–	–	–	–	–	–	–	–	–	–	–	–	–	1 200
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributio		**16 881**	**156 692**	**11 713**	**2 278**	**–**	**–**	**12 551**	**–**	**–**	**–**	**–**	**200**	**459**	**–**	**–**	**200 774**
Expenditure																	
Employee related costs		19 721	35 969	7 509	15 737	–	–	–	–	–	–	11 545	–	–	–	–	90 481
Remuneration of councillors		19 561	–	–	–	–	–	–	–	–	–	–	–	–	–	–	19 561
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		(9)	–	(522)	–	–	–	–	(45)	–	–	(130)	(50)	–	–	–	(756)
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment		–	30 810	–	–	–	–	–	–	–	–	–	–	–	–	–	30 810
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		1 987	19 539	11 519	3 217	670	–	757	617	–	–	–	217	382	2 304	–	41 210
Transfers and subsidies		–	–	–	–	–	–	522	174	–	–	–	–	–	–	–	696
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		1 800	21 012	1 182	–	–	–	809	4 028	–	–	102	521	–	–	–	29 454
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**43 060**	**107 330**	**19 689**	**18 955**	**670**	**–**	**2 087**	**4 774**	**–**	**–**	**11 516**	**688**	**382**	**2 304**	**–**	**211 456**
Surplus/(Deficit)		**(26 179)**	**49 362**	**(7 975)**	**(16 677)**	**(670)**	**–**	**10 464**	**(4 774)**	**–**	**–**	**(11 516)**	**(488)**	**77**	**(2 304)**	**–**	**(10 682)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	40 212	–	–	–	–	–	–	–	–	–	–	–	40 212
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(26 179)**	**49 362**	**(7 975)**	**23 535**	**(670)**	**–**	**10 464**	**(4 774)**	**–**	**–**	**(11 516)**	**(488)**	**77**	**(2 304)**	**–**	**29 530**

References

1. Departmental columns to be based on municipal organisation structure

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

Description	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	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	6 131	6 406
Cash at Bank		88 894	35 089	2 689	5 412	19 141	19 141	38 874	(12 668)	(12 155)	(7 608)
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**	**(6 763)**	**(5 978)**	**(1 152)**
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	1 108	1 158
VAT Receivable Input Tax Accrual		-	-	-	-	(209)	(209)	-	(33)	(34)	(36)
Gross: Trade and other receivables from exchange transactions		**1 891**	**1 264**	**1 127**	**-**	**(209)**	**(209)**	**(4 937)**	**1 257**	**1 315**	**1 374**
Less: Impairment for debt											
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Management		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivalbes 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)**	**1 257**	**1 315**	**1 374**
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	418	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)	48 078	50 289	52 552
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	12	12	12	-	12	12	13
Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates		**20 128**	**22 252**	**356**	**39 505**	**39 505**	**39 505**	**9 052**	**52 829**	**55 259**	**57 746**
Less: Impairment of Property rates		-	-	-	(15 125)	(15 125)	(15 125)	-	(46 985)	(49 146)	(51 358)
Net Property rates		**20 128**	**22 252**	**356**	**24 379**	**24 379**	**24 379**	**9 052**	**5 845**	**6 113**	**6 388**
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		**20 128**	**22 252**	**356**	**26 329**	**26 329**	**26 329**	**9 052**	**5 845**	**6 113**	**6 388**
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	62	65	67
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Materials and Supplies		1 809	-	-	(1 245)	1 636	1 636	(87 189)	808	845	883
Water		-	-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory		**-**	**-**	**-**	**(1 434)**	**1 695**	**1 695**	**180**	**869**	**909**	**950**
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	(153 078)	18 182	18 181	18 939
Total VAT Receivable		**(659)**	**2 448**	**(6 751)**	**17 661**	**21 059**	**21 059**	**(6 747)**	**19 998**	**20 080**	**20 924**
Other current assets											
Construction Contracts and Receivables		-	-	-	2 379	2 379	2 379	-	-	-	-
Control, Clearing 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**	**21 206**	**22 439**	**28 484**
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	489 158	506 927	529 339
Leases recognised as Property, Plant and Equipment	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation		(211 048)	(233 859)	(258 665)	(290 323)	(290 323)	(290 323)	(258 665)	(30 700)	(32 112)	(33 557)
Less: Accumulated Impairment		(19 242)	(19 151)	(35 931)	-	-	-	(35 931)	-	-	-
Total Property, Plant and Equipment	2	**436 064**	**476 552**	**519 239**	**395 785**	**429 314**	**429 314**	**525 535**	**458 458**	**474 815**	**495 782**
Construction Work-in-progress											
Acquisitions		163 801	168 284	53 733	38 258	28 547	28 547	16 638	16 181	16 925	17 687
Opening Balance		-	-	126 659	246 271	246 271	246 271	192 158	1 190	1 244	1 300
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	2	**163 801**	**168 284**	**180 392**	**284 529**	**289 371**	**289 371**	**208 796**	**17 371**	**18 170**	**18 987**
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	182	190	199
Less: Accumulated Amortisation		(1 595)	(1 393)	(1 168)	(2 352)	(2 352)	(2 352)	(1 168)	(110)	(115)	(120)
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Intangible Assets		**159**	**138**	**51**	**270**	**634**	**634**	**301**	**72**	**75**	**78**
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-subsidiary 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-subsidiary 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**	**475 900**	**493 060**	**514 848**
TOTAL ASSETS		**721 074**	**717 198**	**703 006**	**743 930**	**802 710**	**802 710**	**776 772**	**497 107**	**515 499**	**543 331**
Liabilities											
Current Liabilities											
Bank Overdraft											
ABSA		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
Wayleave		-	-	-	-	-	-	-	-	-	-
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	2 705	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 (COID)		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		1 407	5 957	7 721	-	-	-	6 434	2 665	2 788	2 913
Deferred Revenue		-	-	-	-	-	-	-	-	-	-
Dividends Declared		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary 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	727	759	793
PAYE Deductions		-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions		-	-	-	-	-	-	-	-	-	-
Retentions		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	2, 5	**27 626**	**35 352**	**32 081**	**33 794**	**50 426**	**50 426**	**20 268**	**35 666**	**37 306**	**38 985**
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	-	(2 274)	(2 379)	(2 486)
Staff Parity		-	-	-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-	-	-
Total Provision		7 271	7 893	8 476	8 810	8 810	8 810	8 476	(2 274)	(2 379)	(2 486)
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)	323	1 677	1 753
Total VAT Payable		(1 972)	(1 930)	(1 873)	2 344	2 353	2 353	(1 849)	323	1 677	1 753
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-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current liabilities		-	-	-	-	-	-	-	239	250	261
Total Current Liabilities		35 121	49 655	44 426	45 018	61 658	61 658	57 584	39 188	42 329	44 234
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-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Local Registered Stock		-	-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-	-
Non-annuity Loans		-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds		-	-	-	-	-	-	-	-	-	-
PPP Liabilities		-	-	-	-	-	-	-	-	-	-
Securities		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Total Borrowings	4	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	2 274	2 379	2 486
Staff Parity		-	-	-	-	-	-	-	-	-	-
Total Provisions		2 214	2 480	2 576	2 404	2 404	2 404	2 576	2 274	2 379	2 486
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-subsidiary 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	4 611	4 823	5 040
TOTAL LIABILITIES		37 335	52 135	47 002	47 422	64 063	64 063	60 160	43 799	47 152	49 274
CHANGES IN NET ASSETS		683 739	665 064	656 005	696 507	738 647	738 647	716 612	453 307	468 347	494 057
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	423 777	443 271	463 218
Transfers to/from operating revenue and expenditure		2 604 978	2 362 387	(75 508)	30 130	74 557	74 557	(342 110)	29 530	25 076	30 839
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	2 604 978	2 362 387	549 711	696 507	738 647	738 647	330 912	453 307	468 347	494 057
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-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 634 194	2 391 603	578 928	696 507	738 647	738 647	360 128	453 307	468 347	494 057

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		
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
DRAFT BUDGET	A comprehensive, responsive and sustainable social protection system	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 government	9	_	178 604	190 733	199 650	(195 657)	(193 695)	(193 695)	(193 528)	(191 864)	(205 129)
Efficient and integrated infrastructure and basic services	An efficient, effective and development-oriented public service	12	_	–	–	–	(15 854)	(15 695)	(15 695)	(1 613)	(10 834)	(11 259)
Efficient and integrated infrastructure and basic services	Responsive, accountable, effective and efficient local government	9	_	–	–	1 889	–	–	–	–	–	–
Spatial Equity and Environmental Sustainability	A comprehensive, responsive and sustainable social protection system	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 government	9	_	128	(466)	381	(1 046)	(7 606)	(7 606)	(7 040)	(1 150)	(1 202)
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**177 966**	**189 501**	**200 444**	**(211 102)**	**(215 541)**	**(215 541)**	**(200 774)**	**(202 377)**	**(216 053)**

