

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

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**Information &
service delivery**



national treasury

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

2022

Budget Year:

2024/25

Does this municipality have Entities?

No

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars

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MBRR Budget Formats

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Dummy Budget Guide

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Funding Compliance Guide

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MFMA Return Forms

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Yes

No

Type of Entities Range:

Parent Municip

Consolidated In

MTREF Range:

2013

2014

2015

2016

2017

2018

2019

2020

2021

2022

2023

2024

2025

2026

2027

MTREF Linked:

10

MTREF:

2022

Fin Year:

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - CITY DEVELOPMENT	Vote 1	CITY DEVELOPMENT	
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND SAFETY	1.1	FX000001001 - Valuation Service (Finance and Administration) - BR	1.1 - FX000001014 - Valuation Service (Finance and Administration) - BR
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	1.2	FX0007001001 - Housing (Housing) - BT	1.2 - FX0007001001 - Housing (Housing) - BT
Vote 4 - COMMUNITY SERVICES - RECREATION AND LEISURE	1.3	FX0009002006 - Tourism (Other) - BX	1.3 - FX0009002006 - Tourism (Other) - BX
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1.4	FX0010001001 - Billboards (Planning and Development) - BY	1.4 - FX0010001001 - Billboards (Planning and Development) - BY
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	1.5	FX0010001002 - Corporate Wide Strategic Planning (IDPs, LEDS) (Planning and Development) - BZ	1.5 - FX0010001002 - Corporate Wide Strategic Planning (IDPs, LEDS) (Planning and Development) - BZ
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	1.6	FX0010001004 - Development Facilitation (Planning and Development) - CA	1.6 - FX0010001004 - Development Facilitation (Planning and Development) - CA
Vote 8 - FINANCIAL SERVICES	1.7	FX0010001005 - Economic Development/Planning (Planning and Development) - CC	1.7 - FX0010001005 - Economic Development/Planning (Planning and Development) - CC
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1.8	FX0010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	1.8 - FX0010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE	1.9	FX0003001003 - Pollution Control (Environmental Protection) - AR	1.9 - FX0003001003 - Pollution Control (Environmental Protection) - AR
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING	1.10	FX0005001010 - Property Services (Finance and Administration) - BN	1.10 - FX0005001010 - Property Services (Finance and Administration) - BN
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING	1.11	FX0009001004 - Licensing and Regulation (Other) - BW	1.11 - FX0009001004 - Licensing and Regulation (Other) - BW
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	1.12	FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	1.13	FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE	Vote 2	COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	
	2.1	FX0010010003 - Disaster Management (Community and Social Services) - AH	2.1 - FX0010010003 - Disaster Management (Community and Social Services) - AH
	2.2	FX0110010005 - Fire Fighting and Protection (Public Safety) - CK	2.2 - FX0110010005 - Fire Fighting and Protection (Public Safety) - CK
	2.3	FX0120010005 - Taxi Ranks (Road Transport) - CP	2.3 - FX0120010005 - Taxi Ranks (Road Transport) - CP
	2.4	FX0140010003 - Solid Waste Removal (Waste Management) - DC	2.4 - FX0140010003 - Solid Waste Removal (Waste Management) - DC
	2.5	FX0140010004 - Street Cleansing (Waste Management) - DE	2.5 - FX0140010004 - Street Cleansing (Waste Management) - DE
	2.6	FX0150010001 - Public Toilets (Waste Water Management) - DF	2.6 - FX0150010001 - Public Toilets (Waste Water Management) - DF
	2.7	FX0060010001 - Public Health and Emergency Services (Environmental Protection) - DY	2.7 - FX0060010001 - Public Health and Emergency Services (Environmental Protection) - DY
	2.8		
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	Vote 3	COMMUNITY SERVICES - PROTECTION SERVICES	
	3.1	FX005001012 - Security Services (Finance and Administration) - BP	3.1 - FX005001012 - Security Services (Finance and Administration) - BP
	3.2	FX0110010007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	3.2 - FX0110010007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ
	3.3	FX0120020001 - Road and Traffic Regulation (Road Transport) - CR	3.3 - FX0120020001 - Road and Traffic Regulation (Road Transport) - CR
	3.4	FX0110010006 - Public Safety Licensing and Control of Animals - CU	3.4 - FX0110010006 - Public Safety Licensing and Control of Animals - CU
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	Vote 4	COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	
	4.1	FX00100100103 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	4.1 - FX00100100103 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA
	4.2	FX001001005002 - Halls (Community and Social Services) - AC	4.2 - FX001001005002 - Halls (Community and Social Services) - AC
	4.3	FX001001006001 - Libraries and Archives (Community and Social Services) - AE	4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE
	4.4	FX001001006002 - Cyber Cadets (Community and Social Services) - AF	4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF
	4.5	FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG
	4.6	FX0010020007 - Cultural Matters (Community and Social Services) - CV	4.6 - FX0010020007 - Cultural Matters (Community and Social Services) - CV
	4.7	FX0130010001 - Beaches and Jettyes (Community and Social Services) - CS	4.7 - FX0130010001 - Beaches and Jettyes (Community and Social Services) - CS
	4.8	FX0130010002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	4.8 - FX0130010002 - Community Parks (including Nurseries) (Sport and Recreation) - CT
	4.9	FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW
	4.10	FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX
	4.11	FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY
	4.12	FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ
	4.13	FX013002004002 - Sports Grounds and Stadiums - Stadiums (Sport and Recreation) - DB	4.13 - FX013002004002 - Sports Grounds and Stadiums - Stadiums (Sport and Recreation) - DB
	Vote 5	CORPORATE SERVICES - ADMINISTRATION	
	5.1	FX001001005003 - Municipal Buildings (Community and Social Services) - AD	5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD
	5.2	FX0050010001 - Administrative and Corporate Support (Finance and Administration) - BB	5.2 - FX0050010001 - Administrative and Corporate Support (Finance and Administration) - BB
	5.3	FX0090010002 - Air Transport (Other) - BV	5.3 - FX0090010002 - Air Transport (Other) - BV
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	Vote 6	CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	
	6.1	FX0050010007 - Information Technology (Finance and Administration) - BK	6.1 - FX0050010007 - Information Technology (Finance and Administration) - BK
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	Vote 7	CORPORATE SERVICES - HUMAN RESOURCES	
	7.1	FX005001006001 - Human Resources (Finance and Administration) - BG	7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG
	7.2	FX005001006002 - Management Services (Finance and Administration) - BH	7.2 - FX005001006002 - Management Services (Finance and Administration) - BH
	7.3	FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ
	7.4	FX005001006003 - Occupational Clinic (Finance and Administration) - BI	7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI
	7.5		
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	Vote 8	FINANCIAL SERVICES	
	8.1	FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR
	8.2	FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS
	8.3	FX005001004003 - Finance (Finance and Administration) - DT	8.3 - FX005001004003 - Finance (Finance and Administration) - DT
	8.4	FX005001013 - Supply Chain Management (Finance and Administration) - BQ	8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ
	8.5	FX005002001 - Asset Management (Finance and Administration) - BS	8.5 - FX005002001 - Asset Management (Finance and Administration) - BS
	8.6		
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	Vote 9	ELECTRICAL AND ENERGY SUPPLY SERVICES	
	9.1	FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI
	9.2	FX002001001002 - Administration (Energy Sources) - AJ	9.2 - FX002001001002 - Administration (Energy Sources) - AJ
	9.3	FX002001001004 - Electricity Distribution (Energy Sources) - AL	9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL
	9.4	FX002001001005 - Electricity Planning (Energy Sources) - AN	9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN
	9.5	FX002001002001 - Street Lighting (Energy Sources) - AP	9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP
	9.6	FX002001002002 - Process Control Systems (Energy Sources) - AQ	9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ
	9.7	FX005001005 - Fleet Management (Finance and Administration) - BF	9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF
	9.8		
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	9.10		
	Vote 10	INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	
	10.1	FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB
	10.2	FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF
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	10.10		
	Vote 11	INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	
	11.1	FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM
	11.2	FX012001004002 - Roads - Urban Roads (Road Transport) - CN	11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN
	11.3	FX012001004003 - Roads - Rural Roads (Road Transport) - CO	11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO
	11.4	FX0015001003 - Storm Water Management (Waste Water Management) - DJ	11.4 - FX0015001003 - Storm Water Management (Waste Water Management) - DJ
	11.5	FX003001002 - Coastal Protection (Environmental Protection) - DU	11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU
	11.6	FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG
	11.7	FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH
	11.8	FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI
	11.9	FX015001004 - Treatment (Waste Water Management) - DK	11.9 - FX015001004 - Treatment (Waste Water Management) - DK
	11.10	FX016001002004 - Water Distribution (Clarified Water) - DP	11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP
	11.11	FX016001002005 - Water Distribution (Purification Works) - DQ	11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ
	11.12	FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM
	11.13	FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN

CONTACT INFORMATION

A. GENERAL INFORMATION

Municipality	KZN282 uMhlathuze
Capacity	High
Province	KZ KWAZULU-NATAL
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E-mail Address	

B. CONTACT INFORMATION

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City / Town	RICHARDS BAY
Postal Code	3900

Street Address

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City / Town	Richards Bay
Postal Code	3900

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C. POLITICAL LEADERSHIP

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Mayor/Executive Mayor

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Deputy Mayor/Executive Mayor

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D. MANAGEMENT LEADERSHIP

Municipal Manager

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Secretary/PA to the Speaker

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Secretary/PA to the Mayor/Executive Mayor

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Secretary/PA to the Municipal Manager

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Secretary/PA to the Chief Financial Officer

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Fax Number

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Cell Number

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Fax Number

E-mail Address

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KZN282 uMhlatuze - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
Governance and administration		656,177	681,899	954,040	1,071,138	1,074,937	1,074,937	1,155,024	1,243,096	1,319,664
Executive and council		3,336	469	1,399	805	806	806	1,156	1,214	1,270
Finance and administration		652,508	681,418	952,543	1,070,305	1,074,104	1,074,104	1,153,800	1,241,811	1,318,319
Internal audit		333	12	98	27	28	28	68	71	75
Community and public safety		171,567	184,439	194,893	113,811	123,964	123,964	124,865	125,380	147,494
Community and social services		23,044	14,929	17,440	18,143	18,094	18,094	20,087	20,894	20,810
Sport and recreation		29,470	27,521	26,852	13,277	25,077	25,077	27,516	17,121	17,730
Public safety		35,687	10,390	14,770	11,362	8,049	8,049	9,973	9,422	9,854
Housing		83,210	131,599	135,482	71,029	72,744	72,744	68,203	77,851	99,004
Health		156	-	349	-	-	-	87	91	96
Economic and environmental services		120,362	123,463	188,782	75,661	91,311	91,311	75,306	57,496	60,352
Planning and development		14,278	63,260	110,105	17,426	32,713	32,713	18,163	14,086	14,655
Road transport		105,750	60,124	78,577	58,170	58,533	58,533	57,064	43,327	45,609
Environmental protection		334	79	100	66	66	66	80	84	88
Trading services		3,509,305	3,875,567	3,922,614	4,547,942	4,269,020	4,269,020	4,729,112	4,992,223	5,300,248
Energy sources		1,683,522	1,886,365	2,112,825	2,626,071	2,439,519	2,439,519	2,730,502	2,876,038	3,047,338
Water management		1,317,301	1,434,156	1,313,685	1,387,082	1,326,660	1,326,660	1,437,338	1,510,264	1,618,261
Waste water management		309,748	349,473	271,260	292,822	263,693	263,693	312,824	337,078	352,974
Waste management		198,734	205,572	224,844	241,967	239,148	239,148	248,448	268,843	281,676
Other	4	256	818	5,679	9,903	5,815	5,815	5,969	6,268	6,461
Total Revenue - Functional	2	4,457,666	4,866,186	5,266,009	5,818,455	5,565,048	5,565,048	6,090,275	6,424,462	6,834,218
Expenditure - Functional										
Governance and administration		118,309	190,617	282,634	223,893	333,218	333,218	217,512	224,667	220,759
Executive and council		8,709	24,546	29,663	49,015	59,087	59,087	46,811	48,662	50,963
Finance and administration		107,623	163,351	252,620	174,703	273,939	273,939	170,552	175,850	169,629
Internal audit		1,977	2,720	352	176	192	192	149	155	167
Community and public safety		589,603	671,131	724,804	699,751	705,082	705,082	755,328	789,671	842,188
Community and social services		117,747	132,745	145,439	150,174	149,164	149,164	162,084	167,451	174,205
Sport and recreation		189,387	192,297	204,502	223,320	225,881	225,881	235,311	243,367	255,107
Public safety		175,134	189,042	204,656	224,135	226,593	226,593	232,862	241,963	255,435
Housing		104,537	152,567	163,791	94,939	96,380	96,380	118,160	129,683	149,850
Health		2,798	4,480	6,416	7,182	7,063	7,063	6,911	7,208	7,590
Economic and environmental services		330,567	356,248	513,513	420,651	414,170	414,170	466,345	460,420	461,628
Planning and development		81,803	84,956	201,849	102,514	103,750	103,750	129,396	130,178	138,612
Road transport		240,168	263,851	305,702	309,859	296,594	296,594	327,822	320,806	313,730
Environmental protection		8,596	7,441	5,961	8,279	13,826	13,826	9,127	9,436	9,286
Trading services		3,165,951	3,527,735	3,706,099	4,212,324	4,135,835	4,135,835	4,533,920	4,776,665	5,061,144
Energy sources		1,553,859	1,697,256	1,891,890	2,373,237	2,309,105	2,309,105	2,574,544	2,752,807	2,920,967
Water management		1,139,841	1,373,068	1,286,469	1,279,647	1,270,749	1,270,749	1,386,781	1,443,954	1,525,086
Waste water management		303,419	286,526	336,418	347,628	351,522	351,522	361,260	365,684	382,823
Waste management		168,832	170,884	191,321	211,813	204,458	204,458	211,335	214,219	232,267
Other	4	12,372	27,857	29,409	33,300	35,613	35,613	35,823	37,219	37,644
Total Expenditure - Functional	3	4,216,802	4,773,588	5,256,459	5,589,918	5,623,917	5,623,917	6,008,928	6,288,641	6,623,362
Surplus/(Deficit) for the year		240,865	92,598	9,550	228,537	(58,869)	(58,869)	81,347	135,821	210,857