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

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

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

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
	An efficient, effective and development-oriented public service	12	–	–	5 363	1 439	–	–	–	177	185	193
Improved Organisational cohesion and Effectiveness	An efficient, effective and development-oriented public service	12	–	1 304	–	–	–	–	–	–	–	–
Clean Governance, Comprehensive Public Participation and Accountability	A comprehensive, responsive and sustainable social protection system	13	–	4 792	6 892	4 372	3 467	3 110	3 110	1 930	2 019	2 110
Clean Governance, Comprehensive Public Participation and Accountability	A long and healthy life for all South Africans	2	–	261	243	130	117	–	–	–	–	–
Clean Governance, Comprehensive Public Participation and Accountability	A skilled and capable workforce to support an inclusive growth path	5	–	–	–	–	130	397	397	–	–	–
Clean Governance, Comprehensive Public Participation and Accountability	An efficient, effective and development-oriented public service	12	–	1 829	1 616	1 455	665	513	513	630	659	689
Clean Governance, Comprehensive Public Participation and Accountability	Responsive, accountable, effective and efficient local government	9	–	4 184	3 791	3 711	1 896	2 543	2 543	4 450	4 654	4 864
Clean Governance, Comprehensive Public Participation and Accountability	Sustainable human settlements and improved quality of household life	8	–	4 487	3 628	1 855	1 463	1 355	1 355	1 043	1 091	1 141
DRAFT BUDGET	A comprehensive, responsive and sustainable social protection system	13	–	6 127	6 003	3 849	2 119	1 355	1 355	981	1 026	1 072
DRAFT BUDGET	A long and healthy life for all South Africans	2	–	786	313	285	173	174	174	–	–	–
DRAFT BUDGET	A skilled and capable workforce to support an inclusive growth path	5	–	4 142	2 160	2 449	900	1 285	1 285	506	522	545
DRAFT BUDGET	An efficient, effective and development-oriented public service	12	–	11 971	5 799	3 332	11 905	8 280	8 280	3 516	3 677	3 843
DRAFT BUDGET	Responsive, accountable, effective and efficient local government	9	–	8 909	5 037	12 978	5 452	3 349	3 349	592	619	647
DRAFT BUDGET	Sustainable human settlements and improved quality of household life	8	–	146 686	153 586	172 619	161 118	156 273	156 273	165 101	172 553	180 318
DRAFT BUDGET	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7	–	–	142	–	–	–	–	–	–	–
Efficient and integrated infrastructure and basic services	An efficient, competitive and responsive economic infrastructure network	6	–	29 285	6 211	6 058	2 609	1 043	1 043	2 609	2 729	2 851
Efficient and integrated infrastructure and basic services	An efficient, effective and development-oriented public service	12	–	5 017	(1 944)	3 824	8 826	10 529	10 529	3 072	3 214	3 358
Efficient and integrated infrastructure and basic services	Responsive, accountable, effective and efficient local government	9	–	7 432	8 795	–	–	–	–	2 439	1 819	1 901
Efficient and integrated infrastructure and basic services	Sustainable human settlements and improved quality of household life	8	–	–	319	169	2 757	1 440	1 440	696	728	760
Improved overall financial management and systems	Sustainable human settlements and improved quality of household life	8	–	480	1 362	211	1 043	2 071	2 071	2 174	2 274	2 376
Spatial Equity and Environmental Sustainability	A comprehensive, responsive and sustainable social protection system	13	–	–	738	227	26	–	–	–	–	–
Spatial Equity and Environmental Sustainability	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	–	–	–	–	174	182	190
Spatial Equity and Environmental Sustainability	An efficient, effective and development-oriented public service	12	–	–	1 913	–	–	1 063	1 063	–	–	–
Spatial Equity and Environmental Sustainability	Protect and enhance our environmental assets and natural resources	10	–	–	785	33	1 970	1 193	1 193	2 304	2 410	2 519
Spatial Equity and Environmental Sustainability	Responsive, accountable, effective and efficient local government	9	–	715	443	467	182	183	183	183	191	200
Spatial Equity and Environmental Sustainability	Sustainable human settlements and improved quality of household life	8	–	7 431	14 900	33 264	6 867	7 672	7 672	10 313	10 787	11 273
Vibrant and Inclusive Rural Economy	A comprehensive, responsive and sustainable social protection system	13	–	1 102	6 300	2 065	1 100	1 674	1 674	1 739	1 819	1 901
Vibrant and Inclusive Rural Economy	An efficient, effective and development-oriented public service	12	–	5 549	3 923	2 327	2 776	858	858	4 384	4 586	4 792
Vibrant and Inclusive Rural Economy	Responsive, accountable, effective and efficient local government	9	–	–	7 130	–	346	248	248	1 304	1 364	1 426
Vibrant and Inclusive Rural Economy	Sustainable human settlements and improved quality of household life	8	–	–	–	4	1 948	1 323	1 323	1 661	1 737	1 815
Vibrant and Inclusive Rural Economy	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7	–	731	1 803	256	398	(770)	(770)	(522)	(546)	(570)
Allocations to other priorities												
Total Expenditure			1	**253 222**	**247 251**	**257 380**	**220 253**	**207 161**	**207 161**	**211 456**	**220 301**	**230 214**

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

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

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

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	–	–	60	63	66
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	1 476	1 544	1 613
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	28 471	31 044	32 041
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	4 264	4 460	4 661
Efficient and integrated infrastructure and basic services	An efficient, effective and development-oriented public service	12	_	–	–	–	3 641	261	261	5 129	4 220	4 410
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	665	666	696
Vibrant and Inclusive Rural Economy	An efficient, competitive and responsive economic infrastructure network	6	_	21 016	–	–	1 391	870	870	4 609	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**634 473**	**683 218**	**625 067**	**52 389**	**76 569**	**76 569**	**53 697**	**51 435**	**53 350**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. IUDF code must be used on Table SA36

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

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	0.5	0.5	0.6
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	0.5	0.5	0.6
Liquidity Ratio	Monetary Assets/Current Liabilities	2.9	1.0	0.2	0.4	0.5	0.5	0.7	(0.1)	(0.1)	0.0
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%	2157.4%	2157.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	5006.4%	2640.0%	2640.0%	0.0%	2157.4%	2157.4%	2157.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	13.0%	-3.2%	20.2%	22.8%	22.8%	1.7%	13.3%	13.4%	13.1%
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%	183.6%	156.9%	156.9%	-29.4%	-527.4%	-171.7%	-120.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	41.9%	42.2%	48.2%	48.4%	42.1%	42.1%	37.7%	45.1%	46.8%	45.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	55.2%	54.0%	60.8%	59.2%	52.7%	52.7%	76.0%	54.3%	56.4%	55.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	19.9%	5.4%	4.6%	2.9%	2.5%	2.5%	4.2%	3.0%	3.1%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.2%	13.8%	20.7%	12.7%	12.4%	12.4%	0.0%	15.3%	15.9%	15.6%
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	34.7	33.5	35.7
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%	6981.5%	6772.1%	6757.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(26.7)	(38.0)	(6.3)	0.6	1.6	1.1	(2.4)	(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	31 173	29 547	28 739	28 739	19 952	28 430	28 287	29 940	–	–
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	(12 598)	51 654	581 092	18 043	14 104	14 104	551 060	15 558	10 279	10 741
Borrowing	–	–	–	–	–	–	–	–	–	–

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
[illegible]												
Unemployment												
Monthly household income (no. of households)	[illegible]											
[illegible]												
Poverty profiles (no. of households)	[illegible]											
< R2 060 per household per month	[illegible]											
Insert description	[illegible]											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
[illegible]												
[illegible]												
Definition of poor household (R per month)												
Housing statistics	[illegible]											
[illegible]												
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	[illegible]											
[illegible]												
Consumption growth (/cost)												
Collection rates	[illegible]											
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
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		[illegible]									
		Below Minimum Service Level sub-total									
		Total number of households									
		Energy:									
		[illegible]									

Municipal in-house 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
		Household service targets (000)									
		[illegible]									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		[illegible]									

Municipal entity 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
[illegible]		Household service targets (000)									
[illegible]		[illegible]									

Services provided by 'external mechanisms'	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
[illegible]		Household service targets (000)									
		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									
		[illegible]									

Detail of Free Basic Services (FBS) provided	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
List type of FBS service		Location of households for each type of FBS									
		Formal settlements - (50 kwh per indigent household per month Rands)									
		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									
List type of FBS service		Location of households for each type of FBS									
		Formal settlements - (6 kilolitre per indigent household per month Rands)									
		[illegible]									
List type of FBS service		Location of households for each type of FBS									
		Formal settlements - (free sanitation service to indigent households)									
		[illegible]									
List type of FBS service		Location of households for each type of FBS									
		Formal settlements - (removed once a week to indigent households)									
		[illegible]									

References
1. Monthly household income threshold. Should include all sources of income.
2. [illegible]
3. Include total of all housing units within the municipality
4. [illegible]
5. [illegible]
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. [illegible]
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN213 Umzumbe Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(831 530)	(1 122 228)	(181 690)	18 409	32 139	32 139	(68 894)	(6 763)	(21 731)	(32 278)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(837 947)	(1 140 822)	(205 435)	7 607	6 488	6 488	(104 594)	(11 131)	(23 444)	(34 128)
Cash year end/monthly employee/supplier payments	18(1)b	3	(26.7)	(38.0)	(6.3)	0.6	1.6	1.1	(2.4)	(0.2)	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(27 707)	(14 405)	5 666	30 130	74 557	74 557	58 386	29 530	25 076	30 839
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(5.7%)	46.6%	(7.4%)	(6.0%)	(6.0%)	(4.8%)	3.6%	(1.4%)	(1.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	31.7%	32.0%	32.0%	0.0%	72.8%	140.6%	140.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	6.8%	(93.7%)	1675.5%	(0.8%)	0.0%	(84.2%)	72.6%	4.6%	4.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	8.1%	2.1%	1.8%	1.5%	1.3%	1.3%	1.3%	1.3%	1.3%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	(21.1%)	44.3%	1.1%	24.4%	21.2%	21.2%	0.0%	17.1%	18.7%	18.8%

References

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

Description	MFMA section	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 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
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	0.3%	52.6%	(1.4%)	0.0%	0.0%	1.2%	9.6%	4.6%	4.5%
% incr Property Tax	18(1)a		0.0%	0.3%	52.6%	(1.4%)	0.0%	0.0%	1.2%	8.0%	4.6%	4.5%
% incr Service charges - Electricity	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.6%	4.5%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		8 244	8 270	12 623	12 451	12 451	12 451	12 605	13 651	14 279	14 921
Service charges			8 244	8 270	12 623	12 451	12 451	12 451	12 605	13 651	14 279	14 921
Property rates			8 244	8 270	12 623	12 451	12 451	12 451	12 605	13 451	14 069	14 702
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	–	–	–	–	–	200	209	219
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			(12 598)	51 654	581 092	18 043	14 104	14 104	551 060	15 558	10 279	10 741
Cash receipts from ratepayers	18(1)a		–	–	–	25 441	25 510	25 510	–	10 549	21 300	22 261
Ratepayer & Other revenue	18(1)a		53 260	82 069	80 817	80 216	79 805	79 805	76 019	14 487	15 154	15 836
Change in consumer debtors (current and non-current)			N/A	1 497	(22 033)	24 846	(209)	–	(22 005)	2 986	327	334
Operating and Capital Grant Revenue	18(1)a		205 964	210 592	245 810	216 305	247 580	247 580	170 167	218 640	213 076	227 297
Capital expenditure - total	20(1)(vi)		(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	53 645	51 381	53 293
Capital expenditure - renewal	20(1)(vi)		3 832	21 382	6 648	12 763	16 228	16 228		9 171	9 592	10 024
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			N/A	1 497	(22 033)	24 846	(209)	–	(22 005)	2 986	327	334
Total Operating Revenue			177 964	189 489	200 444	211 102	215 541	215 541	143 434	200 774	202 377	216 053
Total Operating Expenditure			253 222	247 251	257 380	220 253	207 161	207 161	126 750	211 456	220 301	230 214
Operating Performance Surplus/(Deficit)			(75 259)	(57 762)	(56 936)	(9 151)	8 380	8 380	16 684	(10 682)	(17 924)	(14 161)
Cash and Cash Equivalents (30 June 2012)										(6 763)		
Revenue												
% Increase in Total Operating Revenue				6.5%	5.8%	5.3%	2.1%	0.0%	(33.5%)	(6.9%)	0.8%	6.8%
% Increase in Property Rates Revenue				0.3%	52.6%	(1.4%)	0.0%	0.0%	1.2%	6.7%	4.6%	4.5%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				0.3%	52.6%	(1.4%)	0.0%	0.0%	1.2%	9.6%	4.6%	4.5%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	(2.4%)	4.1%	(14.4%)	(5.9%)	0.0%	(38.8%)	2.1%	4.2%	4.5%
% Increase in Employee Costs			0.0%	7.3%	20.8%	5.7%	(11.2%)	0.0%	(40.4%)	(0.3%)	4.6%	4.5%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	650269.1301	-32218632.67	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)			0	0	645781.1538	0	0	0	0	0	0	0
R&M % of PPE			8.1%	2.1%	1.8%	1.5%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Asset Renewal and R&M as a % of PPE			27.9%	21.6%	11.9%	6.2%	11.6%	11.6%	3.8%	3.8%	3.8%	3.9%
Debt Impairment % of Total Billable Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			(12 598)	51 654	–	18 043	14 104	14 104	551 060	15 558	10 279	10 741
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			(5 549)	(3 382)	43 976	34 345	62 465	62 465	15 167	38 087	41 102	42 552
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			30.6%	(7.0%)	100.0%	65.6%	81.6%	81.6%	2.7%	71.0%	80.0%	79.8%
Capital Expenditure												
Total Capital Programme (R'000)			(18 147)	48 272	625 067	52 389	76 569	76 569	566 227	53 645	51 381	53 293
Asset Renewal			86 014	92 724	52 320	18 502	44 336	44 336	–	11 478	11 976	12 515
Asset Renewal % of Total Capital Expenditure			(474.0%)	192.1%	119.0%	35.3%	57.9%	57.9%	0.0%	21.4%	23.3%	23.5%
Cash												
Cash Receipts % of Rate Payer & Other			0.0%	0.0%	0.0%	31.7%	32.0%	32.0%	0.0%	72.8%	140.6%	140.6%
Cash Coverage Ratio			(0)	(0)	(0)	0	0	0	(0)	(0)	–	–
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			(837 947)	(1 140 822)	(205 435)	7 607	6 488	6 488	(104 594)	(11 131)	(23 444)	(34 128)
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Description	MFMA section	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 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
High Level Outcome of Funding Compliance												
Total Operating Revenue			177 964	189 489	200 444	211 102	215 541	215 541	143 434	200 774	202 377	216 053
Total Operating Expenditure			253 222	247 251	257 380	220 253	207 161	207 161	126 750	211 456	220 301	230 214
Surplus/(Deficit) Budgeted Operating Statement			(75 259)	(57 762)	(56 936)	(9 151)	8 380	8 380	16 684	(10 682)	(17 924)	(14 161)
Surplus/(Deficit) Considering Reserves and Cash Backing			(837 947)	(1 140 822)	(205 435)	7 607	6 488	6 488	(104 594)	(11 131)	(23 444)	(34 128)
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	1	1	0	0	0	0
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✗	✓	✓	✓	✗	✗	✗	✗

References

15. Subject to figures provided in Schedule.

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									
Date of valuation:		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
Financial year valuation used		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)	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/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 00:0	1899/12/30 00:0	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)		0	0	0	0	-	-	0	-	-
Differential rates used? (Y/N)	5	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 15:3	1899/12/30 15:3	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)		–	–	–	–	–	–	–	–	–	–	–
Flat rate used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Is balance rated by uniform rate/variable rate?		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:												
Total value used for rating (Rm)	6	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, Communual Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 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)		–	–	–	–	–	–	–	–	–	–	–
Flat rate used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Is balance rated by uniform rate/variable rate?		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:												
Total value used for rating (Rm)	6	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, Communual Property Associations

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

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

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

KZN213 Umzumbe - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	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 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-

Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Water usage - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 5 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 6 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-

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

References

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

2.Please provide detailed descriptions on Sheet SA13b

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

Description	Ref	Provide description of tariff structure where appropriate	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)*									
[Insert lines as applicable]									
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