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

check oprev balance	-	-	-	-	-	-	-	-	-	-
check opexp balance	-	-	-	-	0	0	0	-	-	-

KZN282 uMhlathuze - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional											
Municipal governance and administration											
			656,177	681,899	954,040	1,071,138	1,074,937	1,074,937	1,155,024	1,243,096	1,319,664
	Executive and council		3,336	469	1,399	805	806	806	1,156	1,214	1,270
	Mayor and Council		1,941	345	852	532	532	532	706	742	774
	Municipal Manager, Town Secretary and Chief Executive		1,395	124	548	273	274	274	450	472	496
	Finance and administration		652,508	681,418	952,543	1,070,305	1,074,104	1,074,104	1,153,800	1,241,811	1,318,319
	Administrative and Corporate Support		2,686	241	1,099	532	532	532	917	962	1,010
	Asset Management		312	31	109	68	68	68	81	86	90
	Finance		625,226	673,271	937,995	1,057,620	1,060,311	1,060,311	1,137,577	1,224,779	1,300,673
	Fleet Management		2,053	1,143	2,952	3,215	3,215	3,215	3,419	3,590	3,711
	Human Resources		4,581	1,326	2,879	1,587	1,585	1,585	1,992	2,092	2,175
	Information Technology		1,658	117	583	814	946	946	1,007	1,057	1,099
	Legal Services		435	43	195	96	96	96	168	176	185
	Marketing, Customer Relations, Publicity and Media Co-ordination		2,558	2,470	2,766	3,106	3,435	3,435	3,571	3,750	3,864
	Property Services		1,110	677	432	465	465	465	465	488	503
	Risk Management		249	12	80	27	28	28	59	61	65
	Security Services		2,008	194	853	428	428	428	709	745	782
	Supply Chain Management		9,437	1,880	2,533	2,319	2,967	2,967	3,784	3,971	4,107
	Valuation Service		195	13	66	28	28	28	51	54	57
	Internal audit		333	12	98	27	28	28	68	71	75
	Governance Function		333	12	98	27	28	28	68	71	75
Community and public safety											
			171,567	184,439	194,893	113,811	123,964	123,964	124,865	125,380	147,494
	Community and social services		23,044	14,929	17,440	18,143	18,094	18,094	20,087	20,894	20,810
	Aged Care		-	-	-	-	-	-	-	-	-
	Agricultural		-	-	-	-	-	-	-	-	-
	Animal Care and Diseases		-	-	-	-	-	-	-	-	-
	Cemeteries, Funeral Parlours and Crematoriums		1,223	609	762	1,002	852	852	903	948	983
	Child Care Facilities		-	-	-	-	-	-	-	-	-
	Community Halls and Facilities		5,836	1,131	2,613	2,935	2,935	2,935	3,776	3,965	3,106
	Consumer Protection		-	-	-	-	-	-	-	-	-
	Cultural Matters		81	5	22	10	10	10	16	17	17
	Disaster Management		122	6	41	14	14	14	30	31	33
	Education		-	-	-	-	-	-	-	-	-
	Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
	Industrial Promotion		-	-	-	-	-	-	-	-	-
	Language Policy		-	-	-	-	-	-	-	-	-
	Libraries and Archives		15,169	12,974	13,651	13,865	13,966	13,966	14,988	15,562	16,284
	Literacy Programmes		-	-	-	-	-	-	-	-	-
	Media Services		-	-	-	-	-	-	-	-	-
	Museums and Art Galleries		614	204	351	318	318	318	374	370	387
	Population Development		-	-	-	-	-	-	-	-	-
	Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
	Theatres		-	-	-	-	-	-	-	-	-
	Zoo's		-	-	-	-	-	-	-	-	-
	Sport and recreation		29,470	27,521	26,852	13,277	25,077	25,077	27,516	17,121	17,730
	Beaches and Jetties		889	111	381	321	321	321	405	425	445
	Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
	Community Parks (including Nurseries)		7,762	6,517	13,644	9,540	9,540	9,540	11,633	12,215	12,642
	Recreational Facilities		12,253	19,277	10,719	1,485	1,485	1,485	1,840	1,932	2,008
	Sports Grounds and Stadiums		8,566	1,616	2,108	1,931	13,731	13,731	13,638	2,550	2,636
	Public safety		35,687	10,390	14,770	11,362	8,049	8,049	8,973	9,422	9,854
	Civil Defence		-	-	-	-	-	-	-	-	-
	Cleansing		-	-	-	-	-	-	-	-	-
	Control of Public Nuisances		-	-	-	-	-	-	-	-	-
	Fencing and Fences		-	-	-	-	-	-	-	-	-
	Fire Fighting and Protection		7,947	1,379	5,350	1,933	2,394	2,394	3,349	3,516	3,672
	Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
	Police Forces, Traffic and Street Parking Control		27,740	9,011	9,421	9,429	5,655	5,655	5,624	5,906	6,182
	Pounds		-	-	-	-	-	-	-	-	-
	Housing		83,210	131,599	135,482	71,029	72,744	72,744	68,203	77,851	99,004
	Housing		83,210	131,599	135,482	71,029	72,744	72,744	68,203	77,851	99,004
	Informal Settlements		-	-	-	-	-	-	-	-	-
	Health		156	-	349	-	-	-	87	91	96
	Ambulance		-	-	-	-	-	-	-	-	-
	Health Services		156	-	349	-	-	-	87	91	96
	Laboratory Services		-	-	-	-	-	-	-	-	-
	Food Control		-	-	-	-	-	-	-	-	-
	Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
	Vector Control		-	-	-	-	-	-	-	-	-
	Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services											
			120,362	123,463	188,782	75,661	91,311	91,311	75,306	57,496	60,352
	Planning and development		14,278	63,260	110,105	17,426	32,713	32,713	18,163	14,086	14,655
	Billboards		136	6	44	14	14	14	31	33	34
	Corporate Wide Strategic Planning (IDPs, LEDs)		1,209	275	2,181	150	150	150	296	311	326
	Central City Improvement District		-	-	-	-	-	-	-	-	-
	Development Facilitation		1,365	57,586	100,570	1,912	2,812	2,812	2,924	3,070	3,163
	Economic Development/Planning		1,915	398	1,087	3,246	17,146	17,146	462	485	509
	Regional Planning and Development		-	-	-	-	-	-	-	-	-
	Town Planning, Building Regulations and Enforcement, and City		3,135	1,574	2,095	1,456	1,943	1,943	2,209	2,319	2,400
	Project Management Unit		6,518	3,421	4,128	10,648	10,648	10,648	12,241	7,868	8,223
	Provincial Planning		-	-	-	-	-	-	-	-	-
	Support to Local Municipalities		-	-	-	-	-	-	-	-	-
	Road transport		105,750	60,124	78,577	58,170	58,533	58,533	57,064	43,327	45,609
	Public Transport		291	-	102	-	-	-	78	82	86
	Road and Traffic Regulation		9,436	10,001	13,210	12,384	12,384	12,384	12,578	12,789	13,692
	Roads		95,955	43,819	56,265	30,735	30,398	30,398	43,146	28,516	29,888
	Taxi Ranks		67	6,305	9,001	15,051	15,751	15,751	1,262	1,940	1,943
	Environmental protection		334	79	100	66	66	66	80	84	88
	Biodiversity and Landscape		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<i>Coastal Protection</i>		–	–	–	–	–	–	–	–	–
<i>Indigenous Forests</i>		–	–	–	–	–	–	–	–	–
<i>Nature Conservation</i>		–	–	–	–	–	–	–	–	–
<i>Pollution Control</i>		334	79	100	66	66	66	80	84	88
<i>Soil Conservation</i>		–	–	–	–	–	–	–	–	–
Trading services		3,509,305	3,875,567	3,922,614	4,547,942	4,269,020	4,269,020	4,729,112	4,992,223	5,300,248
Energy sources		1,683,522	1,886,365	2,112,825	2,626,071	2,439,519	2,439,519	2,730,502	2,876,038	3,047,338
Electricity		1,681,913	1,884,283	2,107,570	2,620,841	2,434,289	2,434,289	2,729,835	2,870,337	3,046,602
Street Lighting and Signal Systems		1,609	2,083	5,255	5,230	5,230	5,230	667	5,701	735
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		1,317,301	1,434,156	1,313,685	1,387,082	1,326,660	1,326,660	1,437,338	1,510,264	1,618,261
Water Treatment		4,644	297	675	3,160	3,161	3,161	3,050	3,202	3,310
Water Distribution		1,312,658	1,433,859	1,313,010	1,383,922	1,323,499	1,323,499	1,434,288	1,507,062	1,614,951
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		309,748	349,473	271,260	292,822	263,693	263,693	312,824	337,078	352,974
Public Toilets		134	12	56	27	27	27	44	48	50
Sewerage		300,684	347,918	270,416	291,939	255,540	255,540	312,030	336,243	352,098
Storm Water Management		104	219	29	485	7,755	7,755	24	25	26
Waste Water Treatment		8,825	1,324	759	371	371	371	726	762	800
Waste management		198,734	205,572	224,844	241,967	239,148	239,148	248,448	268,843	281,676
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		193,645	204,883	222,890	240,789	237,370	237,370	246,778	267,089	279,834
Street Cleaning		5,089	689	1,954	1,777	1,777	1,777	1,671	1,754	1,842
Other		256	818	5,679	9,903	5,815	5,815	5,969	6,268	6,461
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	678	5,473	9,617	5,617	5,617	5,842	6,134	6,322
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		112	121	137	246	158	158	66	69	72
Markets		–	–	–	–	–	–	–	–	–
Tourism		144	19	69	41	41	41	61	64	67
Total Revenue - Functional	2	4,457,666	4,866,186	5,266,009	5,818,455	5,565,048	5,565,048	6,090,275	6,424,462	6,834,218
Expenditure - Functional										
Municipal governance and administration		118,309	190,617	282,634	223,893	333,218	333,218	217,512	224,667	220,759
Executive and council		8,709	24,546	29,663	49,015	59,087	59,087	46,811	48,662	50,963
Mayor and Council		(18,828)	(9,364)	(8,449)	1,530	14,229	14,229	951	993	1,036
Municipal Manager, Town Secretary and Chief Executive		27,536	33,910	38,111	47,484	44,858	44,858	45,860	47,669	49,927
Finance and administration		107,623	163,351	252,620	174,703	273,939	273,939	170,552	175,850	169,629
Administrative and Corporate Support		(632)	(3,840)	2,952	1,397	1,357	1,357	1,563	1,678	1,752
Asset Management		2,583	2,658	2,404	3,181	2,080	2,080	4,552	4,712	4,923
Finance		(60,410)	(67,088)	(106,074)	20,856	(18,948)	(18,948)	23,905	24,734	26,835
Fleet Management		58,339	94,969	103,710	28,054	33,703	33,703	17,741	18,427	(6,167)
Human Resources		11,162	4,307	5,703	12,177	10,017	10,017	13,847	10,793	11,575
Information Technology		56,365	84,993	167,713	53,997	179,867	179,867	53,521	54,123	60,174
Legal Services		8,119	9,168	12,856	–	(1,582)	(1,582)	(3,440)	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		7,881	7,887	9,179	9,690	9,099	9,099	10,465	10,851	11,314
Property Services		(424)	(1,030)	2,849	747	709	709	876	896	1,573
Risk Management		2,936	4,210	4,608	6,210	5,995	5,995	4,060	4,205	9,623
Security Services		25,630	30,887	38,461	37,445	46,012	46,012	36,692	38,407	40,460
Supply Chain Management		(8,298)	(7,164)	4,081	(3,322)	(5,399)	(5,399)	2,501	2,590	2,952
Valuation Service		4,374	3,393	4,176	4,270	11,030	11,030	4,270	4,434	4,616
Internal audit		1,977	2,720	352	176	192	192	149	155	167
Governance Function		1,977	2,720	352	176	192	192	149	155	167
Community and public safety		589,603	671,131	724,804	699,751	705,082	705,082	755,328	789,671	842,188
Community and social services		117,747	132,745	145,439	150,174	149,164	149,164	162,084	167,451	174,205
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		14,971	15,141	14,941	16,127	16,901	16,901	18,366	19,227	21,206
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		57,176	67,653	77,802	74,330	73,619	73,619	80,470	83,007	85,527
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		4,642	5,584	4,073	7,453	6,767	6,767	4,275	4,347	4,531
Disaster Management		2,268	3,679	2,504	4,188	3,534	3,534	3,804	3,948	4,099
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		35,041	36,853	42,026	43,565	44,005	44,005	50,426	51,956	53,588
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		3,648	3,834	4,093	4,512	4,338	4,338	4,743	4,968	5,256
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		189,387	192,297	204,502	223,320	225,881	225,881	235,311	243,367	255,107
Beaches and Jetties		19,698	19,645	20,634	24,481	26,475	26,475	27,042	28,411	31,718
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		89,296	92,139	100,148	110,016	105,029	105,029	113,128	117,386	122,639
Recreational Facilities		41,643	41,937	42,345	46,442	51,703	51,703	54,486	56,329	65,367
Sports Grounds and Stadiums		38,751	38,575	41,375	42,382	42,674	42,674	40,656	41,240	35,384
Public safety		175,134	189,042	204,656	224,135	226,593	226,593	232,862	241,963	255,435
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		87,458	106,814	118,359	122,121	119,999	119,999	130,801	136,423	144,828
Licensing and Control of Animals		574	766	919	1,037	1,037	1,037	972	978	1,015
Police Forces, Traffic and Street Parking Control		87,101	81,462	85,378	100,977	105,558	105,558	101,089	104,562	109,592

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<i>Pounds</i>		–	–	–	–	–	–	–	–	–
Housing		104,537	152,567	163,791	94,939	96,380	96,380	118,160	129,683	149,850
<i>Housing</i>		104,537	152,567	163,791	94,939	96,380	96,380	118,160	129,683	149,850
<i>Informal Settlements</i>		–	–	–	–	–	–	–	–	–
Health		2,798	4,480	6,416	7,182	7,063	7,063	6,911	7,208	7,590
<i>Ambulance</i>		–	–	–	–	–	–	–	–	–
<i>Health Services</i>		2,798	4,480	6,416	7,182	7,063	7,063	6,911	7,208	7,590
<i>Laboratory Services</i>		–	–	–	–	–	–	–	–	–
<i>Food Control</i>		–	–	–	–	–	–	–	–	–
<i>Health Surveillance and Prevention of Communicable Diseases</i>		–	–	–	–	–	–	–	–	–
<i>Vector Control</i>		–	–	–	–	–	–	–	–	–
<i>Chemical Safety</i>		–	–	–	–	–	–	–	–	–
Economic and environmental services		330,567	356,248	513,513	420,651	414,170	414,170	466,345	460,420	461,628
Planning and development		81,803	84,956	201,849	102,514	103,750	103,750	129,396	130,178	138,612
<i>Billboards</i>		2,453	1,862	1,903	2,526	2,633	2,633	1,839	1,914	2,007
<i>Corporate Wide Strategic Planning (IDPs, LEDS)</i>		21,620	21,054	24,713	24,643	24,200	24,200	26,564	27,493	28,745
<i>Central City Improvement District</i>		–	–	–	–	–	–	–	–	–
<i>Development Facilitation</i>		3,859	4,235	5,726	4,669	4,682	4,682	5,461	5,755	6,011
<i>Economic Development/Planning</i>		25,481	26,057	138,343	30,928	29,525	29,525	51,579	53,511	57,109
<i>Regional Planning and Development</i>		–	–	–	–	–	–	–	–	–
<i>Town Planning, Building Regulations and Enforcement, and City</i>		20,092	23,143	25,122	27,048	27,823	27,823	29,498	30,406	32,825
<i>Project Management Unit</i>		8,299	8,605	6,042	12,700	14,886	14,886	14,455	11,099	11,916
<i>Provincial Planning</i>		–	–	–	–	–	–	–	–	–
<i>Support to Local Municipalities</i>		–	–	–	–	–	–	–	–	–
Road transport		240,168	263,851	305,702	309,859	296,594	296,594	327,822	320,806	313,730
<i>Public Transport</i>		2,982	3,933	4,586	5,471	5,061	5,061	5,117	5,362	5,648
<i>Road and Traffic Regulation</i>		19,388	19,457	21,368	22,145	20,944	20,944	23,716	24,582	27,128
<i>Roads</i>		212,753	236,108	274,218	257,747	259,324	259,324	293,851	285,574	277,019
<i>Taxi Ranks</i>		5,045	4,354	5,531	24,496	11,266	11,266	5,138	5,288	3,935
Environmental protection		8,596	7,441	5,961	8,279	13,826	13,826	9,127	9,436	9,286
<i>Biodiversity and Landscape</i>		–	–	–	–	–	–	–	–	–
<i>Coastal Protection</i>		–	49	32	5	6,805	6,805	9	58	106
<i>Indigenous Forests</i>		–	–	–	–	–	–	–	–	–
<i>Nature Conservation</i>		–	–	–	–	–	–	–	–	–
<i>Pollution Control</i>		8,596	7,392	5,930	8,274	7,021	7,021	9,118	9,378	9,180
<i>Soil Conservation</i>		–	–	–	–	–	–	–	–	–
Trading services		3,165,951	3,527,735	3,706,099	4,212,324	4,135,835	4,135,835	4,533,920	4,776,665	5,061,144
Energy sources		1,553,859	1,697,256	1,891,890	2,373,237	2,309,105	2,309,105	2,574,544	2,752,807	2,920,967
<i>Electricity</i>		1,511,750	1,646,036	1,834,745	2,302,274	2,240,506	2,240,506	2,502,426	2,677,718	2,843,527
<i>Street Lighting and Signal Systems</i>		42,108	51,220	57,145	70,962	68,600	68,600	72,118	75,089	77,441
<i>Nonelectric Energy</i>		–	–	–	–	–	–	–	–	–
Water management		1,139,841	1,373,068	1,286,469	1,279,647	1,270,749	1,270,749	1,386,781	1,443,954	1,525,086
<i>Water Treatment</i>		25,183	(3,733)	(2,160)	(4,873)	(6,522)	(6,522)	188	197	205
<i>Water Distribution</i>		1,114,659	1,376,802	1,288,629	1,284,520	1,277,272	1,277,272	1,386,593	1,443,758	1,524,881
<i>Water Storage</i>		–	–	–	–	–	–	–	–	–
Waste water management		303,419	286,526	336,418	347,628	351,522	351,522	361,260	365,684	382,823
<i>Public Toilets</i>		1,992	2,510	2,067	3,406	3,254	3,254	2,342	2,498	2,519
<i>Sewerage</i>		200,411	170,461	199,309	209,685	206,965	206,965	214,295	214,661	230,725
<i>Storm Water Management</i>		26,934	35,899	37,737	38,351	40,266	40,266	35,409	36,199	26,287
<i>Waste Water Treatment</i>		74,082	77,655	97,305	96,186	101,036	101,036	109,213	112,327	123,293
Waste management		168,832	170,884	191,321	211,813	204,458	204,458	211,335	214,219	232,267
<i>Recycling</i>		–	–	–	–	–	–	–	–	–
<i>Solid Waste Disposal (Landfill Sites)</i>		–	–	–	–	–	–	–	–	–
<i>Solid Waste Removal</i>		123,166	131,425	146,131	163,661	156,978	156,978	161,577	163,914	179,314
<i>Street Cleaning</i>		45,665	39,459	45,190	48,152	47,481	47,481	49,758	50,306	52,953
Other		12,372	27,857	29,409	33,300	35,613	35,613	35,823	37,219	37,644
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		7,030	23,165	25,038	28,295	30,626	30,626	30,797	32,000	32,229
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		1,901	1,474	1,062	1,492	1,454	1,454	1,272	1,305	1,340
Markets		–	–	–	–	–	–	–	–	–
Tourism		3,442	3,218	3,308	3,513	3,533	3,533	3,755	3,914	4,075
Total Expenditure - Functional	3	4,216,802	4,773,588	5,256,459	5,589,918	5,623,917	5,623,917	6,008,928	6,288,641	6,623,362
Surplus/(Deficit) for the year		240,865	92,598	9,550	228,537	(58,869)	(58,869)	81,347	135,821	210,857

References:

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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KZN282 uMhlathuze - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - CITY DEVELOPMENT		96,573	195,560	245,280	81,326	98,240	98,240	78,632	84,910	106,307
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		207,161	213,274	239,641	258,992	257,334	257,334	253,219	274,470	287,470
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		39,184	19,205	23,483	22,240	18,466	18,466	18,912	19,439	20,656
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		49,137	42,246	43,102	29,644	41,396	41,396	45,339	35,639	37,085
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		4,651	987	7,175	11,625	7,625	7,625	8,536	8,962	8,252
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		1,658	117	583	814	946	946	1,007	1,057	1,099
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		4,581	1,326	2,879	1,587	1,585	1,585	1,992	2,092	2,175
Vote 8 - FINANCIAL SERVICES		634,975	675,181	940,637	1,060,008	1,063,346	1,063,346	1,141,442	1,228,835	1,304,869
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		1,685,575	1,887,509	2,115,777	2,629,286	2,442,734	2,442,734	2,733,921	2,879,629	3,051,048
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		2,399	249	974	511	511	511	818	859	901
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		1,717,845	1,819,961	1,640,352	1,706,717	1,616,828	1,616,828	1,790,117	1,872,507	1,997,657
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		1,992	89	785	7,750	7,750	7,750	8,174	7,489	7,826
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		6,476	2,963	4,344	3,966	4,296	4,296	4,854	5,096	5,274
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES		435	43	195	96	96	96	168	176	185
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		5,025	7,475	802	3,895	3,895	3,895	3,146	3,304	3,416
Total Revenue by Vote	2	4,457,666	4,866,186	5,266,009	5,818,455	5,565,048	5,565,048	6,090,275	6,424,462	6,834,218
Expenditure by Vote to be appropriated	1									
Vote 1 - CITY DEVELOPMENT		202,329	250,511	384,426	211,193	216,725	216,725	261,216	274,050	302,979
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		268,393	292,721	326,198	373,205	349,575	349,575	360,332	369,584	395,237
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		132,694	132,572	146,126	161,604	173,551	173,551	162,468	168,529	178,195
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		284,827	289,797	311,150	336,716	338,293	338,293	360,369	372,393	388,847
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		13,320	34,195	46,631	42,499	46,279	46,279	44,640	46,391	47,656
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		56,365	84,993	167,713	53,997	179,867	179,867	53,521	54,123	60,174
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		11,162	4,307	5,703	12,177	10,017	10,017	13,847	10,793	11,575
Vote 8 - FINANCIAL SERVICES		(66,125)	(71,593)	(99,588)	20,716	(22,268)	(22,268)	30,958	32,036	34,710
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		1,612,197	1,792,225	1,995,601	2,401,291	2,342,809	2,342,809	2,592,285	2,771,234	2,914,800
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		10,761	15,695	16,735	19,896	18,003	18,003	21,045	21,872	22,805
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		1,609,721	1,861,603	1,879,139	1,865,631	1,867,326	1,867,326	2,019,309	2,076,205	2,170,604
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		7,236	6,394	4,038	9,914	13,131	13,131	10,644	10,991	11,803
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		21,502	39,363	43,801	65,091	74,372	74,372	61,485	63,873	72,066
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES		8,119	9,168	12,856	-	(1,582)	(1,582)	(3,440)	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		44,301	31,638	15,931	15,990	17,819	17,819	20,250	16,568	11,911
Total Expenditure by Vote	2	4,216,802	4,773,588	5,256,459	5,589,918	5,623,917	5,623,917	6,008,928	6,288,641	6,623,362
Surplus/(Deficit) for the year	2	240,865	92,598	9,550	228,537	(58,869)	(58,869)	81,347	135,821	210,857

check Surplus/(Deficit) for the year - - - - - - - - - -

KZN282 uMhlatuze - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand											
Revenue by Vote											
Vote 1 - CITY DEVELOPMENT		96,573	195,560	245,280	81,326	98,240	98,240	78,632	84,910	106,307	
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR		195	13	66	28	28	28	51	54	57	
1.2 - FX007001001 - Housing (Housing) - BT		83,210	131,599	135,482	71,029	72,744	72,744	68,203	77,851	99,004	
1.3 - FX009002006 - Tourism (Other) - BX		144	19	69	41	41	41	61	64	67	
1.4 - FX010001001 - Billboards (Planning and Development) - BY		136	6	44	14	14	14	31	33	34	
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ		1,209	275	2,181	150	150	150	296	311	326	
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA		1,365	57,586	100,570	1,912	2,812	2,812	2,924	3,070	3,163	
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC		1,915	398	1,087	3,246	17,146	17,146	462	485	509	
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD		3,135	1,574	2,095	1,456	1,943	1,943	2,209	2,319	2,400	
1.9 - FX030001003 - Pollution Control (Environmental Protection) - AR		334	79	100	66	66	66	80	84	88	
1.10 - FX030501010 - Property Services (Finance and Administration) - BN		1,110	677	432	465	465	465	465	468	503	
1.11 - FX030901004 - Licensing and Regulation (Other) - BW		112	121	137	246	158	158	66	69	72	
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX		291	-	102	-	-	-	78	82	86	
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CY		3,417	3,213	2,916	2,674	2,674	2,674	3,707	-	-	
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		207,161	213,274	239,641	258,992	257,334	257,334	253,219	274,470	287,470	
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH		122	6	41	14	14	14	30	31	33	
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK		7,947	1,379	5,350	1,933	2,394	2,394	3,349	3,516	3,672	
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP		67	6,305	9,001	15,051	15,751	15,751	1,262	1,350	1,343	
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC		193,645	204,863	222,890	240,789	237,370	237,370	246,778	267,089	279,834	
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE		5,089	689	1,954	1,777	1,777	1,777	1,671	1,754	1,842	
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF		134	12	56	27	27	27	44	48	50	
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY		156	-	349	-	-	-	87	91	96	
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		39,184	19,205	23,483	22,240	18,466	18,466	18,912	19,439	20,656	
3.1 - FX005001012 - Security Services (Finance and Administration) - BP		2,008	194	853	428	428	428	709	745	782	
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ		27,740	9,011	9,421	9,429	5,655	5,655	5,624	5,906	6,182	
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR		9,436	10,001	13,210	12,384	12,384	12,384	12,578	12,789	13,692	
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU		-	-	-	-	-	-	-	-	-	
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		49,137	42,246	43,102	29,644	41,396	41,396	45,339	35,639	37,085	
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AV		1,223	609	762	1,002	852	852	903	948	983	
4.2 - FX001001005002 - Halls (Community and Social Services) - AC		2,581	933	1,464	1,172	1,172	1,172	1,543	1,620	1,684	
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE		12,774	11,273	11,533	11,741	11,842	11,842	12,668	13,208	13,820	
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF		2,394	1,701	2,118	2,124	2,124	2,124	2,320	2,354	2,464	
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG		614	204	351	318	318	318	374	370	387	
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV		81	5	22	10	10	10	16	17	17	
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS		889	111	381	321	321	321	405	425	445	
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT		7,762	6,517	13,644	9,540	9,540	9,540	11,633	12,215	12,642	
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW		525	-	525	250	250	250	305	320	330	
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX		644	43	225	96	96	96	175	183	192	
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY		11,084	19,233	10,495	1,139	1,139	1,139	1,360	1,428	1,485	
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ		8,566	1,616	2,108	1,931	1,931	1,931	2,428	2,550	2,636	
4.13 - FX013002004002 - Sports Grounds and Stadiums (Sport and Recreation) - DB		-	-	-	-	11,800	11,800	11,210	-	-	
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		4,651	987	7,175	11,625	7,625	7,625	8,536	8,962	8,252	
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD		1,965	68	603	1,476	1,476	1,476	1,777	1,866	919	
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB		2,686	241	1,099	532	532	532	917	962	1,010	
5.3 - FX009001002 - Air Transport (Other) - BV		-	678	5,473	9,617	5,617	5,617	5,842	6,134	6,322	
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		1,658	117	583	814	946	946	1,007	1,057	1,099	
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK		1,658	117	583	814	946	946	1,007	1,057	1,099	
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		4,581	1,326	2,879	1,587	1,585	1,585	1,992	2,092	2,175	
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG		1,325	93	451	205	205	205	334	350	368	
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH		298	12	91	27	27	27	64	67	71	
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ		2,358	1,100	2,081	1,186	1,186	1,186	1,375	1,443	1,495	
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI		599	120	256	169	167	167	220	231	241	
Vote 8 - FINANCIAL SERVICES		634,975	675,181	940,637	1,060,008	1,063,346	1,063,346	1,141,442	1,228,835	1,304,869	
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR		2,450	2,500	2,500	2,500	2,500	2,500	2,500	2,600	2,700	
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS		622,583	670,771	935,413	1,055,120	1,057,811	1,057,811	1,135,010	1,222,108	1,297,898	
8.3 - FX005001004003 - Finance (Finance and Administration) - DT		193	-	82	-	-	-	67	71	74	
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ		9,437	1,880	2,533	2,319	2,967	2,967	3,784	3,971	4,107	
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS		312	31	109	68	68	68	81	86	90	
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		1,685,575	1,887,599	2,115,777	2,629,286	2,442,734	2,442,734	2,733,921	2,879,629	3,051,048	
9.1 - FX002001001001 - Marketing and Customer Relations (Energy Sources) - AI		1,807	130	647	287	287	287	501	526	552	
9.2 - FX002001001002 - Administration (Energy Sources) - AJ		35	19	20	41	41	41	19	20	21	
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL		1,678,708	1,884,054	2,106,439	2,620,251	2,433,698	2,433,698	2,728,881	2,869,336	3,045,552	
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN		1,363	80	465	263	263	263	435	456	477	
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP		1,125	2,045	5,080	5,126	5,126	5,126	505	530	557	
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ		484	37	175	104	104	104	162	171	179	
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF		2,705	1,143	2,952	3,215	3,215	3,215	3,419	3,590	3,711	
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		2,399	249	974	511	511	511	818	859	901	
10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB		1,290	130	547	287	287	287	457	480	504	
10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CE		1,109	119	427	225	225	225	361	379	397	
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		1,717,845	1,819,961	1,640,352	1,706,717	1,616,828	1,616,828	1,790,117	1,872,507	1,997,657	
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM		750	1,318	725	453	453	453	580	597	617	
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN		91,245	34,413	48,230	11,324	23,492	23,492	18,041	15,931	17,165	
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO		3,960	8,090	7,312	18,959	6,454	6,454	24,553	12,006	12,106	
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ		104	219	29	485	7,755	7,755	24	25	26	
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU		-	-	-	-	-	-	-	-	-	
11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG		1,509	1,524	2,471	1,275	2,100	2,100	2,121	2,227	2,293	
11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH		1,568	16,037	751	519	519	519	724	760	797	
11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI		297,607	330,356	267,194	290,146	252,922	252,922	309,186	333,257	349,008	
11.9 - FX015001004 - Treatment (Waste Water Management) - DK		8,825	1,324	759	371	371	371	726	762	800	
11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP		25,779	31,519	37,560	41,884	34,384	34,384	36,727	39,001	42,043	
11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ		521,148	575,140	551,673	575,085	575,085	575,085	612,553	631,576	668,976	
11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM		23,419	62,570	25,103	40,130	17,224	17,224	20,505	21,580	21,659	
11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN		741,931	757,452	698,548	726,088	696,071	696,071	764,407	814,803	882,167	
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		1,992	89	785	7,750	7,750	7,750	8,174	7,489	7,826	
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE		652	43	236	96	96	96	180	189	199	
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI		1,341	45	549	7,654	7,654	7,654	7,993	7,299	7,627	
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		6,476	2,963	4,344	3,966	4,296	4,296	4,854	5,096	5,274	
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS		1,941	345	852	532	532	532	706	742	774	
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU		27	12	29	27	27	27	16	17	18	
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV		159	25	83	55	55	55	76	80	84	
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW		48	12	22	27	28	28	20	21	22	
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX		210	25	82	55	55	55	67	71	74	
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY		107	12	37	27	27	27	28	29	31	
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA		182	12	79	27	27	27	66	69	73	
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - AD		2,558	2,470	2,766	3,106	3,435	3,435	3,571	3,750	3,864	
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC		278	25	100	55	55	55	77	81	85	
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO		249	12	80	27	28	28	59	61	65	
13.11 - FX008001001 - Governance Function (Internal Audit) - BU		333	12	98</							

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand											
Expenditure by Vote											
Vote 1 - CITY DEVELOPMENT		202,329	250,511	384,426	211,193	216,725	216,725	261,216	274,050	302,979	
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR		4,374	3,393	4,176	4,270	11,030	11,030	4,270	4,434	4,616	
1.2 - FX007001001 - Housing (Housing) - BT		104,537	152,567	163,791	94,939	96,380	96,380	118,160	129,683	149,850	
1.3 - FX009002006 - Tourism (Other) - BX		3,442	3,218	3,308	3,513	3,533	3,533	3,755	3,914	4,075	
1.4 - FX010001001 - Billboards (Planning and Development) - BY		2,453	1,862	1,903	2,526	2,633	2,633	1,839	1,914	2,007	
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ		21,620	21,054	24,713	24,643	24,200	24,200	26,564	27,493	28,745	
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA		3,859	4,235	5,726	4,669	4,682	4,682	5,461	5,755	6,011	
1.7 - FX010001005 - Economic Development(Planning (Planning and Development)) - CC		25,481	26,057	138,343	30,928	29,525	29,525	51,579	53,511	57,109	
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD		20,092	23,143	25,122	27,048	27,823	27,823	29,498	30,406	32,825	
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR		8,596	7,392	5,930	8,274	7,021	7,021	9,118	9,378	9,180	
1.10 - FX005001010 - Property Services (Finance and Administration) - BN		(424)	(1,030)	2,849	747	709	709	876	896	1,573	
1.11 - FX009001004 - Licensing and Regulation (Other) - BW		1,901	1,474	1,062	1,492	1,454	1,454	1,272	1,305	1,340	
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX		2,982	3,933	4,586	5,471	5,061	5,061	5,117	5,362	5,648	
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CX		3,417	3,213	2,916	2,674	2,674	2,674	3,707	-	-	
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		268,393	292,721	326,198	373,205	349,575	349,575	360,332	369,584	395,237	
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH		2,268	3,679	2,504	4,188	3,534	3,534	3,804	3,948	4,099	
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK		87,458	106,814	118,359	122,121	119,999	119,999	130,801	136,423	144,828	
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP		5,045	4,354	5,531	24,496	11,266	11,266	5,138	5,288	3,935	
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC		123,166	131,425	146,131	163,661	156,978	156,978	161,577	163,914	179,314	
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE		45,665	39,459	45,190	48,152	47,481	47,481	49,758	50,306	52,953	
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF		1,992	2,510	2,067	3,406	3,254	3,254	2,342	2,498	2,519	
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY		2,798	4,480	6,416	7,182	7,063	7,063	6,911	7,208	7,590	
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		132,694	132,572	146,126	161,604	173,551	173,551	162,468	168,529	178,195	
3.1 - FX005001012 - Security Services (Finance and Administration) - BP		25,630	30,887	38,461	37,445	46,012	46,012	36,692	38,407	40,460	
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ		87,101	81,462	85,378	100,977	105,558	105,558	101,089	104,562	109,592	
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR		19,388	19,457	21,368	22,145	20,944	20,944	23,716	24,582	27,128	
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU		574	766	919	1,037	1,037	1,037	972	978	1,015	
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		284,827	289,797	311,150	336,716	338,293	338,293	360,369	372,393	388,847	
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AV		14,971	15,141	14,941	16,127	16,901	16,901	18,366	19,227	21,206	
4.2 - FX001001005002 - Halls (Community and Social Services) - AC		37,138	36,087	41,515	41,740	40,401	40,401	47,248	48,529	49,159	
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE		32,647	34,056	38,893	40,347	40,588	40,588	44,629	45,951	47,290	
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF		2,394	2,797	3,133	3,218	3,418	3,418	5,797	6,005	6,298	
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG		3,648	3,834	4,093	4,512	4,338	4,338	4,743	4,968	5,256	
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV		4,642	5,584	4,073	7,453	6,767	6,767	4,275	4,347	4,531	
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS		19,698	19,645	20,634	24,481	26,475	26,475	27,042	28,411	31,718	
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT		89,296	92,139	100,148	110,016	105,029	105,029	113,128	117,386	122,639	
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW		-	-	2	-	-	-	-	-	-	
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX		9,608	9,926	11,029	11,973	10,575	10,575	12,772	13,137	14,051	
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY		32,036	32,012	31,315	34,469	41,128	41,128	41,714	43,193	51,316	
4.12 - FX013002004001 - Sport Development and Sportsfields (Sport and Recreation) - CZ		26,616	29,084	29,704	30,032	30,878	30,878	28,627	29,646	30,462	
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB		12,134	9,490	11,671	12,350	11,796	11,796	12,029	11,594	9,922	
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		13,320	34,195	46,631	42,499	46,279	46,279	44,640	46,391	47,656	
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD		6,923	14,870	18,641	12,807	14,296	14,296	12,281	12,713	13,675	
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB		(632)	(3,840)	2,952	1,397	1,357	1,357	1,563	1,678	1,752	
5.3 - FX009001002 - Air Transport (Other) - BV		7,030	23,165	25,038	28,295	30,626	30,626	30,797	32,000	32,229	
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		56,365	84,993	167,713	53,997	179,867	179,867	53,521	54,123	60,174	
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK		56,365	84,993	167,713	53,997	179,867	179,867	53,521	54,123	60,174	
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		11,162	4,307	5,703	12,177	10,017	10,017	13,847	10,793	11,575	
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG		5,100	68	(939)	2,703	1,278	1,278	1,547	1,606	1,739	
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH		4,363	2,138	3,502	3,337	3,118	3,118	3,489	3,612	3,806	
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ		215	1,262	1,692	3,728	3,352	3,352	6,677	3,639	3,639	
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI		1,483	839	1,447	2,409	2,269	2,269	2,134	2,215	2,392	
Vote 8 - FINANCIAL SERVICES		(66,125)	(71,593)	(99,588)	20,716	(22,268)	(22,268)	30,958	32,036	34,792	
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR		2,450	2,450	2,500	2,500	2,500	2,500	2,500	2,500	2,700	
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS		(66,262)	(76,421)	(116,805)	7,944	(31,294)	(31,294)	10,492	10,854	12,344	
8.3 - FX005001004003 - Finance (Finance and Administration) - DT		5,402	6,834	8,031	10,413	9,846	9,846	10,913	11,280	11,791	
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ		(8,298)	(7,164)	4,081	(3,322)	(5,399)	(5,399)	2,501	2,590	2,952	
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS		2,583	2,658	2,404	3,181	2,080	2,080	4,552	4,712	4,923	
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		1,612,197	1,792,225	1,995,601	2,401,291	2,342,809	2,342,809	2,592,285	2,771,234	2,914,800	
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI		24,191	28,862	29,041	33,825	31,868	31,868	34,557	36,229	39,303	
9.2 - FX002001001002 - Administration (Energy Sources) - AJ		1,280,993	1,392,894	1,547,331	1,624,264	1,824,039	1,824,039	2,056,902	2,212,198	2,349,213	
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL		191,002	209,888	240,466	426,791	366,669	366,669	386,206	407,884	432,712	
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN		15,565	14,402	17,987	17,385	17,630	17,630	20,762	21,407	22,298	
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP		23,486	22,759	26,668	32,012	29,627	29,627	32,965	34,361	36,001	
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ		18,622	28,461	30,277	38,950	38,973	38,973	39,153	40,728	41,439	
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF		58,339	94,969	103,710	28,054	33,703	33,703	17,741	18,427	(6,167)	
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		10,761	15,695	16,735	19,896	18,003	18,003	21,045	21,872	22,805	
10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB		13,116	16,697	17,647	19,784	18,921	18,921	20,942	21,764	22,692	
10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - C		(2,355)	(1,002)	(912)	112	(919)	(919)	104	108	113	
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		1,609,721	1,861,603	1,879,139	1,865,631	1,867,326	1,867,326	2,019,309	2,076,205	2,170,604	
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM		794	843	680	1,497	1,492	1,492	1,425	1,493	2,376	
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN		132,547	140,452	170,369	149,545	154,852	154,852	186,276	172,948	154,693	
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO		79,412	94,812	103,169	106,705	102,980	102,980	106,150	111,133	119,949	
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ		26,934	35,899	37,737	38,351	40,266	40,266	35,409	36,199	26,287	
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU		-	49	32	5	6,805	6,805	9	58	106	
11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG		584	547	972	1,070	1,103	1,103	1,197	1,329	1,427	
11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH		70,831	47,867	63,223	67,539	71,064	71,064	74,457	75,642	92,216	
11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI		128,997	122,047	135,113	141,075	134,798	134,798	138,641	137,690	137,082	
11.9 - FX015001004 - Treatment (Waste Water Management) - DK		74,082	77,655	97,305	96,186	101,036	101,036	109,213	112,327	123,293	
11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP		32,197	30,884	30,774	30,274	30,274	30,274	33,975	36,933	38,263	
11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ		777,466	900,761	900,969	867,231	866,886	866,886	965,839	1,008,818	1,065,048	
11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM		144,926	65,438	88,490	83,968	83,685	83,685	84,825	87,520	124,078	
11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN		140,961	324,547	248,709	282,183	272,085	272,085	281,892	294,116	285,786	
Vote											