KZN213 Umzumbe - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		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
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 Umzumbe - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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 Share 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 Share 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 [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
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 - Categorised by type	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
Borrowings										
Annuity 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 Annuity 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-subsidiary 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		
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
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	162 991	175 717
EPWP Incentive	–	4 846	6 277	1 400	1 428	1 428	1 428	1 509	–	–
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	2 200	2 300
Municipal Infrastructure Grant	–	–	–	–	2 067	24	24	1 855	3 458	2 853
Total Monetary Allocations		205 809	240 687	171 749	174 945	172 824	172 824	170 534	168 649	180 870
Total Operating/National Government		205 809	240 687	171 749	174 945	172 824	172 824	170 534	168 649	180 870
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	1 427	1 427
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	–	9 783	29 518	(26)	–	6 560	6 560	5 940	–	–
Total Operating/Provincial Government		9 783	30 518	1 974	2 079	8 580	8 580	7 894	1 427	1 427
District Municipalities										
Monetary Allocations										
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Add grant description)_R	–	–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
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	215 592	271 205	173 723	177 024	181 404	181 404	178 427 700	170 076 000	182 297 000
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)	–	119 485	149 419	41 042	39 281	41 177	41 177	40 212	43 000	45 000
Municipal Disaster Recovery Grant	–	9 000	24 772	23 700	–	25 000	25 000	–	–	–
Total Monetary Allocations		128 485	174 191	64 742	39 281	66 177	66 177	40 212 300	43 000 000	45 000 000
Total Capital/National Government		128 485	174 191	64 742	39 281	66 177	66 177	40 212 300	43 000 000	45 000 000
Provincial Government										
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		
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
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)	(162 991)	(175 717)
EPWP Incentive	–	4 846	6 277	1 400	(1 428)	(1 428)	(1 428)	(1 509)	–	–
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)	(2 200)	(2 300)
Municipal Infrastructure Grant	–	–	–	–	(2 067)	(24)	(24)	(1 855)	(3 458)	(2 853)
Total Monetary Allocations		**205 809**	**240 687**	**176 875**	**(174 945)**	**(172 824)**	**(172 824)**	**(170 534)**	**(168 649)**	**(180 870)**
Total Operating/National Government		**205 809**	**240 687**	**176 875**	**(174 945)**	**(172 824)**	**(172 824)**	**(170 534)**	**(168 649)**	**(180 870)**
Provincial Government										
KwaZulu-Natal	–	9 049	28 577	2 050	2 079	8 580	8 580	7 894	1 427	1 427
Total Operating/Provincial Government		**9 049**	**28 577**	**2 050**	**2 079**	**8 580**	**8 580**	**7 894**	**1 427**	**1 427**
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	–	375	375	–	–	–	–	–	–	–
Total Monetary Allocations		**375**	**375**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**375**	**375**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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		**214 858**	**269 264**	**178 925**	**(172 866)**	**(164 244)**	**(164 244)**	**(162 640)**	**(167 222)**	**(179 443)**
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Integrated National Electrification Programme Grant	–	(40 500)	(61 443)	–	–	–	–	–	–	–
KwaZulu-Natal-DC 21 - Ugu-Infrastructure	–	119	119	–	–	–	–	–	–	–
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**	**40 212**	**43 000**	**45 000**
Total National Government		**(40 500)**	**(61 443)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial Government										
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]										
KwaZulu-Natal-DC 21 - Ugu-Infrastructure	–	27 538	27 538	–	–	–	–	–	–	–
Total Allocations In-kind		**27 538**	**27 538**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/District Municipalities		**27 538**	**27 538**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total capital expenditure of Transfers and Grants		**(40 500)**	**(61 443)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**174 358**	**207 821**	**178 925**	**(172 866)**	**(164 244)**	**(164 244)**	**(162 640)**	**(167 222)**	**(179 443)**

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		
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
<u>Operating transfers and grants:</u>	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	5 464	5 658	5 153
Repayment of grants										
Conditions met - transferred to revenue		–	–	(5 126)	10 791	6 547	6 547	10 927	11 316	10 306
Conditions still to be met - transferred to liabilities		50 946	77 733	5 763	(5 395)	(3 274)	(3 274)	(5 464)	(5 658)	(5 153)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		9 783	30 518	1 974	2 079	8 580	8 580	7 894	1 427	1 427
Conditions met - transferred to revenue		734	1 941	(76)	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		9 049	28 577	2 050	2 079	8 580	8 580	7 894	1 427	1 427
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		(375)	(375)	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		375	375	–	–	–	–	–	–	–
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		359	1 567	(5 202)	10 791	6 547	6 547	10 927	11 316	10 306
Total operating transfers and grants - CTBM	2	60 370	106 685	7 813	(3 316)	5 306	5 306	2 430	(4 231)	(3 726)
<u>Capital transfers and grants:</u>	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		128 485	174 191	64 742	39 281	66 177	66 177	40 212	43 000	45 000
Conditions met - transferred to revenue		247 969	321 320	108 073	–	25 000	25 000	–	–	–
Conditions still to be met - transferred to liabilities		(119 485)	(147 129)	(43 331)	39 281	41 177	41 177	40 212	43 000	45 000
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		247 969	321 320	108 073	–	25 000	25 000	–	–	–
Total capital transfers and grants - CTBM	2	(119 485)	(147 129)	(43 331)	39 281	41 177	41 177	40 212	43 000	45 000
TOTAL TRANSFERS AND GRANTS REVENUE		248 328	322 886	102 871	10 791	31 547	31 547	10 927	11 316	10 306
TOTAL TRANSFERS AND GRANTS - CTBM		(59 114)	(40 445)	(35 518)	35 964	46 483	46 483	42 643	38 769	41 274

<u>References</u>

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		
R thousand		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
Monetary Transfers to other municipalities											
District Municipalities	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monetary Transfers to Entities/Other External Mechanisms											
Municipal Entities	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											
Departmental Agencies and Accounts	3	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monetary Transfers to Organisations											
Foreign Government and International Organisations		707	767	330	–	234	234	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		**707**	**767**	**330**	**–**	**234**	**234**	**–**	**–**	**–**	**–**
Monetary Transfers to Groups of Individuals											
Households		4 817	3 028	1 299	173	907	907	897	696	728	760
		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		**4 817**	**3 028**	**1 299**	**173**	**907**	**907**	**897**	**696**	**728**	**760**
TOTAL Monetary TRANSFERS AND GRANTS	6	**7 382**	**5 751**	**3 682**	**2 218**	**1 141**	**1 141**	**1 932**	**696**	**728**	**760**
In-Kind Transfers to other municipalities											
District Municipalities	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
In-Kind Transfers to Entities/Other External Mechanisms											
Municipal Entities	2	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts	3	10	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:		**10**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
In-Kind Grants to Organisations											
Foreign Government and International Organisations	4	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Groups of Individuals											
Households	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**	**696**	**728**	**760**

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	11 787	12 329	12 884
Cell phone Allowance		1 591	1 614	1 564	1 685	1 642	1 642	1 685	1 762	1 842
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	3 929	4 110	4 295
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		7 207	6 546	7 438	6 300	6 300	6 300	2 160	2 259	2 361
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		23 629	22 335	25 185	22 884	22 841	22 841	19 561	20 461	21 382
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	19 561	20 461	21 382
% increase	4		(5.5%)	12.8%	(9.1%)	(0.2%)	–	(14.4%)	4.6%	4.5%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		2 133	1 921	2 515	4 105	4 105	4 105	5 574	5 831	6 093
Bonuses		–	–	303	898	898	898	465	486	508
Allowance										
Accommodation, Travel and Incidental		236	107	131	1 368	1 368	1 368	–	–	–
Cellular and Telephone	3	–	–	199	102	102	102	33	34	36
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	700	631	778	457	457	457	1 858	1 944	2 031
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		936	738	1 107	1 928	1 928	1 928	1 891	1 978	2 067
Service Related Benefits										
Acting	3	–	36	–	–	–	–	129	134	140
Bonus	3	–	–	–	–	–	–	–	–	–
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	30	31	33
Fire Brigade		–	–	–	–	–	–	–	–	–
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	-	-	-	159	166	173
Total Salaries and Allowances		3 069	2 695	4 028	6 931	6 931	6 931	8 088	8 460	8 841
Social Contributions										
Bargaining Council		–	–	–	–	–	–	–	–	–
Group Life Insurance		–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Unemployment Insurance		–	–	–	–	–	–	4	4	5
Total Social Contributions		-	-	-	-	-	-	4	4	5
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
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	8 093	8 465	8 846
% increase	4		(12.2%)	49.5%	72.0%	–	–	16.8%	4.6%	4.5%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		40 303	44 357	45 832	53 916	46 805	46 805	45 176	47 254	49 380
Bonuses		–	–	–	2 153	1 919	1 919	–	–	–
Allowance										
Accommodation, Travel and Incidental		2 850	2 928	3 028	4 500	4 500	4 500	3 600	3 766	3 935
Cellular and Telephone	3	–	–	–	–	–	–	966	1 010	1 056
Housing Benefits	3	516	434	425	938	854	854	463	485	506
Non-pensionable		189	66	538	180	180	180	1 095	1 145	1 197

Travel or Motor Vehicle	3	7 197	6 567	6 400	7 677	6 282	6 282	7 397	7 737	8 085
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**10 751**	**9 995**	**10 391**	**13 295**	**11 816**	**11 816**	**13 521**	**14 143**	**14 779**
Service Related Benefits										
Acting	3	666	285	498	215	215	215	360	377	394
Bonus	3	3 024	3 363	3 409	1 921	1 537	1 537	3 424	3 582	3 743
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	808	1 231	1 116	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		45	105	297	208	203	203	–	–	–
Overtime		3 115	6 108	7 044	4 800	4 800	4 800	240	251	262
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3	885	1 237	1 679	1 100	1 100	1 100	420	439	459
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	291	182	300	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		74	53	34	–	–	–	–	–	–
Total Service Related Benefits		**8 909**	**12 565**	**14 377**	**8 244**	**7 855**	**7 855**	**4 444**	**4 649**	**4 858**
Total Salaries and Allowances		**59 964**	**66 917**	**70 600**	**77 608**	**68 393**	**68 393**	**63 141**	**66 045**	**69 018**
Social Contributions										
Bargaining Council		20	30	28	37	34	34	28	30	31
Group Life Insurance		–	–	–	3	3	3	–	–	–
Medical		2 044	2 080	2 358	6 274	5 397	5 397	3 288	3 439	3 594
Pension		5 962	6 197	6 504	8 632	7 328	7 328	14 341	15 001	15 676
Unemployment Insurance		308	343	357	479	429	429	590	617	645
Total Social Contributions		**8 335**	**8 650**	**9 247**	**15 425**	**13 191**	**13 191**	**18 248**	**19 087**	**19 946**
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**	**81 389**	**85 133**	**88 964**
% increase	4		**8.2%**	**19.8%**	**2.8%**	**(12.0%)**	**–**	**(2.8%)**	**4.6%**	**4.5%**
Total Parent Municipality		**98 159**	**102 318**	**121 841**	**125 021**	**113 529**	**113 529**	**109 042**	**114 058**	**119 191**
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										
In-kind Benefits	3									
Leave Pay	3									
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		-	-	-	-	-	-	-	-	-
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										
In-kind Benefits	3									
Leave Pay	3									
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		-	-	-	-	-	-	-	-	-
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 - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		–	–	–	–	–	–	–	–
Other Staff 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										
In-kind Benefits	3									
Leave Pay	3									
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		-	-	-	-	-	-	-	-	-
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 - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		**98 159**	**102 318**	**121 841**	**125 021**	**113 529**	**113 529**	**109 042**	**114 058**	**119 191**
% increase	4		**4.2%**	**19.1%**	**2.6%**	**(9.2%)**	**–**	**(4.0%)**	**4.6%**	**4.5%**
TOTAL MANAGERS AND STAFF	5,7	**74 530**	**79 983**	**96 656**	**102 137**	**90 689**	**90 689**	**89 481**	**93 598**	**97 809**

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. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 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			6954778,8	–	8 982 072	–	–	8 982 072
Total Councillors	8	–	–	–	**10 949 916**			**10 949 916**
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
								–
								–
								–
								–
								–
List of each offical with packages >= senior manager								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	–	–	–	–		–
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	–	–	**10 949 916**	–		**10 949 916**

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	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	5	–	–	–	–	–	–	–	–
Other Managers	7	19	–	–	–	–	–	–	–	–
Professionals		*28*	*24*	*4*	–	–	–	–	–	–
Finance		20	17	3	–	–	–	–	–	–
Spatial/town planning		4	4	–	–	–	–	–	–	–
Information Technology		4	3	1	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Technicians		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		–	–	–	–	–	–	–	–	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		–	–	–	–	–	–	–	–	–
Elementary Occupations		–	–	–	–	–	–	–	–	–
TOTAL PERSONNEL NUMBERS	9	**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 fo persons, Not FTE) of managers and staff only (exclude councillors)

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

8. Total number of employees working on these functions

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		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		15	15	15	15	15	15	15	15	15	15	15	15	183	191	200
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		58	58	58	58	58	58	58	58	58	58	58	58	700	732	765
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		38	38	38	38	38	38	38	38	38	38	38	38	459	9 407	9 832
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		55	55	55	55	55	55	55	55	55	55	55	55	654	684	715
Non-Exchange Revenue																
Property rates		1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	13 451	14 069	14 702
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	178 428	170 076	182 297
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 255	1 312
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**16 731**	**200 774**	**202 377**	**216 053**
Expenditure																
Employee related costs		7 540	7 540	7 540	7 540	7 540	7 540	7 540	7 540	7 540	7 540	7 540	7 540	90 481	94 644	98 903
Remuneration of councillors		1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	19 561	20 461	21 382
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(756)	(791)	(826)
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment		2 568	2 568	2 568	2 568	2 568	2 568	2 568	2 568	2 568	2 568	2 568	2 568	30 810	32 227	33 677
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	41 210	42 269	44 171
Transfers and subsidies		58	58	58	58	58	58	58	58	58	58	58	58	696	728	760
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	29 454	30 763	32 147
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**211 456**	**220 301**	**230 214**
Surplus/(Deficit)		**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(890)**	**(10 682)**	**(17 924)**	**(14 161)**
Transfers and subsidies - capital (monetary allocations)		3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	40 212	43 000	45 000
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**

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		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Executive and Council		1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	16 881	16 182	18 912
Vote 2 - Finance and Administration		13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	156 692	162 380	171 776
Vote 3 - Planning and Development		976	976	976	976	976	976	976	976	976	976	976	976	11 713	6 776	7 524
Vote 4 - Road Transaport		3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	42 490	43 441	45 500
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	12 551	6 981	7 291
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	9 407	9 832
Vote 14 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**240 986**	**245 377**	**261 053**
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	43 060	45 041	47 068
Vote 2 - Finance and Administration		8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	107 330	112 117	117 163
Vote 3 - Planning and Development		1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	19 689	19 862	20 756
Vote 4 - Road Transaport		1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	18 955	19 827	20 719
Vote 5 - Internal Audit		56	56	56	56	56	56	56	56	56	56	56	56	670	700	732
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		174	174	174	174	174	174	174	174	174	174	174	174	2 087	2 183	2 281
Vote 8 - Community and Social Services2		398	398	398	398	398	398	398	398	398	398	398	398	4 774	4 994	5 218
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		960	960	960	960	960	960	960	960	960	960	960	960	11 516	12 046	12 588
Vote 12 - Waste Management		57	57	57	57	57	57	57	57	57	57	57	57	688	720	753
Vote 13 - Energy Sources		32	32	32	32	32	32	32	32	32	32	32	32	382	399	417
Vote 14 - Environmental Protection		192	192	192	192	192	192	192	192	192	192	192	192	2 304	2 410	2 519
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**211 456**	**220 301**	**230 214**
Surplus/(Deficit) before assoc.		**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**

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		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**14 464**	**173 573**	**178 562**	**190 688**
Executive and council		1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	16 881	16 182	18 912
Finance and administration		13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	13 058	156 692	162 380	171 776
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**1 046**	**12 551**	**6 981**	**7 291**
Community and social services		1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	12 551	6 981	7 291
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**4 517**	**54 203**	**50 217**	**53 024**
Planning and development		976	976	976	976	976	976	976	976	976	976	976	976	11 713	6 776	7 524
Road transport		3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	3 541	42 490	43 441	45 500
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**55**	**55**	**55**	**55**	**55**	**55**	**55**	**55**	**55**	**55**	**55**	**55**	**659**	**9 616**	**10 051**
Energy sources		38	38	38	38	38	38	38	38	38	38	38	38	459	9 407	9 832
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		**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**20 082**	**240 986**	**245 377**	**261 053**
Expenditure - Functional																
Governance and administration		**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**12 588**	**151 060**	**157 859**	**164 963**
Executive and council		3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	3 588	43 060	45 041	47 068
Finance and administration		8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	8 944	107 330	112 117	117 163
Internal audit		56	56	56	56	56	56	56	56	56	56	56	56	670	700	732
Community and public safety		**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**1 531**	**18 378**	**19 223**	**20 088**
Community and social services		572	572	572	572	572	572	572	572	572	572	572	572	6 861	7 177	7 500
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		960	960	960	960	960	960	960	960	960	960	960	960	11 516	12 046	12 588
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**3 412**	**40 948**	**42 099**	**43 994**
Planning and development		1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	19 689	19 862	20 756
Road transport		1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	18 955	19 827	20 719
Environmental protection		192	192	192	192	192	192	192	192	192	192	192	192	2 304	2 410	2 519
Trading services		**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**1 070**	**1 120**	**1 170**
Energy sources		32	32	32	32	32	32	32	32	32	32	32	32	382	399	417
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		57	57	57	57	57	57	57	57	57	57	57	57	688	720	753
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**17 621**	**211 456**	**220 301**	**230 214**
Surplus/(Deficit) before assoc.		**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**2 461**	**29 530**	**25 076**	**30 839**

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		
R thousand		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 Transaport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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		16	16	16	16	16	16	16	16	16	16	16	16	187	196	204
Vote 2 - Finance and Administration		508	508	508	508	508	508	508	508	508	508	508	508	6 093	5 191	5 425
Vote 3 - Planning and Development		2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	33 776	31 772	32 801
Vote 4 - Road Transaport		1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	12 591	13 170	13 763
Vote 5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		52	52	52	52	52	52	52	52	52	52	52	52	626	625	653
Vote 8 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		20	20	20	20	20	20	20	20	20	20	20	20	242	291	304
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	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**53 645**	**51 381**	**53 293**
Total Capital Expenditure	2	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**53 645**	**51 381**	**53 293**