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Surplus/(Deficit) for the year	2	240,865	92,598	9,550	228,537	(58,869)	(58,869)	81,347	135,821	210,857

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

check revenue	-	-	-	-	-	-	-	-	-	-
check expenditure	-	-	-	-	-	0	0	-	-	-

KZN282 uMhlatuze - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	1,660,357	1,852,044	2,025,107	2,542,822	2,348,457	2,348,457	1,934,965	2,647,650	2,789,564	2,962,238
Service charges - Water	2	557,136	547,397	562,176	643,500	572,907	572,907	471,636	638,791	683,507	745,022
Service charges - Waste Water Management	2	108,153	107,728	121,497	132,282	132,282	132,282	118,442	141,541	150,034	157,535
Service charges - Waste Management	2	102,920	107,256	117,338	120,402	120,402	120,402	133,873	127,626	135,284	142,048
Sale of Goods and Rendering of Services		90,882	138,232	141,092	75,526	76,627	76,627	24,240	72,919	83,026	104,458
Agency services		4,692	6,539	8,948	8,365	8,365	8,365	8,581	8,365	8,365	9,047
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		387	-	1	29	29	29	2	29	29	30
Interest earned from Current and Non Current Assets		34,735	26,846	33,924	45,000	45,000	45,000	31,389	45,000	45,000	45,000
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		1,225	1,876	1,925	1,912	2,812	2,812	1,659	2,924	3,070	3,163
Rental from Fixed Assets		6,929	8,396	15,541	19,840	16,265	16,265	10,420	19,839	20,832	20,450
Licence and Permits		-	-	-	-	-	-	-	-	-	-
Special rating levies											
Operational Revenue		4,923	21,158	16,894	11,627	15,736	15,736	16,160	15,824	16,615	17,114
Non Exchange Revenue											
Property rates	2	567,444	615,808	675,918	778,224	778,224	778,224	638,650	840,481	916,125	980,254
Surcharges and Taxes		16,039	7,668	10,042	6,208	7,833	7,833	7,741	7,886	8,281	8,529
Fines, penalties and forfeits		31,900	17,165	9,928	12,284	5,314	5,314	7,093	5,526	5,802	5,976
Licences or permits		2,877	3,291	3,552	3,632	3,632	3,632	2,998	3,632	3,813	4,004
Transfer and subsidies - Operational		437,070	503,405	554,733	587,345	592,697	592,697	578,131	621,195	644,531	673,523
Interest		-	-	1,335	870	1,870	1,870	1,584	1,870	1,870	1,926
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		140	55,710	98,653	-	-	-	12,657	-	-	-
Other Gains		646,665	594,927	609,104	609,585	609,590	609,590	492,593	661,816	683,172	723,061
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		4,274,472	4,615,445	5,007,708	5,599,452	5,338,040	5,338,040	4,492,816	5,862,917	6,198,918	6,603,376
Expenditure											
Employee related costs	2	1,032,294	1,076,639	1,155,997	1,257,068	1,197,349	1,197,349	948,543	1,328,011	1,376,160	1,445,070
Remuneration of councillors		30,528	32,724	30,597	35,203	38,433	38,433	28,234	41,753	43,842	46,035
Bulk purchases - electricity	2	1,151,971	1,250,740	1,528,385	1,802,031	1,802,031	1,802,031	1,485,905	2,034,474	2,185,666	2,320,958
Inventory Consumed	8	546,881	509,290	509,706	492,834	485,981	485,981	277,242	444,991	467,794	488,991
Debt impairment	3	(136,019)	(204,117)	9,340	274,733	202,712	202,712	175,351	225,087	238,753	254,533
Depreciation and amortisation		332,220	312,052	325,364	305,950	352,759	352,759	290,741	342,632	280,976	263,200
Interest		57,200	89,003	158,839	178,824	184,846	184,846	161,056	191,420	214,616	230,061
Contracted services		453,658	580,306	603,400	475,795	584,436	584,436	379,595	492,958	524,804	561,755
Transfers and subsidies		9,279	8,772	8,927	7,582	6,432	6,432	-	7,293	7,294	7,512
Irrecoverable debts written off		119,892	245,949	60,676	-	-	-	8,083	-	-	-
Operational costs		333,965	336,284	329,401	389,896	398,934	398,934	293,129	426,930	452,662	482,123
Losses on disposal of Assets		23,430	100,056	131,791	-	-	-	-	-	-	-
Other Losses		261,503	435,889	404,036	370,004	370,004	370,004	390,074	473,380	496,075	523,123
Total Expenditure		4,216,802	4,773,588	5,256,459	5,589,918	5,623,917	5,623,917	4,437,952	6,008,928	6,288,641	6,623,362
Surplus/(Deficit)		57,670	(158,143)	(248,751)	9,534	(285,877)	(285,877)	54,864	(146,012)	(89,723)	(19,985)
Transfers and subsidies - capital (monetary allocations)		181,567	250,741	258,301	219,003	227,008	227,008	166,948	227,359	225,544	230,842
Transfers and subsidies - capital (in-kind)		1,627	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		240,865	92,598	9,550	228,537	(58,869)	(58,869)	221,812	81,347	135,821	210,857
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax		240,865	92,598	9,550	228,537	(58,869)	(58,869)	221,812	81,347	135,821	210,857
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		240,865	92,598	9,550	228,537	(58,869)	(58,869)	221,812	81,347	135,821	210,857
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		240,865	92,598	9,550	228,537	(58,869)	(58,869)	221,812	81,347	135,821	210,857

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
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 not part of 'bulk' e.g. road making materials, pipe, cable etc.

All materials not part of bulk e.g. road handily materials, pipe, cable etc.										
check balance	(0)	(0)	(0)	-	0	0	-	-	-	-
Total revenue	4,457,666	4,866,186	5,266,009	5,818,455	5,565,048	5,565,048	4,659,764	6,090,275	6,424,462	6,834,218

KZN282 uMhlathuze - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote	2										
Multi-year expenditure - to be appropriated											
Vote 1 - CITY DEVELOPMENT		227	3,715	20,038	38,443	52,343	52,343	12,370	45,858	3,573	3,638
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		713	8,101	11,615	30,835	28,116	28,116	11,802	8,460	12,691	13,154
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES			-	-	25	13	13	-	-	13	8
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		36,051	168,606	68,338	23,607	35,109	35,109	39,345	29,201	17,366	17,961
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		8,033	30,292	59,200	8,599	8,785	8,785	627	8,685	12,293	12,508
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		41,073	49,508	397	30,155	30,408	30,408	11,677	10,311	14,014	14,216
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES			-	-	-	-	-	-	-	-	-
Vote 8 - FINANCIAL SERVICES		51	158	16	109	78	78	25	872	-	-
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		131,026	82,118	93,569	81,172	86,628	86,628	25,682	49,965	54,206	48,467
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		17	-	-	2	2	2	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		350,167	513,547	497,587	333,722	326,713	326,713	248,564	285,425	275,994	286,430
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES			-	-	-	-	-	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		24	6	16	23	-	-	-	11	14	14
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES			-	3	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		58,777	66,225	11,271	19,300	18,300	18,300	12,651	4,000	13,042	14,151
Capital multi-year expenditure sub-total	7	626,159	922,277	762,045	565,992	586,494	586,494	362,744	442,788	403,206	410,546
Single-year expenditure - to be appropriated	2										
Vote 1 - CITY DEVELOPMENT			-	1,458	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		229	905	730	58	58	58	10	137	-	-
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		41	98	107	64	85	85	39	17	46	42
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		1,832	4,459	9,051	373	628	628	178	400	1,687	1,743
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		550	14,436	4,439	8,417	10,114	10,114	10,262	1,200	-	-
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		5,169	8,440	4,236	4,570	4,627	4,627	272	3,000	4,500	4,635
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES			138	178	153	115	115	-	47	63	64
Vote 8 - FINANCIAL SERVICES		187	-	33	-	31	31	30	-	-	-
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		31,256	50,768	12,576	19,230	20,594	20,594	1,120	8,700	9,700	10,000
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES			-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		471	1,897	2,419	12,100	5,000	5,000	29,906	70	90	7,797
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES			38	-	8	8	8	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER			35	82	29	52	52	15	-	-	-
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES			-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		2,972	6,931	404	-	-	-	-	1,000	10,000	5,000
Capital single-year expenditure sub-total			42,708	88,145	35,712	45,002	41,311	41,311	41,830	14,571	26,087	29,281
Total Capital Expenditure - Vote		668,866	1,010,422	797,757	610,994	627,805	627,805	404,574	457,359	429,293	439,827
Capital Expenditure - Functional											
Governance and administration		79,665	115,145	19,609	58,787	65,895	65,895	23,725	23,812	29,672	30,150
Executive and council		-	37	82	36	52	52	15	-	-	-
Finance and administration		79,665	115,108	19,526	58,751	65,843	65,843	23,710	23,812	29,672	30,150
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		46,713	208,301	123,243	32,483	46,126	46,126	39,844	41,414	33,804	34,713
Community and social services		11,897	34,022	54,051	9,249	11,136	11,136	443	8,878	11,821	12,073
Sport and recreation		34,586	172,966	68,300	19,361	31,118	31,118	39,401	28,923	17,613	18,194
Public safety		230	1,312	892	675	675	675	-	813	869	881
Housing		-	-	-	3,198	3,198	3,198	-	2,801	3,501	3,565
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		110,897	61,607	143,673	104,276	146,182	146,182	89,544	95,841	58,563	60,292
Planning and development		227	3,567	17,202	35,175	49,075	49,075	12,370	43,000	-	-
Road transport		110,671	57,312	121,552	69,023	97,029	97,029	77,174	52,508	50,395	52,122
Environmental protection		-	728	4,920	78	78	78	-	333	8,168	8,170
Trading services		431,591	614,594	492,577	403,049	357,204	357,204	240,891	294,607	305,341	312,727
Energy sources		129,162	76,094	91,515	76,690	76,690	76,690	15,142	49,111	52,846	47,267
Water management		263,240	406,171	301,685	246,309	202,882	202,882	157,122	178,662	155,131	157,027
Waste water management		38,476	130,494	97,218	64,815	65,815	65,815	68,626	59,349	87,392	98,014
Waste management		713	1,835	2,159	15,235	11,816	11,816	-	7,484	9,972	10,419
Other		-	10,776	18,654	12,399	12,399	12,399	10,570	1,685	1,912	1,945
Total Capital Expenditure - Functional	3	668,866	1,010,422	797,757	610,994	627,805	627,805	404,574	457,359	429,293	439,827
Funded by:											
National Government		114,973	216,497	237,263	218,503	226,376	226,376	148,466	227,359	225,544	230,842
Provincial Government		9,143	1,257	193	500	633	633	565	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	2,194	-	-	-	-	-	-	-
Transfers recognised - capital	4	124,116	217,753	239,650	219,003	227,008	227,008	149,032	227,359	225,544	230,842
Borrowing	6	368,000	588,677	387,280	380,000	380,157	380,157	224,096	210,000	179,117	178,373
Internally generated funds		176,750	203,992	170,827	11,991	20,640	20,640	31,446	20,000	24,632	30,612
Total Capital Funding	7	668,866	1,010,422	797,757	610,994	627,805	627,805	404,574	457,359	429,293	439,827

References

- 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).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

check balance

- Unbalanced

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Unbalanced

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KZN2022 uMhlathuze - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