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		
R thousand		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		**523**	**523**	**523**	**523**	**523**	**523**	**523**	**523**	**523**	**523**	**523**	**523**	**6 280**	**5 387**	**5 629**
Executive and council		16	16	16	16	16	16	16	16	16	16	16	16	187	196	204
Finance and administration		508	508	508	508	508	508	508	508	508	508	508	508	6 093	5 191	5 425
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**72**	**867**	**916**	**957**
Community and social services		52	52	52	52	52	52	52	52	52	52	52	52	626	625	653
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		20	20	20	20	20	20	20	20	20	20	20	20	242	291	304
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**3 864**	**46 367**	**44 942**	**46 564**
Planning and development		2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	33 776	31 772	32 801
Road transport		1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	1 049	12 591	13 170	13 763
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	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**53 645**	**51 381**	**53 293**
Funded by:																
National Government		3 174	3 174	3 174	3 174	3 174	3 174	3 174	3 174	3 174	3 174	3 174	3 174	38 087	41 102	42 552
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**3 174**	**38 087**	**41 102**	**42 552**
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	15 558	10 279	10 741
Total Capital Funding		**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	**4 470**	4 470	4 470	53 645	51 381	53 293

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		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	673	673	673	673	673	673	673	673	673	673	673	673	8 070	8 442	8 821
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	67	67	67	67	67	67	67	67	67	67	67	67	805	842	880
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	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	14 869	178 428	170 076	182 297
Other revenue	124	124	124	124	124	124	124	124	124	124	124	124	1 490	11 824	12 358
Cash Receipts by Source	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**16 206**	**194 477**	**197 129**	**210 570**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	3 351	40 212	43 000	45 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 255	1 312
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 then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**19 657**	**235 889**	**241 385**	**256 882**
Cash Payments by Type															
Employee related costs	7 599	7 599	7 599	7 599	7 599	7 599	7 599	7 599	7 599	7 599	7 599	7 599	91 192	95 386	99 679
Remuneration of councillors	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	19 561	20 461	21 382
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisition inventory - water and other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	47 392	48 609	50 797
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	58	58	58	58	58	58	58	58	58	58	58	58	696	728	760
Other expenditure	2 611	2 611	2 611	2 611	2 611	2 611	2 611	2 611	2 611	2 611	2 611	2 611	31 332	32 727	34 199
Cash Payments by Type	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**15 848**	**190 172**	**197 911**	**206 817**
Other Cash Flows/Payments by Type															
Capital assets	5 090	5 090	5 090	5 090	5 090	5 090	5 090	5 090	5 090	5 090	5 090	5 090	61 075	58 442	60 612
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**20 937**	**251 247**	**256 353**	**267 429**
NET INCREASE/(DECREASE) IN CASH HELD	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(1 280)**	**(15 358)**	**(14 968)**	**(10 547)**
Cash/cash equivalents at the month/year begin:	8 595	7 315	6 035	4 756	3 476	2 196	916	(364)	(1 643)	(2 923)	(4 203)	(5 483)	8 595	(6 763)	(21 731)
Cash/cash equivalents at the month/year end:	7 315	6 035	4 756	3 476	2 196	916	(364)	(1 643)	(2 923)	(4 203)	(5 483)	(6 763)	(6 763)	(21 731)	(32 278)

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		
R million		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
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	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		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
R thousand	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	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

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

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

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

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

Description	Ref	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**	**7 043**	**2 547**	**2 661**
Roads Infrastructure		447 685	476 491	493 745	3 565	3 043	3 043	6 348	1 819	1 901
Roads		447 685	476 491	493 745	2 174	2 174	2 174	1 739	1 819	1 901
Road Structures		–	–	–	1 391	870	870	4 609	–	–
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**	**28 471**	**31 044**	**32 041**
Community Facilities		19 204	–	–	–	–	–	–	–	–
Halls		19 204	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		65	11 581	23 414	22 496	26 003	26 003	28 471	31 044	32 041
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	23 306	25 641	26 395
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**	**450**	**471**	**492**
Operational Buildings		31 397	52 945	21 777	870	696	696	450	471	492
Municipal Offices		31 397	52 945	21 777	870	696	696	450	471	492
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	130	136	143
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 754	1 530	–	216	580	580	130	136	143
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		1 754	1 530	–	216	580	580	130	136	143
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	519	1 039	1 039	330	346	361
Computer Equipment		–	–	–	519	1 039	1 039	330	346	361
Furniture and Office Equipment		6 699	7 209	7 159	408	90	90	535	559	585
Furniture and Office Equipment		6 699	7 209	7 159	408	90	90	535	559	585
Machinery and Equipment		21 820	21 119	23 173	4 508	782	782	1 555	482	503
Machinery and Equipment		21 820	21 119	23 173	4 508	782	782	1 555	482	503
Transport Assets		16 995	16 307	–	–	–	–	3 652	3 820	3 992
Transport Assets		16 995	16 307	–	–	–	–	3 652	3 820	3 992
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**	**32 233**	**42 167**	**39 405**	**40 778**

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
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 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**	**–**	**–**	**147**	**154**	**161**
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		–	–	–	–	–	–	60	63	66
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	60	63	66
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**	–	–	–	–	–	–
Operational Buildings		1 463	1 463	1 918	–	–	–	–	–	–
Municipal Offices		1 463	1 463	1 918	–	–	–	–	–	–
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**	**9 171**	**9 592**	**10 024**
Renewal of Existing Assets as % of total capex		*0.6%*	*3.1%*	*1.1%*	*24.4%*	*21.2%*	*21.2%*	*17.1%*	*18.7%*	*18.8%*
Renewal of Existing Assets as % of deprecn"		*16.3%*	*82.0%*	*16.1%*	*47.6%*	*60.6%*	*60.6%*	*29.8%*	*29.8%*	*29.8%*

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 expe

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**	**2 609**	**2 729**	**2 851**
Roads Infrastructure		29 285	6 211	6 058	2 609	1 043	1 043	2 609	2 729	2 851
Roads		29 285	6 211	6 058	2 609	1 043	1 043	2 609	2 729	2 851
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**	**–**	**–**	**–**
Community Facilities		469	722	–	519	522	522	–	–	–
Halls		469	722	–	519	522	522	–	–	–
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**	**–**	**–**	**–**
Operational Buildings		1 726	513	655	1 129	1 736	1 736	–	–	–
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	–	–	–
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	1 061	1 110	1 160
Computer Equipment		3	1	6	43	17	17	1 061	1 110	1 160
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	987	1 032	1 079
Transport Assets		1 016	922	928	652	1 000	1 000	987	1 032	1 079
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**	**5 961**	**6 235**	**6 516**

R&M as a % of PPE & Investment Property		*8.1%*	*2.1%*	*1.8%*	*1.5%*	*1.3%*	*1.3%*	*1.3%*	*1.3%*	*1.3%*
R&M as % Operating Expenditure		*14.0%*	*4.1%*	*3.6%*	*2.7%*	*2.7%*	*2.7%*	*4.7%*	*2.9%*	*3.0%*

References

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

KZN213 Umzumbe - Supporting Table SA34d Depreciation by asset class

Description	Ref	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
Depreciation by Asset Class/Sub-class										
Infrastructure		**11 874**	**12 423**	**13 695**	**16 174**	**16 174**	**16 174**	**18 600**	**19 456**	**20 331**
Roads Infrastructure		11 874	12 423	13 695	16 174	16 174	16 174	18 600	19 456	20 331
Roads		11 874	12 423	13 695	16 174	16 174	16 174	18 600	19 456	20 331
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**	**7 000**	**7 322**	**7 651**
Community Facilities	6 968	7 578	7 787	6 087	6 087	6 087	7 000	7 322	7 651
Halls	6 968	7 578	7 787	6 087	6 087	6 087	7 000	7 322	7 651
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	110	115	120
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	80	64	42	96	96	96	110	115	120
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	80	64	42	96	96	96	110	115	120
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	836	1 000	864	783	783	783	900	941	984
Computer Equipment	836	1 000	864	783	783	783	900	941	984
Furniture and Office Equipment	440	583	607	522	522	522	600	628	656
Furniture and Office Equipment	440	583	607	522	522	522	600	628	656
Machinery and Equipment	1 480	1 479	1 379	1 739	1 739	1 739	2 000	2 092	2 186
Machinery and Equipment	1 480	1 479	1 379	1 739	1 739	1 739	2 000	2 092	2 186
Transport Assets	1 630	1 445	1 621	1 391	1 391	1 391	1 600	1 674	1 749
Transport Assets	1 630	1 445	1 621	1 391	1 391	1 391	1 600	1 674	1 749
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**	**30 810**	**32 227**	**33 677**