E-Resource	V-Description	Ref	Current Year 2024/25					2024/25 Medium Term Revenue & Expenditure					Multi-year appropriation for Budget Year 2025/26					Multi-year appropriation for 2026/27					Multi-year appropriations (from first year and existing projects)				
			2020/21		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2029/30		2030/31		2031/32		2032/33		
			Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Ful Year Forecast	Prevalid outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Appropriation for 2025/26	Adjustments in 2024/25	Adjusted appropriation for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Capital expenditure - Municipal Unit																											
Multi-year appropriation (continued)																											
Ward 1 - CITY DEVELOPMENT																											
1.1	F200001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.2	F200001015 - Housing (Planning) - BT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.3	F200002004 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.4	F200001001 - Broadband Planning and Development - BT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5	F200001002 - Corporate Wide Strategic Planning (CPW, L2C) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.6	F200001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.7	F200001005 - Economic Development(Planning Planning and Development) - CC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.8	F200001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	227	15.59	17.202	35.167	49.067	49.067	12.370	43.880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.9	F200001003 - Public Control (Environmental Protection) - AB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.10	F200001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.11	F200001004 - Licensing and Regulation (Other) - BX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.12	F20000100301 - Public Transport Facilities and Operations Coordination (Road Transport) - CD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.13	F20000100303 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Ward 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	713	6.191	11.615	30.835	28.718	28.718	11.802	6.840	12.801	11.354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.1	F200010020 - Disaster Management Community and Social Services - AH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.2	F200010015 - Fire Fighting and Protection (Public Safety) - CX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.3	F200010015 - Fire Fighting and Protection (Public Safety) - CX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.4	F200010015 - Fire Fighting and Protection (Public Safety) - CX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.5	F200010015 - Fire Fighting and Protection (Public Safety) - CX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.6	F200010015 - Fire Fighting and Protection (Public Safety) - CX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.7	F200010015 - Fire Fighting and Protection (Public Safety) - CX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Ward 3 - COMMUNITY SERVICES - PROTECTION SERVICES	41	59	107	94	85	85	30	17	46	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.1	F200010112 - Security Services (Finance and Administration) - BP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.2	F200100107 - Police Force, Traffic and Road Policing Control (Road Transport) - CD	2	38	81	44	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.3	F200020001 - Road and Traffic Regulation (Road Transport) - CD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.4	F200100106 - Public Safety Licensing and Control of Animals - CX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Ward 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	1,600	4,429	5,651	373	-	-	168	170	880	1,687	1,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.1	F200010103 - Cemeteries, Funerals/Purals and Contributions (Community and Social Services) - AA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.2	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.3	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.4	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.5	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.6	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.7	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.8	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.9	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.10	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.11	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.12	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.13	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.14	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.15	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.16	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.17	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.18	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.19	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.20	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.21	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.22	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.23	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.24	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.25	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.26	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.27	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.28	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.29	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.30	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.31	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.32	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.33	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.34	F2000101002 - Park Community and Social Services - AC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Vine Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit estimate	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R Recouped	1											
11.10 - F02160102004 - Water Distribution (Chaffair Water) - DP		--	--	--	--	--	--	--	--	--	--	--
11.11 - F02160102005 - Water Distribution (Purification Works) - DG		--	--	--	3,000	--	--	--	--	--	--	--
11.12 - F02160102001 - Water Distribution - Rural Water (Water Management) - DM		--	--	--	--	--	--	--	--	--	--	--
11.13 - F02160102002 - Water Distribution - Urban Water (Water Management) - DM		434	828	1,579	5,000	5,000	5,000	20,006	--	--	--	--
View 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		--	38	--	8	8	8	8	--	--	--	--
12.1 - F02100101001 - Project Management Unit - Administration (Planning and Development) - CE		--	38	--	8	8	8	8	--	--	--	--
12.2 - F02100101005 - Project Management Unit - PMU (Planning and Development) - CI		--	--	--	--	--	--	--	--	--	--	--
View 13 - OFFICE OF THE MUNICIPAL MANAGER		--	35	80	28	32	32	15	--	--	--	--
13.1 - F03040102001 - Mayor and Council (Executive and Council) - AS		--	--	38	28	32	32	15	--	--	--	--
13.2 - F03040102001 - CMM - Corporate Services (Executive and Council) - AU		--	--	--	--	--	--	--	--	--	--	--
13.3 - F03040102002 - CMM - ITS (Executive and Council) - AP		--	--	--	--	--	--	--	--	--	--	--
13.4 - F03040102003 - CMM - City Development (Executive and Council) - AB		--	--	--	--	--	--	--	--	--	--	--
13.5 - F03040102004 - CMM - Community Services (Executive and Council) - AR		--	--	--	--	--	--	--	--	--	--	--
13.6 - F03040102005 - Municipal Manager (Executive and Council) - AT		--	31	80	--	--	--	--	--	--	--	--
13.7 - F03040102007 - Performance Management (Executive and Council) - BA		--	--	--	--	--	--	--	--	--	--	--
13.8 - F030501008 - Marketing, Customer Relations, Publicity and Media Coordination (Finance and Administration) - BM		--	--	--	--	--	--	--	--	--	--	--
13.9 - F03040102008 - CMM - Chief Operations Officer (Executive and Council) - SC		--	--	--	--	--	--	--	--	--	--	--
13.10 - F030501011 - Risk Management (Finance and Administration) - BD		--	4	--	4	--	--	--	--	--	--	--
13.11 - F030501001 - Governance Function (Internal Audit) - BE		--	--	--	--	--	--	--	--	--	--	--
13.12 - F03040102009 - Research, Knowledge Management and Innovation (Executive and Council) - DV		--	--	--	--	--	--	--	--	--	--	--
13.13 - F03040102010 - Mayoral Support Services (Executive and Council) - DW		--	--	--	--	--	--	--	--	--	--	--
View 14 - CORPORATE SERVICES - LEGAL SERVICES		--	--	--	--	--	--	--	--	--	--	--
14.1 - F030501008 - Legal Services (Finance and Administration) - BL		--	--	--	--	--	--	--	--	--	--	--
View 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		2,932	6,931	464	--	--	--	1,060	10,880	5,880		
15.1 - F02160101003 - Water Treatment - Scientific Services (Water Management) - DS		2,932	950	464	--	--	--	1,060	10,880	5,880		
15.2 - F02160102003 - Water Distribution - Water Demand Management (Water Management) - DO		--	6,076	811	--	--	--	--	--	--	--	--
Capital single-year expenditure subtotal		4278	88,145	35,712	45,882	45,311	45,311	41,830	14,971	26,987	29,287	
Total Capital Expenditure		444,186	1,074,452	797,757	676,949	627,380	627,380	604,174	497,389	405,301	430,827	

Multi-year appropriation for Budget Year 2025/26 in the 2023/24 Annual Budget				Multi-year appropriation for 2026/27 in the 2023/24 Annual Budget				New multi-year appropriations (Results for new and existing projects)		
Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

KZN282 uMhlathuze - Table A6 Budgeted Financial Position

R thousand	Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2024/25 Medium Term Revenue & Expenditure Estimates			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS												
Current assets												
	Cash and cash equivalents		684,764	495,109	272,467	505,853	147,424	147,424	554,189	205,130	296,104	412,580
1	Trade and other receivables from exchange transactions		687,057	862,625	584,514	872,916	559,126	559,126	483,217	516,427	469,330	428,923
	Receivables from non-exchange transactions		175,301	206,969	160,740	179,244	161,956	161,956	172,451	163,379	165,600	168,134
	Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
2	Inventory		130,861	134,270	104,122	134,241	104,103	104,103	140,347	104,143	104,183	104,223
	VAT		13,425	30,609	47,246	46,547	82,759	82,759	58,794	71,354	55,846	33,744
	Other current assets		9,529	9,756	1,364	9,756	1,364	1,364	9,746	1,364	1,364	1,364
	Total current assets		1,700,935	1,739,338	1,170,453	1,748,556	1,056,733	1,056,733	1,418,745	1,061,798	1,092,428	1,148,968
Non current assets												
	Investments		-	-	-	-	-	-	-	-	-	-
	Investment property		98,620	119,709	77,085	133,852	93,801	93,801	90,914	93,801	94,297	96,197
3	Property, plant and equipment		6,279,466	6,936,400	7,601,426	7,757,468	7,866,594	7,866,594	7,725,987	8,018,176	8,181,951	8,350,755
	Biological assets		-	-	-	-	-	-	-	-	-	-
	Living and non-living resources		-	-	-	-	-	-	-	-	-	-
	Heritage assets		2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465
	Intangible assets		194,604	165,771	151,632	160,228	144,795	144,795	127,075	107,940	91,985	97,908
	Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
	Non current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
	Other non-current assets		-	-	-	-	-	-	-	-	-	-
	Total non current assets		6,575,155	7,224,345	7,832,608	8,054,014	8,107,654	8,107,654	7,946,441	8,222,381	8,370,697	8,547,324
	TOTAL ASSETS		8,276,090	8,963,683	9,003,061	9,802,570	9,164,387	9,164,387	9,365,186	9,284,179	9,463,125	9,696,291
LIABILITIES												
Current liabilities												
	Bank overdraft		-	-	-	-	-	-	-	-	-	-
	Financial liabilities		109,923	167,192	156,970	247,333	193,673	193,673	187,351	162,469	189,553	216,476
	Consumer deposits		60,538	57,000	55,278	57,000	55,278	55,278	56,786	55,278	55,278	55,278
4	Trade and other payables from exchange transactions		681,408	661,705	612,755	748,701	643,066	643,066	509,436	680,498	719,809	761,053
5	Trade and other payables from non-exchange transactions		11,800	40,335	17,179	40,335	17,179	17,179	57,376	17,179	17,179	17,179
	Provisions		25,206	37,926	33,368	33,852	29,293	29,293	37,250	29,293	29,293	29,293
	VAT		58,064	67,568	75,778	68,646	72,207	72,207	86,766	81,633	92,582	106,717
	Other current liabilities		-	9,133	(107)	-	-	-	-	-	-	-
	Total current liabilities		946,939	1,040,860	951,141	1,195,867	1,010,696	1,010,696	934,968	1,026,350	1,103,694	1,186,035
Non current liabilities												
6	Financial liabilities		806,303	1,238,007	1,505,739	1,615,228	1,656,787	1,656,787	1,758,981	1,679,578	1,645,359	1,585,327
7	Provision		254,366	271,881	262,267	267,496	272,008	272,008	267,936	272,008	272,008	272,008
	Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
	Other non-current liabilities		254,366	271,881	262,267	267,496	272,008	272,008	267,936	272,008	272,008	272,008
	Total non current liabilities		1,060,669	1,509,888	1,768,006	1,882,723	1,928,795	1,928,795	2,026,917	1,951,586	1,917,367	1,857,335
	TOTAL LIABILITIES		2,007,608	2,550,747	2,719,147	3,078,591	2,939,491	2,939,491	2,961,885	2,977,936	3,021,061	3,043,370
	NET ASSETS		6,268,482	6,412,935	6,283,914	6,723,979	6,224,896	6,224,896	6,403,301	6,306,243	6,442,064	6,652,921
COMMUNITY WEALTH/EQUITY												
8	Accumulated Surplus/(Deficit)		5,956,472	6,224,390	6,263,799	6,636,602	6,164,896	6,164,896	6,383,190	6,276,243	6,407,064	6,612,921
9	Reserves and funds		312,010	188,545	20,111	60,000	60,000	60,000	20,111	30,000	35,000	40,000
	Other		-	-	-	-	-	-	-	-	-	-
	TOTAL COMMUNITY WEALTH/EQUITY		6,268,482	6,412,935	6,283,910	6,696,602	6,224,896	6,224,896	6,403,301	6,306,243	6,442,064	6,652,921

REMARKS:

- Detail to be provided in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
- Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
- Include "Construction-work-in-progress" (disclosed separately in annual financial statements) detail in SA3
- Detail breakdown in Table SA3
- Detail breakdown in Table SA3
- Detail breakdown in Table SA3
- Detail breakdown in Table SA3
- Detail breakdown in Table SA3
- Detail to be provided in Table SA3. Includes reserves to be funded by statute
- Net assets must balance with Total Community Wealth/Equity

check balance

-	-	(4)	(27,378)	0	0		0	0	0
-	-	Unbalanced	Unbalanced	Unbalanced	Unbalanced	-	Unbalanced	Unbalanced	Unbalanced

KZN282 uMhlatuze - Table A7 Budgeted Cash Flows

KZN202 Initialize - Table A7 Budgeted Cash Flows											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		473,916	599,509	608,931	754,886	734,112	734,112	518,602	792,840	864,195	924,689
Service charges		2,227,453	2,603,730	2,691,084	3,678,017	3,470,490	3,470,490	2,544,542	3,887,673	4,109,432	4,381,174
Other revenue		107,172	396,950	783,080	69,862	70,590	70,590	687,826	75,010	78,280	80,042
Transfers and Subsidies - Operational	1	396,928	497,586	530,337	587,345	592,697	592,697	576,564	621,195	644,531	673,523
Transfers and Subsidies - Capital	1	181,545	288,268	242,420	219,003	227,008	227,008	204,448	227,359	225,544	230,842
Interest		37,025	23	25,933	45,027	45,026	45,026	20,878	45,026	45,026	45,027
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(3,056,268)	(3,931,805)	(4,315,251)	(4,467,607)	(4,539,464)	(4,539,464)	(3,950,688)	(4,858,308)	(5,153,303)	(5,442,339)
Interest		(54,806)	(82,962)	(164,383)	(178,824)	(184,846)	(184,846)	(94,957)	(191,420)	(214,616)	(230,061)
Transfers and Subsidies	1	-	-	-	(7,582)	(6,432)	(6,432)	-	(7,293)	(7,294)	(7,512)
NET CASH FROM/(USED) OPERATING ACTIVITIES		312,964	371,299	402,151	700,128	409,182	409,182	507,216	592,082	591,795	655,385
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	16,894	55,710	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(733,399)	(1,067,925)	(914,511)	(702,643)	(721,976)	(721,976)	(508,003)	(525,963)	(493,686)	(505,801)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(733,399)	(1,051,031)	(858,801)	(702,643)	(721,976)	(721,976)	(508,003)	(525,963)	(493,686)	(505,801)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		374,000	600,000	410,000	380,000	380,000	380,000	380,000	210,000	179,117	178,373
Increase (decrease) in consumer deposits		-	-	(3,294)	-	-	-	(1,149)	-	-	-
Payments											
Repayment of borrowing		(89,591)	(109,923)	(172,700)	(181,781)	(192,249)	(192,249)	(96,412)	(218,413)	(186,252)	(211,482)
NET CASH FROM/(USED) FINANCING ACTIVITIES		284,409	490,077	234,006	198,219	187,752	187,752	282,439	(8,413)	(7,135)	(33,109)
NET INCREASE/ (DECREASE) IN CASH HELD											
		(136,026)	(189,655)	(222,644)	195,704	(125,043)	(125,043)	281,652	57,706	90,974	116,475
Cash/cash equivalents at the year begin:	2	820,790	684,764	495,109	310,148	272,467	272,467	272,467	147,424	205,130	296,104
Cash/cash equivalents at the year end:	2	684,764	495,109	272,465	505,853	147,424	147,424	554,119	205,130	296,104	412,580

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	3,424,038	4,402,961	4,937,494	5,354,140	5,139,924	5,139,924	4,552,861	5,649,104	5,967,008	6,335,297
Total payments	(3,844,474)	(5,082,692)	(5,394,144)	(5,356,655)	(5,452,719)	(5,452,719)	(4,553,648)	(5,582,984)	(5,868,899)	(6,185,712)
	(420,435)	(679,732)	(456,650)	(2,515)	(312,794)	(312,794)	(787)	66,119	98,109	149,585
Borrowings & investments & c.deposits	374,000	600,000	406,706	380,000	380,000	380,000	378,851	210,000	179,117	178,373
Repayment of borrowing	(89,591)	(109,923)	(172,700)	(181,781)	(192,249)	(192,249)	(96,412)	(218,413)	(186,252)	(211,482)
	(136,026)	(189,655)	(222,644)	195,704	(125,043)	(125,043)	281,652	57,706	90,974	116,475
	-	-	-	-	(0)	(0)	-	-	-	-

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	684,764	495,109	272,465	505,853	147,424	147,424	554,119	205,130	296,104	412,580
Other current investments > 90 days		100	(0)	2	-	(0)	(0)	70	0	0	0
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		684,864	495,109	272,467	505,853	147,424	147,424	554,189	205,130	296,104	412,580
Application of cash and investments											
Unspent conditional transfers		11,800	40,335	17,179	40,335	17,179	17,179	57,376	17,179	17,179	17,179
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	44,639	36,959	28,533	22,099	(10,552)	(10,552)	27,973	10,279	36,736	72,974
Other working capital requirements	3	(88,124)	(462,834)	(211,334)	(344,210)	(114,411)	(114,411)	(221,573)	(36,278)	51,615	135,012
Other provisions		25,206	47,059	34,965	33,852	29,293	29,293	37,250	29,293	29,293	29,293
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	312,010	188,545	20,111	60,000	60,000	60,000	20,111	30,000	35,000	40,000
Total Application of cash and investments:		305,531	(149,935)	(110,547)	(187,924)	(18,491)	(18,491)	(78,863)	50,473	169,823	294,457
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		379,333	645,044	383,013	693,777	165,915	165,915	633,053	154,657	126,282	118,123
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		379,333	645,044	383,013	693,777	165,915	165,915	633,053	154,657	126,282	118,123

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

Debtors	769,532	1,124,539	824,089	1,092,911	757,477	757,477	731,009	716,776	668,194	626,081
Creditors due	681,408	661,705	612,755	748,701	643,066	643,066	509,436	680,498	719,809	761,093
Total	88,124	462,834	211,334	344,210	114,411	114,411	221,573	36,278	(51,615)	(135,012)

Balance outstanding - debtors	862,357	1,069,594	745,254	1,052,160	721,082	721,082	655,668	679,806	634,930	597,057
Estimate of debtors collection rate	89.2%	105.1%	110.6%	103.9%	105.0%	105.0%	111.5%	105.4%	105.2%	104.9%

Balance (Insert description; eg sinking fund)

Balance (Insert description; eg sinking fund)	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	-	-	-	-	-	-	-	-	-	-
<u>Reserves to be backed by cash/investments</u>										
Hosing Development Fund	3,265	3,545	111	-	-	-	111	-	-	-
Capital replacement	303,745	180,000	15,000	55,000	55,000	55,000	15,000	25,000	30,000	35,000
Self-insurance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Compensation for Occupational Injuries and Diseases										
Employee Benefit reserve										
Non-current Provisions reserve										
Valuation roll reserve										
Investment in associate account										
Capitalisation										
	312,010	188,545	20,111	60,000	60,000	60,000	20,111	30,000	35,000	40,000

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

KZN282 uMhlathuze - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	411,863	534,913	413,408	335,492	310,196	310,196	245,198	201,981	211,831
Roads Infrastructure		95,022	44,992	80,435	39,746	41,883	41,883	21,777	10,767	12,661
Storm water Infrastructure		1,320	705	4,000	13,515	18,715	18,715	27,749	17,969	18,508
Electrical Infrastructure		14,883	18,893	31,800	32,965	19,410	19,410	14,550	11,472	13,919
Water Supply Infrastructure		223,040	232,389	159,140	125,230	89,989	89,989	97,463	57,931	61,676
Sanitation Infrastructure		9,508	15,250	36,867	2,000	6,000	6,000	7,100	50,861	53,095
Solid Waste Infrastructure		-	386	1,936	2,719	-	-	2,700	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		209	417	(134)	3,200	3,200	3,200	206	8,006	8,007
Information and Communication Infrastructure		535	2,387	71	70	70	70	-	-	-
Infrastructure		344,518	315,419	314,114	219,445	179,267	179,267	171,546	157,006	167,865
Community Facilities		419	7,206	39,739	32,167	46,067	46,067	43,300	1,143	1,163
Sport and Recreation Facilities		23,162	156,912	31,463	12,628	12,628	12,628	11,997	11,997	12,357
Community Assets		23,581	164,118	71,202	44,795	58,695	58,695	55,297	13,140	13,520
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	7,542	8,400	8,400	8,400	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		742	2,077	4,190	2,829	6,729	6,729	2,176	2,344	2,405
Housing		-	-	-	-	-	-	-	-	-
Other Assets		742	2,077	4,190	2,829	6,729	6,729	2,176	2,344	2,405
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	81	163	17,140	17,140	17,140	5,522	9,356	5,814
Intangible Assets		-	81	163	17,140	17,140	17,140	5,522	9,356	5,814
Computer Equipment		4,303	3,828	2,005	4,765	4,954	4,954	3,000	4,500	4,635
Furniture and Office Equipment		373	819	743	919	771	771	872	-	-
Machinery and Equipment		29,556	36,468	9,547	24,300	19,714	19,714	5,932	14,275	16,392
Transport Assets		8,789	12,102	3,902	12,900	14,527	14,527	854	1,360	1,200
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	184,901	255,187	297,160	220,702	251,889	251,889	165,733	165,574	158,687
Roads Infrastructure		14,957	4,126	32,165	13,953	34,134	34,134	13,950	13,972	12,662
Storm water Infrastructure		-	-	-	200	200	200	-	-	-
Electrical Infrastructure		112,867	56,857	57,310	42,893	56,448	56,448	34,028	40,707	30,670
Water Supply Infrastructure		37,042	139,798	118,193	112,000	103,365	103,365	79,999	85,000	88,151
Sanitation Infrastructure		8,279	30,307	42,655	39,000	35,000	35,000	10,360	8,250	8,392
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	542	626	-	-	-	70	90	90
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		173,144	231,629	250,949	208,046	229,147	229,147	138,407	148,019	139,965
Community Facilities		1,784	-	65	400	400	400	178	197	254
Sport and Recreation Facilities		85	-	12,288	2,250	14,050	14,050	13,348	2,138	2,202
Community Assets		1,869	-	12,353	2,650	14,450	14,450	13,526	2,335	2,456
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	500	1,038	1,069
Non-revenue Generating		-	-	884	-	-	-	-	-	-
Investment properties		-	-	884	-	-	-	500	1,038	1,069
Operational Buildings		311	7,483	14,593	4,000	286	286	500	2,681	2,632
Housing		-	-	-	3,198	3,198	3,198	2,801	3,501	3,565
Other Assets		311	7,483	14,593	7,198	3,484	3,484	3,301	6,182	6,197
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		9,577	-	2,016	-	-	-	-	-	-
Intangible Assets		9,577	-	2,016	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	38	-	8	8	8	-	-	-
Machinery and Equipment		-	16,036	16,366	2,800	4,800	4,800	10,000	8,000	9,000
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	72,101	220,322	87,189	54,800	65,720	65,720	46,427	61,739	69,309
Roads Infrastructure		38	1,258	(82)	-	5,000	5,000	15,981	23,768	24,917
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		402	-	-	-	-	-	-	-	2,000
Water Supply Infrastructure		-	33,069	27,683	2,500	6,700	6,700	-	2,000	2,000
Sanitation Infrastructure		9,792	82,533	12,999	2,000	1,900	1,900	8,000	9,312	9,312
Solid Waste Infrastructure		552	1,449	-	9,586	8,886	8,886	1,784	9,972	10,419
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		634	2,323	2,013	4,500	4,620	4,620	4,500	4,500	4,635
Infrastructure		11,418	120,632	42,213	18,586	27,106	27,106	30,265	49,552	53,283
Community Facilities		574	6,018	13,911	19,201	19,901	19,901	500	1,975	1,968
Sport and Recreation Facilities		11,012	13,773	22,820	2,250	2,250	2,250	2,138	2,138	2,202
Community Assets		11,586	19,792	36,731	21,451	22,151	22,151	2,638	4,113	4,169
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	10,776	5,533	500	500	500	735	574	567
Non-revenue Generating		-	-	4,493	3,499	3,499	3,499	450	300	309
Investment properties		-	10,776	10,026	3,999	3,999	3,999	1,185	874	876
Operational Buildings		8,329	21,461	(1,781)	3,200	4,900	4,900	12,340	7,200	7,386
Housing		-	-	-	-	-	-	-	-	-
Other Assets		8,329	21,461	(1,781)	3,200	4,900	4,900	12,340	7,200	7,386
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		40,769	47,662	-	7,564	7,564	7,564	-	-	3,596
Intangible Assets		40,769	47,662	-	7,564	7,564	7,564	-	-	3,596
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	668,866	1,010,422	797,757	610,994	627,805	627,805	457,359	429,293	439,827
Roads Infrastructure		110,017	50,376	112,517	53,699	81,017	81,017	51,708	48,507	50,239

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Storm water Infrastructure		1,320	705	4,000	13,715	18,915	18,915	27,749	17,969	18,508
Electrical Infrastructure		128,152	75,750	89,110	75,858	75,858	75,858	48,578	52,179	46,589
Water Supply Infrastructure		260,082	405,256	305,016	239,730	200,053	200,053	177,462	144,931	151,827
Sanitation Infrastructure		27,578	128,091	92,120	43,000	42,900	42,900	25,460	68,423	70,799
Solid Waste Infrastructure		552	1,835	1,936	12,305	8,886	8,886	4,484	9,972	10,419
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		209	959	492	3,200	3,200	3,200	276	8,096	8,097
Information and Communication Infrastructure		1,169	4,709	2,084	4,570	4,690	4,690	4,500	4,500	4,635
Infrastructure		529,080	667,680	607,276	446,077	435,520	435,520	340,217	354,577	361,113
Community Facilities		2,777	13,225	53,715	51,768	66,368	66,368	43,978	3,315	3,385
Sport and Recreation Facilities		34,259	170,685	66,571	17,128	28,928	28,928	27,482	16,272	16,760
Community Assets		37,035	183,910	120,286	68,896	95,296	95,296	71,460	19,587	20,144
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	10,776	5,533	500	500	500	1,235	1,612	1,636
Non-revenue Generating		–	–	12,918	11,899	11,899	11,899	450	300	309
Investment properties		–	10,776	18,451	12,399	12,399	12,399	1,685	1,912	1,945
Operational Buildings		9,383	31,021	17,002	10,029	11,916	11,916	15,016	12,225	12,423
Housing		–	–	–	3,198	3,198	3,198	2,801	3,501	3,565
Other Assets		9,383	31,021	17,002	13,227	15,114	15,114	17,817	15,726	15,988
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		50,346	47,743	2,179	24,704	24,704	24,704	5,522	9,356	9,410
Intangible Assets		50,346	47,743	2,179	24,704	24,704	24,704	5,522	9,356	9,410
Computer Equipment		4,303	3,828	2,005	4,765	4,954	4,954	3,000	4,500	4,635
Furniture and Office Equipment		373	857	743	927	779	779	872	–	–
Machinery and Equipment		29,556	52,504	25,913	27,100	24,514	24,514	15,932	22,275	25,392
Transport Assets		8,789	12,102	3,902	12,900	14,527	14,527	854	1,360	1,200
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		668,866	1,010,422	797,757	610,994	627,805	627,805	457,359	429,293	439,827
ASSET REGISTER SUMMARY - PPE (WDV)	5	6,575,155	7,224,345	7,832,608	8,054,014	8,107,654	8,107,654	8,222,381	8,370,697	8,547,324
Roads Infrastructure		906,444	944,559	975,854	903,061	923,841	923,841	924,571	942,772	986,750
Storm water Infrastructure		311,519	297,025	359,802	278,837	349,099	349,099	358,964	358,952	350,749
Electrical Infrastructure		669,504	738,058	749,443	839,418	902,949	902,949	924,428	950,063	974,018
Water Supply Infrastructure		1,758,574	1,949,232	2,325,130	2,473,880	2,487,782	2,487,782	2,605,899	2,705,561	2,822,231
Sanitation Infrastructure		667,819	759,233	820,298	796,031	733,163	733,163	706,112	733,276	793,439
Solid Waste Infrastructure		7,411	10,513	11,906	25,881	18,198	18,198	22,097	31,520	41,269
Rail Infrastructure		1,387	1,321	1,240	1,154	1,160	1,160	1,080	1,004	930
Coastal Infrastructure		18,031	18,978	19,489	26,755	21,188	21,188	20,998	28,673	36,658
Information and Communication Infrastructure		27,233	62,198	20,644	84,849	83,245	83,245	85,198	87,191	72,984
Infrastructure		4,367,922	4,781,116	5,283,806	5,429,867	5,520,625	5,520,625	5,649,347	5,839,013	6,079,028
Community Assets		341,499	545,679	661,799	686,876	681,875	681,875	729,039	728,272	705,125
Heritage Assets		2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465
Investment properties		98,620	119,709	77,085	133,852	93,801	93,801	93,801	94,297	96,197
Other Assets		275,979	316,311	236,799	289,135	225,038	225,038	220,308	215,107	227,103
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		194,604	165,771	151,632	160,228	144,795	144,795	107,940	91,985	97,908
Computer Equipment		16,004	9,728	12,853	16,555	13,837	13,837	13,231	13,085	(1,896)
Furniture and Office Equipment	(3,453)	(7,861)	(4,208)	5,532	4,814	4,814	4,814	4,369	1,237	(44,273)
Machinery and Equipment		187,499	202,029	194,009	242,634	198,039	198,039	186,598	176,369	176,121
Transport Assets		41,303	38,623	33,597	36,095	39,595	39,595	32,514	26,097	26,776
Land		1,052,714	1,050,775	1,182,770	1,050,775	1,182,770	1,182,770	1,182,770	1,182,770	1,182,770
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	6,575,155	7,224,345	7,832,608	8,054,014	8,107,654	8,107,654	8,222,381	8,370,697	8,547,324
EXPENDITURE OTHER ITEMS		758,699	807,241	639,082	913,311	972,200	972,200	954,865	924,272	934,475
Depreciation	7	332,220	312,052	325,364	305,950	352,759	352,759	342,632	280,976	263,200
Repairs and Maintenance by Asset Class	3	426,478	495,190	313,719	607,362	619,441	619,441	612,233	643,296	671,274
Roads Infrastructure		62,247	71,418	54,906	92,543	88,605	88,605	90,517	95,289	99,049
Storm water Infrastructure		2,447	9,871	12,631	15,064	16,110	16,110	14,764	15,385	16,014
Electrical Infrastructure		77,197	99,816	52,245	119,384	117,480	117,480	121,261	127,507	133,203
Water Supply Infrastructure		117,126	133,824	46,495	118,082	117,682	117,682	120,454	126,375	132,215
Sanitation Infrastructure		41,781	39,400	26,480	61,216	59,116	59,116	59,348	62,323	65,029
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		677	702	547	1,391	1,391	1,391	1,321	1,394	1,443
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		301,476	355,031	193,304	407,680	400,384	400,384	407,665	428,272	446,953
Community Facilities		44,364	53,892	32,703	74,623	79,380	79,380	77,499	81,423	85,326
Sport and Recreation Facilities		1,262	874	919	2,429	2,283	2,283	2,372	2,497	2,598
Community Assets		45,625	54,766	33,622	77,052	81,663	81,663	79,871	83,920	87,924
Heritage Assets		20	–	–	12	7	7	7	8	8
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		8,929	6,944	7,768	10,787	11,637	11,637	10,720	11,289	11,741
Housing		74	71	75	138	138	138	145	152	160
Other Assets		9,003	7,015	7,842	10,925	11,775	11,775	10,865	11,441	11,907
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		4,861	4,641	7,119	8,512	8,512	8,512	6,326	6,674	6,907
Furniture and Office Equipment		–	7	13	84	17	17	81	85	88
Machinery and Equipment		28,313	21,022	21,666	25,809	26,347	26,347	26,443	27,734	28,623
Transport Assets		37,182	52,708	50,152	77,288	90,736	90,736	80,976	85,162	88,872
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		758,699	807,241	639,082	913,311	972,200	972,200	954,865	924,272	934,475
Renewal and upgrading of Existing Assets as a % of total capex		38.4%	47.1%	48.2%	45.1%	50.6%	50.6%	46.4%	53.0%	51.8%
Renewal and upgrading of Existing Assets as a % of deprecn		77.4%	152.4%	118.1%	90.0%	90.0%	90.0%	61.9%	80.9%	86.6%
R&M as a % of PPE & Investment Property		6.7%	7.0%	4.1%	7.7%	7.8%	7.8%	7.5%	7.8%	7.9%
Renewal and upgrading and R&M as a % of PPE and Investment Property		10.7%	13.8%	9.1%	11.2%	11.8%	11.8%	10.2%	10.5%	10.6%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

7. Detail of depreciation provided in Table SA34d[illegible]

KZN282 uMhlathuze - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		48	48	48	48	48	48	48	48	48
Piped water inside yard (but not in dwelling)		57	58	60	59	61	61	62	63	64
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		105	106	107	107	108	108	109	110	111
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	2	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	2	–	–	–	–	–
Total number of households	5	105	106	107	109	108	108	109	110	111
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		43	43	43	43	43	43	43	43	43
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		61	61	46	46	46	46	47	48	49
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		104	104	89	89	89	89	90	91	92
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	104	104	89	89	89	89	90	91	92
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		35	36	36	36	36	36	36	36	36
<i>Minimum Service Level and Above sub-total</i>		35	36	36	36	36	36	36	36	36
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	35	36	36	36	36	36	36	36	36
Refuse:										
Removed at least once a week		79	82	82	84	82	82	83	84	85
<i>Minimum Service Level and Above sub-total</i>		79	82	82	84	82	82	83	84	85
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	79	82	82	84	82	82	83	84	85
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		71	–	38	38	38	38	39	39	39
Sanitation (free minimum level service)		50	–	3	3	3	3	3	3	3
Electricity/other energy (50kwh per household per month)		1	1	1	1	1	1	1	1	1
Refuse (removed at least once a week)		36	–	3	3	3	3	3	3	3
Informal Settlements		85	1	5	5	5	5	25	25	25
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		113,308	7,093	10,714	54,735	54,735	54,735	57,651	60,308	63,038
Sanitation (free sanitation service to indigent households)		23,301	6,770	6,921	117,870	117,870	117,870	124,149	129,870	135,749
Electricity/other energy (50kwh per indigent household per month)		7,154	423	606	52,844	52,844	52,844	55,659	58,224	60,860
Refuse (removed once a week for indigent households)		58,800	30,965	33,870	106,800	106,800	106,800	112,489	117,673	123,001
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		13,686	6,675	79,081	80,663	80,663	80,663	91,787	92,551	92,551
Total cost of FBS provided		216,250	51,926	131,191	412,911	412,911	412,911	441,736	458,626	475,198
Highest level of free service provided per household										
Property rates (R value threshold)		120	120	160	160	160	160	160	160	160
Water (kilolitres per household per month)		0	0	0	0	0	0	0	0	0
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	0	0
Sanitation (Rand per household per month)		0	0	0	0	0	0	0	0	0
Electricity (kwh per household per month)		0	0	0	0	0	0	0	0	0
Refuse (average litres per week)		0	0	0	0	0	0	0	0	0
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		4,219	4,219	4,563	4,974	4,974	4,974	5,372	5,855	6,265
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)		13,931	72,802	85,945	332,817	328,191	328,191	348,459	369,459	389,218
Sanitation (in excess of free sanitation service to indigent households)		95,192	20,045	22,646	21,427	40,127	40,127	44,742	47,874	52,183
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	6	113,342	97,066	113,154	359,217	373,292	373,292	398,573	423,188	447,665