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		
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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**82 125**	**71 284**	**45 672**	**5 304**	**28 059**	**28 059**	**1 829**	**1 913**	**1 999**
Roads Infrastructure		82 125	71 284	45 672	5 304	28 059	28 059	1 829	1 913	1 999
Roads		82 125	71 284	45 672	5 304	28 059	28 059	1 829	1 913	1 999
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		**57**	**57**	**–**	**435**	**50**	**50**	**478**	**471**	**492**
Community Facilities		–	–	–	435	50	50	478	471	492
Halls		–	–	–	435	50	50	478	471	492
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		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 Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**82 182**	**71 342**	**45 672**	**5 739**	**28 109**	**28 109**	**2 307**	**2 384**	**2 491**
Upgrading of Existing Assets as % of total capex		*13.0%*	*10.5%*	*7.3%*	*11.0%*	*36.7%*	*36.7%*	*4.3%*	*4.6%*	*4.7%*
Upgrading of Existing Assets as % of deprecn"		*348.9%*	*273.7%*	*110.3%*	*21.4%*	*104.9%*	*104.9%*	*7.5%*	*7.4%*	*7.4%*

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 in Budgeted 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			
R thousand		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
Capital expenditure	1							
Vote 1 - Executive and Council		187	196	204				
Vote 2 - Finance and Administration		6 093	5 191	5 425				
Vote 3 - Planning and Development		33 776	31 772	32 801				
Vote 4 - Road Transaport		12 591	13 170	13 763				
Vote 5 - Internal Audit		–	–	–				
Vote 6 - Sport and Recreation		–	–	–				
Vote 7 - Community and Social Services		626	625	653				
Vote 8 - Community and Social Services2		–	–	–				
Vote 9 - Housing		–	–	–				
Vote 10 - Other		–	–	–				
Vote 11 - Public Safety		242	291	304				
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		**53 645**	**51 381**	**53 293**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Finance and Administration								
Vote 3 - Planning and Development								
Vote 4 - Road Transaport								
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		**53 645**	**51 381**	**53 293**	**–**	**–**	**–**	**–**

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)

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
	FINAL BUDGET				Growth	DRAFT BUDGET	Machinery and Equipment	Machinery and Equipment		30.37999999	-30.62999999	0	0	0	0					
	FINAL BUDGET				Growth	DRAFT BUDGET	Computer Equipment	Computer Equipment		30.37999999	-30.62999999	-0.18	0	0	2116886					
	FINAL BUDGET				Growth	DRAFT BUDGET	Furniture and Office Equipment	Furniture and Office Equipment		30.37999999	-30.62999999	0	0	0	259740					
	FINAL BUDGET				Growth	DRAFT BUDGET	Licences and Rights	Computer Software and Applications		30.37999999	-30.62999999	0	0	0	1298700					
					Growth		Machinery and Equipment	Machinery and Equipment		30.37999999	-30.62999999	133920175.7	126716169.8	128040939.4	0					
	ROADS INFRASTRUCTURE				Growth	DRAFT BUDGET	Roads Infrastructure	Roads		30.37999999	-30.62999999	224961804	250905880	264836808	0					
	TAKE-ON				Inclusion and access		–	–		30.37999999	-30.62999999	41779772.46	41759803.37	40992437.14	0					
	TAKE-ON				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	25307804.8	25549819.6	24595422.8	0					
					Growth		Operational Buildings	Municipal Offices		30.37999999	-30.62999999	145173253.7	27460951.4	130662659.8	5217390					
	FINAL BUDGET				Growth	DRAFT BUDGET	Operational Buildings	Municipal Offices		30.37999999	-30.62999999	0	0	0	0					
	Minor Works Municipal offices				Growth		Machinery and Equipment	Machinery and Equipment		30.37999999	-30.62999999	0	0	0	0					
	Minor Works Municipal offices				Growth		Machinery and Equipment	Machinery and Equipment		30.37999999	-30.62999999	0	0	0	0					
	Minor Works Municipal offices				Growth		Transport Assets	Transport Assets		30.37999999	-30.62999999	0	0	0	0					
					Growth	DRAFT BUDGET	Machinery and Equipment	Machinery and Equipment		30.37999999	-30.62999999	0	0	0	0					
	Ward 4 Sportsfield				Growth		Sport and Recreation Facilities	Outdoor Facilities		30.37999999	-30.62999999	0	3682913.58	1405947.52	2608696					
	FINAL BUDGET				Growth	DRAFT BUDGET	Operational Buildings	Municipal Offices		30.37999999	-30.62999999	0	0	0	0					
	Indoor Sport Centre Cluster B				Growth		Sport and Recreation Facilities	Indoor Facilities		30.37999999	-30.62999999	0	4337363.66	12695060.7	10827114					
	FINAL BUDGET				Spatial integration	DRAFT BUDGET	Land	Land		30.37999999	-30.62999999	0	0	2089565.16	0					
					Growth		Machinery and Equipment	Machinery and Equipment		30.37999999	-30.62999999	0	0	0	5217390					
	TAKE-ON				Inclusion and access		–	–		30.37999999	-30.62999999	334152.79	368852.79	404350	0					
	TAKE-ON				Inclusion and access		Solid Waste Infrastructure	Waste Separation Facilities		30.37999999	-30.62999999	2246916.74	2350716.74	2426168	0					
	TAKE-ON				Governance		–	–		30.37999999	-30.62999999	1462725.78	1462035.78	1917725.78	0					
	TAKE-ON				Governance		Operational Buildings	Municipal Offices		30.37999999	-30.62999999	8776354.68	8776354.68	11556354.68	0					
					Growth		Sport and Recreation Facilities	Outdoor Facilities		30.37999999	-30.62999999	369422	369422	369422	0					
					Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	86957					
					Inclusion and access		Community Facilities	Halls		30.37999999	-30.62999999	0	0	0	521742					
	Upgrading of community facilities				Inclusion and access	DRAFT BUDGET	–	–		30.37999999	-30.62999999	0	0	369000	86957					
	Upgrading of community facilities				Inclusion and access	DRAFT BUDGET	Community Facilities	Halls		30.37999999	-30.62999999	0	0	2384000	521742					
	Upgrading of community facilities				Inclusion and access	DRAFT BUDGET	–	–		30.37999999	-30.62999999	0	0	0	0					
	Upgrading of community facilities				Inclusion and access	DRAFT BUDGET	Sport and Recreation Facilities	Outdoor Facilities		30.37999999	-30.62999999	0	0	0	0					
					Growth		Machinery and Equipment	Machinery and Equipment		30.37999999	-30.62999999	0	0	37.14	1565220					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	8714990.1	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	1005496.12	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	9340002.24	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	1407901.4	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	9432298.8	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	7962350.4	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	5615472.18	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	1706905.88	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	8605758.72	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	1160465.28	0					
	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	11652334.1	0					
	Nomakhanzana Electrification				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	2608696					
	Nomakhanzana Electrification				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	2608696					
	Nomakhanzana Electrification				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	2608696					
	Nomakhanzana Electrification				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	2608696					
	Nomakhanzana Electrification				Growth		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	2608696					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	434783					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	3565217					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	2608696					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	21391302					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	434783					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	2608696					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		–	–		30.37999999	-30.62999999	0	0	0	0					
	Gumbi Access Road W11				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	LIC ROADS CONSTRUCTION				Inclusion and access		–	–		30.37999999	-30.62999999	0	323443.21	2520135.04	0					
	LIC ROADS CONSTRUCTION				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	1940658.26	15138810.24	0					
	LIC ROADS CONSTRUCTION				Inclusion and access		–	–		30.37999999	-30.62999999	0	437310.18	2158293.82	0					
	LIC ROADS CONSTRUCTION				Inclusion and access		Roads Infrastructure	Roads		30.37999999	-30.62999999	0	2560061.08	12657762.92	0					
	ROADS INFRASTRUCTURE				Inclusion and access	DRAFT BUDGET	–	–		30.37999999	-30.62999999	836463.8	1564475.39	3927359.6	12675655					
	ROADS INFRASTRUCTURE				Inclusion and access	DRAFT BUDGET	Roads Infrastructure	Roads		30.37999999	-30.62999999	5018902.8	8088850.54	23584157.6	7605930					
	ROADS INFRASTRUCTURE				Inclusion and access	DRAFT BUDGET	–	–		30.37999999	-30.62999999	0	0	0	0					
	ROADS INFRASTRUCTURE				Inclusion and access	DRAFT BUDGET	Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	ROADS INFRASTRUCTURE				Inclusion and access	DRAFT BUDGET	–	–		30.37999999	-30.62999999	0	0	0	0					
	ROADS INFRASTRUCTURE				Inclusion and access	DRAFT BUDGET	Roads Infrastructure	Roads		30.37999999	-30.62999999	0	0	0	0					
	TAKE-ON				Growth		Furniture and Office Equipment	Furniture and Office Equipment		30.37999999	-30.62999999	40191682.14	43251597.8	43654197.52	623376					
					Growth		Roads Infrastructure	Road Structures		30.37999999	-30.62999999	0	0	0	4695654					
					Growth		Electrical Infrastructure	LV Networks		30.37999999	-30.62999999	0	0	0	2086956					