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

KZN282 uMhlathuze - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		581,374	688,609	761,863	1,111,040	1,106,415	1,106,415	715,569	1,188,941	1,285,584	1,369,471
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(13,931)	(72,802)	(85,945)	(332,817)	(328,191)	(328,191)	(76,919)	(348,459)	(369,459)	(389,218)
Net Property Rates		567,444	615,808	675,918	778,224	778,224	778,224	638,650	840,481	916,125	980,254
Exchange revenue service charges	6										
Service charges - Electricity	6										
Total Service charges - Electricity		1,667,511	1,852,467	2,025,713	2,595,666	2,401,301	2,401,301	1,934,965	2,703,310	2,847,788	3,023,098
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(7,154)	(423)	(606)	(52,844)	(52,844)	(52,844)		(55,659)	(58,224)	(60,860)
Net Service charges - Electricity		1,660,357	1,852,044	2,025,107	2,542,822	2,348,457	2,348,457	1,934,965	2,647,650	2,789,564	2,962,238
Service charges - Water	6										
Total Service charges - Water		765,636	574,535	595,536	719,662	667,769	667,769	486,873	741,184	791,688	860,243
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(95,192)	(20,045)	(22,646)	(21,427)	(40,127)	(40,127)	(15,236)	(44,742)	(47,874)	(52,183)
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(113,308)	(7,093)	(10,714)	(54,735)	(54,735)	(54,735)		(57,651)	(60,308)	(63,038)
Net Service charges - Water		557,136	547,397	562,176	643,500	572,907	572,907	471,636	638,791	683,507	745,022
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		131,454	114,499	128,418	250,151	250,151	250,151	118,442	265,690	279,904	293,285
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		(23,301)	(6,770)	(6,921)	(117,870)	(117,870)	(117,870)		(124,149)	(129,870)	(135,749)
Net Service charges - Waste Water Management		108,153	107,728	121,497	132,282	132,282	132,282	118,442	141,541	150,034	157,535
Service charges - Waste Management	6										
Total refuse removal revenue		161,720	138,220	151,208	227,202	227,202	227,202	133,873	240,115	252,957	265,048
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		(58,800)	(30,965)	(33,870)	(106,800)	(106,800)	(106,800)		(112,489)	(117,673)	(123,001)
Net Service charges - Waste Management		102,920	107,256	117,338	120,402	120,402	120,402	133,873	127,626	135,284	142,048
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		564,852	595,612	632,525	731,956	677,109	677,109	540,334	753,632	773,092	811,815
Pension and UIF Contributions		114,337	123,426	133,486	163,841	140,148	140,148	112,493	163,516	171,640	180,232
Medical Aid Contributions		46,778	49,887	53,982	70,527	57,585	57,585	46,974	71,584	75,165	78,925
Overtime		80,234	99,095	89,770	58,273	87,065	87,065	65,100	70,604	74,136	77,845
Performance Bonus		46,326	48,454	49,114	59,001	57,200	57,200	48,105	62,148	65,252	68,515
Motor Vehicle Allowance		56,736	62,008	66,291	71,886	68,294	68,294	54,395	80,140	84,151	88,362
Cellphone Allowance		6,439	5,246	5,682	8,193	6,281	6,281	4,759	6,954	7,305	7,674
Housing Allowances		3,987	3,454	3,279	4,822	3,513	3,513	2,829	3,806	4,003	4,207
Other benefits and allowances		25,486	26,041	29,072	19,257	22,209	22,209	15,621	22,870	24,014	25,215
Payments in lieu of leave		23,444	27,338	27,582	28,651	36,168	36,168	23,835	37,432	39,311	41,284
Long service awards		23,224	5,209	3,493	720	1,310	1,310	647	17,042	17,894	18,787
Post-retirement benefit obligations		40,452	30,869	60,232	38,021	38,028	38,028	31,668	38,284	40,198	42,208
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	1,488	1,920	2,440	2,440	1,783	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	1,032,294	1,076,639	1,155,997	1,257,068	1,197,349	1,197,349	948,543	1,328,011	1,376,160	1,445,070
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	1,032,294	1,076,639	1,155,997	1,257,068	1,197,349	1,197,349	948,543	1,328,011	1,376,160	1,445,070
Depreciation and amortisation	10										
Depreciation of Property, Plant & Equipment		300,552	267,412	282,481	268,418	309,869	309,869	255,484	300,255	255,665	259,714
Lease amortisation		30,120	34,518	40,996	37,532	42,890	42,890	35,045	42,377	25,311	3,487
Capital asset impairment		1,548	10,122	1,887	-	-	-	212	-	-	-
	1	332,220	312,052	325,364	305,950	352,759	352,759	290,741	342,632	280,976	263,200
Bulk purchases - electricity	1										
Electricity Bulk Purchases		1,151,971	1,250,740	1,528,385	1,802,031	1,802,031	1,802,031	1,485,905	2,034,474	2,185,666	2,320,958
Total bulk purchases	1	1,151,971	1,250,740	1,528,385	1,802,031	1,802,031	1,802,031	1,485,905	2,034,474	2,185,666	2,320,958
Transfers and grants	1										
Cash transfers and grants		7,483	6,350	4,454	4,546	3,396	3,396	-	4,165	4,165	4,290
Non-cash transfers and grants		1,796	2,422	4,473	3,036	3,036	3,036	-	3,128	3,128	3,222
Total transfers and grants		9,279	8,772	8,927	7,582	6,432	6,432	-	7,293	7,294	7,512
Contracted Services	1										
Outsourced Services		59,344	65,018	81,445	82,731	88,324	88,324	57,496	76,311	80,184	82,945
Consultants and Professional Services		186,242	275,971	310,927	181,046	264,773	264,773	135,075	209,930	226,703	253,286
Contractors		208,072	239,317	211,029	212,019	231,339	231,339	187,024	206,717	217,917	225,524
Total contracted services		453,658	580,306	603,400	475,795	584,436	584,436	379,595	492,958	524,804	561,755
Operational Costs	1										
Collection costs		7,363	6,948	4,720	9,000	12,605	12,605	7,040	14,015	14,664	15,104
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		5,655	6,115	7,043	6,435	6,435	6,435	6,859	6,114	6,447	6,640
Other Operational Costs		320,947	323,220	317,638	374,461	379,894	379,894	279,230	406,802	431,552	460,380
Total Operational Costs	1	333,965	336,284	329,401	389,896	398,934	398,934	293,129	426,930	452,662	482,123
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		220,438	245,860	96,504	370,577	370,577	370,577	124,306	390,032	409,534	430,011
Inventory Consumed (Project Maintenance)		74,449	98,706	89,872	100,324	94,330	94,330	81,567	95,998	101,277	104,316
Contracted Services		131,383	144,663	122,183	133,305	142,658	142,658	108,750	115,726	122,091	126,364
Operational Costs		207	5,961	5,159	3,156	11,877	11,877	6,410	10,478	10,394	10,584
Total Repairs and Maintenance Expenditure	9	426,478	495,190	313,719	607,362	619,441	619,441	321,034	612,233	643,296	671,274

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Inventory Consumed											
Inventory Consumed - Water		402,961	308,418	331,164	325,340	325,340	325,340	218,419	295,011	310,302	326,774
Inventory Consumed - Other		143,920	200,872	178,542	167,548	160,695	160,695	58,823	149,980	157,492	162,217
Total Inventory Consumed & Other Material		546,881	509,290	509,706	492,888	486,035	486,035	277,242	444,991	467,794	488,991

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References

- 1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
- 2. Must reconcile to supporting documentation on staff salaries
- 4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
- 6. Include a note for each revenue item that is affected by 'revenue foregone'
- 8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
- 9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

KZN282 uMhlatuze - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATION AND LAND ENVIRONMENT	Vote 5 - CORPORATE SERVICES - ADMINISTRATION	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND	Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING	Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	2,647,650	-	-	-	-	-	-	2,647,650
Service charges - Water		-	-	-	-	-	-	-	-	-	-	638,791	-	-	-	-	638,791
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	141,541	-	-	-	-	141,541
Service charges - Waste Management		-	127,626	-	-	-	-	-	-	-	-	-	-	-	-	-	127,626
Sale of Goods and Rendering of Services		65,543	919	162	1,597	-	-	31	1,477	0	23	-	-	3,167	-	-	72,919
Agency services		-	-	8,365	-	-	-	-	-	-	-	-	-	-	-	-	8,365
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	29	-	-	-	-	-	-	-	29
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	45,000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		2,924	-	-	0	-	-	-	-	-	-	-	-	-	-	-	2,924
Rental from Fixed Assets		15	-	-	11,882	4,441	-	2	2,460	-	-	552	-	487	-	-	19,839
Licence and Permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating fees																	
Operational Revenue		32	118	31	201	2,784	554	978	6,419	4,116	11	526	11	23	1	22	15,824
Non-Exchange Revenue																	
Property rates		-	-	-	-	-	-	-	840,481	-	-	-	-	-	-	-	840,481
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	5,404	-	-	-	2,482	7,886
Fines, penalties and forfeits		0	0	724	24	-	-	-	1,190	3,258	-	319	-	11	-	-	5,526
Licence or Permits		-	-	3,632	-	-	-	-	-	-	-	-	-	-	-	-	3,632
Transfer and subsidies - Operational		8,136	112,489	3,004	13,846	-	-	-	238,436	55,659	-	181,800	7,823	-	-	-	621,195
Interest		-	-	-	-	-	-	-	1,870	-	-	-	-	-	-	-	1,870
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		1,980	8,167	2,995	6,579	1,311	453	980	4,080	3,732	784	628,442	337	1,166	167	642	661,816
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		78,632	249,319	18,912	34,129	8,536	1,007	1,992	1,141,442	2,714,415	818	1,597,374	8,174	4,854	168	3,146	5,862,917
Expenditure																	
Employee related costs		84,405	199,598	95,023	171,049	40,294	24,700	34,504	137,382	129,357	23,730	262,400	14,244	75,863	10,727	24,737	1,328,011
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	41,753	-	-	41,753
Bulk purchases - electricity		-	-	-	-	-	-	-	-	2,034,474	-	-	-	-	-	-	2,034,474
Inventory Consumed		456	6,085	3,407	6,319	1,113	552	363	2,792	32,087	1,012	368,195	171	1,386	26	1,027	444,991
Debt impairment		-	6,381	5,281	-	-	-	-	42,025	132,383	-	39,017	-	-	-	-	225,087
Depreciation and amortisation		7,069	6,024	198	20,693	17,663	48,501	319	223	53,528	51	176,479	10	86	-	11,788	342,632
Interest		273	1,380	409	4,502	2,953	2,237	137	2	63,192	-	115,442	0	4	-	889	191,420
Contracted services		70,443	4,712	6,527	39,649	29,595	126,505	5,069	37,467	53,907	3,651	96,686	125	10,797	4,564	3,264	492,958
Transfers and subsidies		870	878	281	1,524	-	-	-	-	-	-	-	-	3,740	-	-	7,293
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		97,701	135,274	51,342	116,634	(46,977)	(148,974)	(26,545)	(188,933)	73,357	(7,398)	487,711	(3,904)	(72,145)	(18,757)	(21,456)	426,930
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	473,380	-	-	-	-	473,380
Total Expenditure		261,216	360,332	162,468	360,369	44,640	53,521	13,847	30,958	2,592,285	21,045	2,019,369	10,644	61,485	(3,440)	20,250	6,008,928
Surplus/(Deficit)		(182,585)	(111,012)	(143,557)	(326,240)	(36,105)	(52,514)	(11,855)	1,110,484	122,131	(20,228)	(421,939)	(2,471)	(56,631)	3,608	(17,104)	(146,012)
Transfers and subsidies - capital (monetary allocations)		-	3,900	-	11,210	-	-	-	-	19,506	-	192,743	-	-	-	-	227,359
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(182,585)	(107,112)	(143,557)	(315,030)	(36,105)	(52,514)	(11,855)	1,110,484	141,637	(20,228)	(229,192)	(2,471)	(56,631)	3,608	(17,104)	81,347

References:

1. Departmental columns to be based on municipal organisation structure
check balance

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Description		2021/22			2022/23			2023/24			Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28						
R thousand																	
ASSETS																	
Trade and other receivables from exchange transactions																	
Electricity		180,036	300,044	239,697	512,480	289,277	289,277	260,342	345,157	396,919	444,764						
Water		588,637	427,579	401,946	480,300	336,592	336,592	338,726	365,016	373,666	392,931						
Waste		34,075	34,060	24,121	46,302	27,678	27,678	31,578	31,449	35,205	38,838						
Waste Water		30,054	37,627	(51,747)	49,041	32,454	32,454	36,933	35,142	37,578	39,657						
Other trade receivables from exchange transactions		130,464	183,316	89,797	380,170	174,892	174,892	106,435	255,919	348,425	465,490						
Gross: Trade and other receivables from exchange transactions		963,267	982,625	703,814	1,468,294	869,933	869,933	774,014	1,022,683	1,191,692	1,381,679						
Less: Impairment for debt		(276,210)	(120,000)	(119,300)	(595,378)	(301,808)	(301,808)	(290,797)	(506,255)	(722,363)	(952,756)						
Impairment for Electricity		(65,750)	(31,600)	(41,700)	(379,900)	(176,736)	(176,736)	(168,551)	(328,976)	(489,376)	(659,705)						
Impairment for Water		(173,990)	(58,400)	(55,600)	(149,397)	(88,542)	(88,542)	(87,086)	(125,273)	(164,574)	(207,413)						
Impairment for Waste		(7,450)	(5,800)	(4,200)	(23,175)	(11,123)	(11,123)	(10,471)	(18,462)	(26,240)	(34,408)						
Impairment for Waste Water		(8,400)	(3,900)	(5,200)	(22,600)	(12,806)	(12,806)	(12,090)	(20,945)	(29,572)	(38,830)						
Impairment for Other trade receivables from exchange transactions		(20,620)	(20,300)	(12,600)	(20,300)	(12,600)	(12,600)	(12,600)	(12,600)	(12,600)	(12,600)						
Total net Trade and other receivables from Exchange Transactions		687,057	862,625	584,514	872,916	559,126	559,126	483,217	516,427	469,330	428,923						
Receivables from non-exchange transactions																	
Property rates		184,955	209,519	159,049	247,292	205,039	205,039	199,013	254,560	308,368	365,869						
Less: Impairment of Property rates		(39,680)	(32,761)	(28,600)	(68,794)	(67,511)	(67,511)	(56,853)	(109,536)	(155,342)	(204,355)						
Net Property rates		145,275	176,758	130,449	178,498	137,528	137,528	142,160	145,024	153,026	161,514						
Other receivables from non-exchange transactions		126,632	71,863	41,117	28,783	39,204	39,204	45,967	38,994	39,286	39,113						
Impairment for other receivables from non-exchange transactions		(96,606)	(41,652)	(10,826)	(28,037)	(14,776)	(14,776)	(14,776)	(20,639)	(26,712)	(32,463)						
Net Other receivables from non-exchange transactions		30,026	30,210	30,291	745	24,428	24,428	30,291	18,355	12,574	6,619						
Total net Receivables from non-exchange transactions		175,301	206,969	160,740	179,244	161,956	161,956	172,451	163,379	165,600	168,134						
Inventory																	
Water																	
Opening Balance		2,552	(7,768)	(6,367)	4,784	2,516	2,516	2,516	2,516	2,516	2,516						
System Input Volume		637,869	654,886	744,653	695,290	695,290	695,290	603,430	768,391	806,377	849,897						
Water Treatment Works		501,783	707,438	586,808	581,745</												

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Closing balance - Materials and Supplies		38,294	40,569	32,011	31,425	22,882	22,882	45,598	22,922	22,962	23,002
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		93,307	93,307	93,307	93,307	73,597	73,597	73,597	73,597	73,597	73,597
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	(19,709)	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		93,307	93,307	73,597	93,307	73,597	73,597	73,597	73,597	73,597	73,597
Closing Balance - Inventory & Consumables		130,861	134,270	104,122	134,241	104,103	104,103	140,347	104,143	104,183	104,223
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	15,195,755	15,839,441	16,734,048	17,210,964	17,307,323	17,307,323	17,112,665	17,757,475	18,175,499	18,603,972
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	2	8,916,289	8,903,041	9,132,623	9,453,496	9,440,729	9,440,729	9,386,678	9,739,299	9,993,549	10,253,217
Total Property, plant and equipment (PPE)		6,279,466	6,936,400	7,601,426	7,757,468	7,866,594	7,866,594	7,725,987	8,018,176	8,181,951	8,350,755
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		109,923	167,192	156,970	247,333	193,673	193,673	187,351	162,469	189,553	216,476
Total Current liabilities - Borrowing		109,923	167,192	156,970	247,333	193,673	193,673	187,351	162,469	189,553	216,476
Trade and other payables											
Trade and other payables from exchange transactions	5	681,408	661,705	612,755	748,701	643,066	643,066	509,436	680,498	719,809	761,093
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		11,800	40,335	17,179	40,335	17,179	17,179	57,376	17,179	17,179	17,179
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
VAT		58,064	67,568	75,778	68,646	72,207	72,207	86,766	81,633	92,582	106,717
Total Trade and other payables	2	751,272	769,608	705,712	857,682	732,452	732,452	653,578	779,310	829,570	884,989
Non current liabilities - Financial liabilities											
Borrowing	4	806,303	1,238,007	1,505,739	1,615,228	1,656,787	1,656,787	1,758,981	1,679,578	1,645,359	1,585,327
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		806,303	1,238,007	1,505,739	1,615,228	1,656,787	1,656,787	1,758,981	1,679,578	1,645,359	1,585,327
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Payables and Accruals - General		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Long Term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		254,366	271,881	262,267	267,496	272,008	272,008	267,936	272,008	272,008	272,008
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		254,366	271,881	262,267	267,496	272,008	272,008	267,936	272,008	272,008	272,008
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		5,480,297	5,951,184	6,482,696	6,279,520	6,263,654	6,263,654	6,263,654	6,164,896	6,276,243	6,407,064
GRAP adjustments		-	-	-	-	58,980	58,980	-	596,612	-	-
Restated balance		5,480,297	5,951,184	6,482,696	6,279,520	6,322,634	6,322,634	6,263,654	6,761,508	6,276,243	6,407,064
Surplus/(Deficit)		-	-	-	228,537	(58,869)	(58,869)	-	81,347	135,821	210,857
Transfers to/from Reserves		-	92,598	9,550	128,545	(98,869)	(98,869)	82,493	(566,612)	(5,000)	(5,000)
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		476,175	180,608	(228,447)	-	-	-	37,043	(0)	(0)	(0)
Accumulated Surplus/(Deficit)	1	5,956,472	6,224,390	6,263,799	6,636,602	6,164,896	6,164,896	6,383,190	6,276,243	6,407,064	6,612,921
Reserves											
Housing Development Fund		3,265	3,545	111	-	-	-	111	-	-	-
Capital replacement		303,745	180,000	15,000	55,000	55,000	55,000	15,000	25,000	30,000	35,000
Self-insurance		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	312,010	188,545	20,111	60,000	60,000	60,000	20,111	30,000	35,000	40,000
TOTAL COMMUNITY WEALTH/EQUITY	2	6,268,482	6,412,935	6,283,910	6,696,602	6,224,896	6,224,896	6,403,301	6,306,243	6,442,064	6,652,921