Entity A	
	Water project A
Entity B	
	Electricity project B

References
Must reconcile with Budgeted Capital Expenditure
Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MBRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check

[illegible] - Supporting Table SA37 Projects delayed from previous financial years

R thousand

Function	Project name	Project	Type	MTSF Service	[illegible]	Own Strategic	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26 Original	Current Year 2025/26 Full Year	2026/27 Medium Term Revenue & Expenditure Framework Budget Year	Budget Year	Budget Year
Parent municipality:																	
[illegible]	FINAL BUDGET				Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET				Governance		-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET								[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						Community Facilities	Halls	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						Community Facilities	Halls	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET						Sport and Recreation Facilities	Outdoor Facilities	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET				Growth		Computer Equipment	Computer Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET				Growth		Furniture and Office Equipment	Furniture and Office Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET				Growth		Licences and Rights	Computer Software and Applications	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET				Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]					Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]					Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	ROADS INFRASTRUCTURE				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Growth		-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Governance		-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Governance		Licences and Rights	Computer Software and Applications	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Administration and Fleet Management				Growth		Operational Buildings	Municipal Offices	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET				Growth		Operational Buildings	Municipal Offices	[illegible]	[illegible]	[illegible]	0					
[illegible]	Minor Works Municipal offices				Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	Minor Works Municipal offices				Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	Minor Works Municipal offices				Growth		Transport Assets	Transport Assets	[illegible]	[illegible]	[illegible]	0					
[illegible]	Minor Works Municipal offices				Growth		Transport Assets	Transport Assets	[illegible]	[illegible]	[illegible]	0					
[illegible]	LIBRARY/GRADE F LICENSING CENTRE				Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	Ward 6 Sportsfield				Growth		Sport and Recreation Facilities	Outdoor Facilities	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET				Growth		Operational Buildings	Municipal Offices	[illegible]	[illegible]	[illegible]	0					
[illegible]	Indoor Sport Centre Cluster B				Growth		Sport and Recreation Facilities	Indoor Facilities	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						Land	Land	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]					Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	Transfer Stations				Growth		Solid Waste Infrastructure	Waste Transfer Stations	[illegible]	[illegible]	[illegible]	0					
[illegible]	TAKE-ON						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						Solid Waste Infrastructure	Waste Separation Facilities	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Governance		-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Governance		Operational Buildings	Municipal Offices	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						Community Facilities	Centres	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Growth		Computer Equipment	Computer Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	TAKE-ON				Growth		Furniture and Office Equipment	Furniture and Office Equipment	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]					Growth		Sport and Recreation Facilities	Outdoor Facilities	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Recycling Programme- Waste Station						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	Recycling Programme- Waste Station						Community Facilities	Halls	[illegible]	[illegible]	[illegible]	0					
[illegible]	Upgrading of community facilities						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Upgrading of community facilities						Community Facilities	Halls	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Upgrading of community facilities						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	Upgrading of community facilities						Sport and Recreation Facilities	Outdoor Facilities	[illegible]	[illegible]	[illegible]	0					
[illegible]					Growth		Machinery and Equipment	Machinery and Equipment	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Minor Works Municipal offices				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Nomathanzana Electrification				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	Nomathanzana Electrification				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	Nomathanzana Electrification				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	Nomathanzana Electrification				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	Nomathanzana Electrification				Growth		Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	Gumbi Access Road W11						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	Gumbi Access Road W11						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	Gumbi Access Road W11						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	Gumbi Access Road W11						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	Gumbi Access Road W11						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	Gumbi Access Road W11						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	LIC ROADS CONSTRUCTION						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	LIC ROADS CONSTRUCTION						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	LIC ROADS CONSTRUCTION						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	LIC ROADS CONSTRUCTION						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	ROADS INFRASTRUCTURE						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	ROADS INFRASTRUCTURE						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	ROADS INFRASTRUCTURE						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	ROADS INFRASTRUCTURE						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	ROADS INFRASTRUCTURE						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	ROADS INFRASTRUCTURE						Roads Infrastructure	Roads	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET				Governance		-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						Community Facilities	Halls	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						Community Facilities	Halls	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	FINAL BUDGET						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	FINAL BUDGET						Sport and Recreation Facilities	Outdoor Facilities	[illegible]	[illegible]	[illegible]	0					
[illegible]	TAKE-ON						-	-	[illegible]	[illegible]	[illegible]	0					
[illegible]	TAKE-ON						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						Solid Waste Infrastructure	Waste Separation Facilities	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Governance		-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Governance		Operational Buildings	Municipal Offices	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						-	-	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON						Community Facilities	Centres	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Growth		Computer Equipment	Computer Equipment	[illegible]	[illegible]	[illegible]	0					
[illegible]	TAKE-ON				Growth		Furniture and Office Equipment	Furniture and Office Equipment	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	TAKE-ON				Growth		Furniture and Office Equipment	Furniture and Office Equipment	[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	Turton Beach Infrastructure (Walkway)				Growth		Roads Infrastructure	Road Structures	[illegible]	[illegible]	[illegible]	0					
[illegible]	Cluster D StreetLights (PW -Ward 4)				Growth		Electrical Infrastructure	LV Networks	[illegible]	[illegible]	[illegible]	0					

Entities:																	
Entity Name *Project name*																	

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

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List all operational projects grouped by Function

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objective	Asset Class	Asset Sub-Class	Ward	GPS	GPS	Audited Outcome	Audited Outcome	Audited Outcome	Current Year 2025/26 Original Budget	Adjusted	Full Year	2026/27 Medium Term Revenue & Budget Year	Budget Year	Budget Year
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	0					
	Recycling Programme- Waste Station				Growth							0	0	0	0					
	Budget, Treasury and Revenue Management				Governance							0	[illegible]	0	0					
	FINAL BUDGET				Governance	DRAFT BUDGET	Operational Buildings					[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET	Machinery and Equipment					[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET	Transport Assets					[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						0	0	0	[illegible]					
	TAKE-ON				Governance		Operational Buildings					0	0	0	0					
	TAKE-ON				Governance							[illegible]	[illegible]	[illegible]	[illegible]					
	EMPLOYEE RELATED COST BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET	Computer Equipment					0	[illegible]	0	0					
	FINAL BUDGET				Governance	DRAFT BUDGET	Computer Equipment					[illegible]	0	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	0					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	0	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	0	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						0	0	0	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						0	0	0	0					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						0	[illegible]	0	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Inclusion and access	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Inclusion and access	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	0					
	FINAL BUDGET				Governance	DRAFT BUDGET						0	0	0	0					
	FINAL BUDGET				Inclusion and access	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Inclusion and access	DRAFT BUDGET						0	0	0	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	0	[illegible]	[illegible]					
	FINAL BUDGET				Inclusion and access	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Inclusion and access	DRAFT BUDGET						[illegible]	0	[illegible]	[illegible]					
	Minor Works Municipal offices				Growth							0	0	0	0					
	Minor Works Municipal offices				Growth							0	0	0	[illegible]					
	TAKE-ON				Governance							[illegible]	[illegible]	[illegible]	[illegible]					
	EMPLOYEE RELATED COST BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	EMPLOYEE RELATED COST BUDGET				Governance	DRAFT BUDGET						0	0	0	[illegible]					
	CAPEX_SOC004_FIRE FIGHTING EQUIPMENT				Governance							0	[illegible]	[illegible]	0					
	EMPLOYEE RELATED COST BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	0					
	FINAL BUDGET				Governance	DRAFT BUDGET						0	0	0	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Governance	DRAFT BUDGET						[illegible]	[illegible]	[illegible]	[illegible]					
	FINAL BUDGET				Inclusion and access	DRAFT BUDGET						0	0	[illegible]	0					
	Maintenance of Assets				Inclusion and access	DRAFT BUDGET	Community Facilities	Halls				[illegible]	[illegible]	0	[illegible]					
	Maintenance of Assets				Growth	DRAFT BUDGET	Operational Buildings					[illegible]	[illegible]	0	[illegible]					
	Minor Works Municipal offices				Growth							0	0	0	0					
	Umzumbe Music Festival				Governance							0	0	0	0					

	List all Operational projects grouped by Entity
Entity A	Water project A
Entity B	Electricity project B

References

Must reconcile with Budgeted Operating Expenditure

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001001002001002001002_00066)