Balances:

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

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KZN282 uMhlatuze - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
National KPA 1: Good Governance and Public Participation													
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1		6,388	862	2,752	1,652	1,565	1,565	2,241	2,353	2,465	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2		182	12	79	27	27	27	66	69	73	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3		-	-	-	-	-	-	-	-	-	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4		1,658	117	583	814	946	946	1,007	1,057	1,099	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5		2,558	2,470	2,766	3,106	3,435	3,435	3,571	3,750	3,864	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6		249	12	80	27	28	28	59	61	65	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7		333	12	98	27	28	28	68	71	75	
National KPA 2: Basic Services and Infrastructure Provision													
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1		3,622,001	3,935,990	4,007,065	4,608,523	4,329,382	4,329,382	4,793,559	5,036,166	5,345,370	
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society, through the development of sustainable human settlements and quality housing	2.1.2		83,210	131,599	135,482	71,029	72,744	72,744	68,203	77,851	99,004	
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3		2,053	1,143	2,952	3,215	3,215	3,215	3,419	3,590	3,711	
National KPA 3: Local Economic Development													
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlatuze Municipality	3.1.1		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development	Enhanced sectoral development trough trade investment and business retention)	3.1.2		9,616	59,922	106,718	14,514	29,800	29,800	14,064	13,674	14,224	
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3		280	25	113	55	55	55	92	96	101	
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4		3,417	3,213	2,916	2,674	2,674	2,674	3,707	-	-	
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6		-	-	-	-	-	-	-	-	-	
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1		29,748	9,204	10,273	9,857	6,082	6,082	6,333	6,650	6,964	
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2		7,947	1,379	5,350	1,933	2,394	2,394	3,349	3,516	3,672	
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1		156	-	349	-	-	-	87	91	96	
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2		334	79	100	66	66	66	80	84	88	
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3		1,223	609	762	1,002	852	852	903	948	983	
3.4 Social Cohesion	To promote social cohesion	3.4.1		45,333	42,891	43,521	38,075	46,558	46,558	45,593	43,042	44,837	
National KPA 4 : Municipal Institutional Development and Transformation													
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1		4,581	1,326	2,879	1,587	1,585	1,585	1,992	2,092	2,175	
National KPA 5: Municipal Financial Viability and Management													
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1		625,226	673,271	937,995	1,057,620	1,060,311	1,060,311	1,137,577	1,224,779	1,300,673	
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1		9,749	1,911	2,642	2,388	3,035	3,035	3,865	4,056	4,197	
National KPA 6: Cross Cutting													
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1		-	-	-	-	-	-	-	-	-	
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1		195	13	66	28	28	28	51	54	57	
	Effective Management of Council owned Immovable properties.	6.2.2		1,109	119	427	225	225	225	361	379	397	
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1		122	6	41	14	14	14	30	31	33	
				2									
				1									
Allocations to other priorities													
Total Revenue (excluding capital transfers and contributions)					4,457,666	4,866,186	5,266,009	5,818,455	5,565,048	5,565,048	6,090,275	6,424,462	6,834,218
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													
check op revenue balance													

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

check op revenue balance

KZN282 uMhlatuze - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective		Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
R thousand					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
National KPA 1: Good Governance and Public Participation														
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance		To ensure effective and efficient administration complying with its Legal Mandates	1.1.1		14,285	28,221	42,833	48,395	56,050	56,050	41,211	46,444	48,599	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance		To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2		3,810	3,127	4,446	4,233	4,991	4,991	5,519	5,726	5,995	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance		Ensure Institutionalisation of Batho Pele Culture	1.1.3		-	-	-	-	-	-	-	-	-	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance		To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4		56,365	84,993	167,713	53,997	179,867	179,867	53,521	54,123	60,174	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance		To promote Access to Information and Accountability	1.1.5		7,881	7,887	9,179	9,690	9,099	9,099	10,465	10,851	11,314	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance		To bring the organisation to an enabled risk maturity level	1.1.6		2,936	4,215	4,608	6,210	5,995	5,995	4,060	4,205	9,623	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance		Ensure reliability and maintain independence of internal audit activity	1.1.7		1,977	2,715	352	176	192	192	149	155	167	
National KPA 2: Basic Services and Infrastructure Provision														
2.1 Efficient and integrated infrastructure and services		To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1		3,469,900	3,880,990	4,117,067	4,625,553	4,544,180	4,544,180	4,973,882	5,213,417	5,494,293	
2.1 Efficient and integrated infrastructure and services		To promote the achievement of a non-racial, integrated society, through the development of sustainable human settlements and quality housing	2.1.2		104,537	152,567	163,791	94,939	96,380	96,380	118,160	129,683	149,850	
2.1 Efficient and integrated infrastructure and services		To ensure effective Fleet Management	2.1.3		58,339	94,969	103,710	28,054	33,703	33,703	17,741	18,427	(6,167)	
National KPA 3: Local Economic Development														
3.1 Viable Economic Growth And Development		To develop and promote the agricultural potential of uMhlatuze Municipality	3.1.1		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development		Enhanced sectoral development through trade investment and business retention)	3.1.2		78,288	80,883	197,941	97,191	99,354	99,354	123,738	128,147	136,483	
3.1 Viable Economic Growth And Development		To create enabling environment for the informal economy	3.1.3		5,894	5,080	5,212	6,039	6,166	6,166	5,593	5,828	6,082	
3.1 Viable Economic Growth And Development		Clear City identity	3.1.4		3,417	3,213	2,916	2,674	2,674	2,674	3,707	-	-	
3.1 Viable Economic Growth And Development		To Improve the efficiency, innovation and variety of government-led jobs	3.1.5		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development		Promote SMME and Entrepreneurial development	3.1.6		-	-	-	-	-	-	-	-	-	
3.2 Public Safety and Security		Provision of efficient and effective security services	3.2.1		113,305	113,115	124,758	139,459	152,607	152,607	138,753	143,947	151,067	
3.2 Public Safety and Security		To ensure Provision of fire and rescue services	3.2.2		87,458	106,814	118,359	122,121	119,999	119,999	130,801	136,423	144,828	
3.3 Safe and Healthy Living Environment		Efficient and effective waste management services	3.3.1		2,798	4,480	5,698	6,493	6,374	6,374	6,387	6,684	7,050	
3.3 Safe and Healthy Living Environment		To ensure air quality management	3.3.2		8,596	7,392	5,930	8,274	7,021	7,021	9,118	9,378	9,180	
3.3 Safe and Healthy Living Environment		Cater for alternate future burial option	3.3.3		14,971	15,141	14,941	16,127	16,901	16,901	18,366	19,227	21,206	
3.4 Social Cohesion		To promote social cohesion	3.4.1		232,719	239,001	255,118	278,833	280,868	280,868	294,620	304,613	318,505	
National KPA 4 : Municipal Institutional Development and Transformation														
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation		To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1		11,162	4,307	5,703	12,177	10,017	10,017	13,847	10,793	11,575	
National KPA 5: Municipal Financial Viability and Management														
5.1 Sound Financial And Supply Chain Management		Compliance with financial legislation and policies	5.1.1		(60,410)	(67,088)	(106,074)	20,856	(18,845)	(18,845)	24,061	24,780	26,835	
5.1 Sound Financial And Supply Chain Management		Sustainable Financial and supply chain Management	5.2.1		(5,715)	(4,506)	6,486	(141)	(3,320)	(3,320)	7,053	7,302	7,876	
National KPA 6: Cross Cutting														
6.1 Integrated Urban and Rural Development		To plan and manage existing and future development	6.1.1		-	-	-	-	-	-	-	-	-	
6.2 Immovable Property Management		To ensure fair valuation of properties	6.2.1		4,374	3,393	4,176	4,270	11,030	11,030	4,270	4,434	4,616	
6.2 Immovable Property Management		Effective Management of Council owned Immovable properties.	6.2.2		(2,355)	(1,002)	(912)	112	(919)	(919)	104	108	113	
6.3 Disaster Management		To prevent and mitigate disaster incidents	6.3.1		2,268	3,679	2,511	4,188	3,534	3,534	3,804	3,948	4,099	
Allocations to other priorities														
Total Expenditure					1	4,216,802	4,773,588	5,256,459	5,589,918	5,623,917	5,623,917	6,008,928	6,288,641	6,623,362

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

check op expenditure balance

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KZN282 uMhlatuze - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

LN282 uMhlatuze - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
National KPA 1: Good Governance and Public Participation													
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1		1	477	2,663	110	88	88	-	-	-	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2		-	-	-	-	-	-	-	-	-	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3		-	-	-	-	-	-	-	-	-	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4		46,106	57,948	4,633	34,725	35,034	35,034	13,511	18,714	19,051	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5		160	-	16	12	-	-	11	14	14	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6		26	4	-	354	60	60	57	57	59	
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7		-	-	-	-	-	-	-	-	-	
National KPA 2: Basic Services and Infrastructure Provision													
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1		551,132	716,856	680,864	493,274	477,321	477,321	357,375	377,068	386,417	
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society, through the development of sustainable human settlements and quality housing	2.1.2		-	-	1,458	3,198	3,198	3,198	2,801	3,501	3,565	
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3		33,121	56,792	14,629	23,712	30,531	30,531	9,554	11,060	11,200	
National KPA 3: Local Economic Development													
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlatuze Municipality	3.1.1		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development	Enhanced sectoral development trough trade investment and business retention)	3.1.2		227	3,567	17,202	35,175	49,075	49,075	43,000	-	-	
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5		-	-	-	-	-	-	-	-	-	
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6		-	-	-	-	-	-	-	-	-	
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1		841	38	464	139	160	160	17	46	42	
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2		229	1,274	811	630	630	630	813	844	860	
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1		-	-	-	-	-	-	-	-	-	
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2		-	186	2,836	78	78	78	57	72	73	
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3		-	-	43	400	400	400	178	197	254	
3.4 Social Cohesion	To promote social cohesion	3.4.1		36,073	172,946	71,913	18,897	30,979	30,979	29,066	17,656	18,228	
National KPA 4 : Municipal Institutional Development and Transformation													
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1		712	138	178	153	115	115	47	63	64	
National KPA 5: Municipal Financial Viability and Management													
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1		238	149	48	109	109	109	872	-	-	
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.		-	10	-	-	-	-	-	-	-	
National KPA 6: Cross Cutting													
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1		-	-	-	-	-	-	-	-	-	
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1		-	-	-	-	-	-	-	-	-	
6.2 Immovable Property Management	Effective Management of Council owned Immovable properties.	6.2.2		-	-	-	-	-	-	-	-	-	
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1		-	37	-	28	28	28	-	-	-	
Allocations to other priorities				3									
Total Capital Expenditure				1	668,866	1,010,422	797,757	610,994	627,805	627,805	457,359	429,293	439,827

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

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

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KZN282 uMhlathuze - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - Water and Sanitation Services										
Function 1 - Delivery of Basic Water Services										
Sub-function 1 - House Connection										
Connection		43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%
Sub-function 2 - Yard Connection										
Connection		52.2%	52.6%	52.6%	53.3%	53.3%	53.3%	53.3%	53.3%	53.3%
Sub-function 3 - Communal Supply >200m										
Water Connection		1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Function 2 - Basic Sanitation Services										
Sub-function 1 - Waterborne Sewerage										
Sewerage Services		39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%
Sub-function 2 - VIP's										
Sewerage		41.9%	41.9%	41.9%	41.9%	41.9%	41.9%	41.9%	41.9%	41.9%
Sub-function 3 - Sanitation Backlog										
Sewerage		19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%
Vote 2 - Electricity Supply										
Function 1 - Electricity Connection										
Sub-function 1 - Household Connection										
Municipality Household Connection		99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Sub-function 2 - Free Household										
Free Connections		0.5%	0.6%	0.8%	0.7%	0.7%	0.7%	0.8%	0.9%	0.8%
Sub-function 3 - Eskom Supply										
Household Connections		94.0%	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Vote 3 - Solid Waste Removal										
Function 1 - Weekly Refuse Removal Services										
Sub-function 1 - Urban 240 litre Bin										
Litre Refuse Bin Services		42.2%	42.2%	42.0%	42.0%	42.0%	42.0%	42.0%	42.0%	42.0%
Sub-function 2 - Basic Refuse Removal										
Communal bins		31.9%	31.9%	31.9%	32.3%	32.3%	32.3%	32.0%	32.0%	32.0%
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

KZN282 uMhlathuze - Entities measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Connection										
Entity 3 - (name of entity)										
Connection										
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

KZN282 uMhlatuze - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator		Basis of calculation	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating			Ba1/A1.za								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.5%	4.2%	6.3%	6.5%	6.7%	6.7%	5.8%	6.8%	6.4%	6.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	3.4%	4.4%	6.8%	6.4%	7.1%	7.1%	5.7%	7.0%	6.5%	6.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	211.6%	294.1%	240.0%	3169.0%	1841.1%	1841.1%	1208.4%	1050.0%	727.2%	582.7%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	12.9%	19.3%	24.0%	24.1%	26.6%	26.6%	27.5%	26.6%	25.5%	23.8%
Liquidity											
Current Ratio	Current assets/current liabilities	1.8	1.7	1.2	1.5	1.0	1.0	1.5	1.0	1.0	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.8	1.7	1.2	1.5	1.0	1.0	1.5	1.0	1.0	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.4	1.3	0.9	1.2	0.7	0.7	1.1	0.7	0.7	0.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	107.2%	116.4%	111.2%	126.1%	129.3%	129.3%	114.2%	129.0%	129.5%
Current Debtors Collection Rate (Cash receipts % of Outstanding Debtors to Revenue)	Total Outstanding Debtors to Annual Revenue	107.2%	116.4%	111.2%	126.1%	129.3%	129.3%	114.2%	129.0%	129.5%	129.1%
		9.8%	10.7%	7.8%	8.8%	8.3%	8.3%	10.3%	7.4%	6.8%	6.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		99.5%	133.6%	224.9%	148.0%	436.2%	436.2%	91.9%	331.7%	243.1%	184.5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	86,724	11,115		11,115	11,115	11,115				
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	104,069	101,108		101,108	101,108	101,108				
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volume System input	Bulk Purchase	20,691	25,303	26,418	30,152	30,152	30,152	–	29,582	29,840	30,101
	Water treatment works	29,909	34,988	33,693	31,630	31,630	31,630	–	32,810	33,138	33,469
	Natural sources	–	–	–	–	–	–	–	–	–	–
Water Distribution Losses (2)	Total Volume Losses (kℓ)	19,361	34,545	32,825	31,388	31,388	31,388		37,627	37,998	38,373
	Total Cost of Losses (Rand '000)	260,004	434,101	402,292	369,950	369,950	369,950		473,379	496,075	523,123
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		38.0%	57.0%	55.0%	54.7%	54.7%	54.7%		61.6%	61.5%	61.6%
Employee costs	Employee costs/(Total Revenue - capital	24.2%	23.3%	23.1%	22.4%	22.4%	22.4%	21.1%	22.7%	22.2%	21.9%
Remuneration	Total remuneration/(Total Revenue - capital	24.9%	24.0%	23.7%	23.1%	23.2%	23.2%	30.5%	23.4%	22.9%	22.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.0%	10.7%	6.3%	10.8%	11.6%	11.6%	13.6%	10.4%	10.4%	10.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.1%	8.7%	9.7%	8.7%	10.1%	10.1%	10.1%	9.1%	8.0%	7.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating	38.9	23.0	21.6	23.6	22.5	45.5	17.0	25.4	24.2	25.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	12.7%	13.5%	10.5%	10.2%	10.7%	10.7%	0.0%	9.3%	8.5%	7.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	2.9	1.9	0.9	1.4	0.4	0.4	2.0	0.6	0.7	1.0

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	238,322	254,996	304,496	349,959	347,910	347,910	275,868	370,685	397,495	419,972
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	176,750	203,992	170,827	11,991	20,640	20,640	31,446	20,000	24,632	30,612
Borrowing	374,000	600,000	410,000	380,000	380,000	380,000	380,000	210,000	179,117	178,373

KZN282 uMhlatuze - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		2011 Census	289	332	334	410	410	410	410	410	410	410
Females aged 5 - 14		2011 Census	32	37	31	47	47	47	47	47	47	47
Males aged 5 - 14		2011 Census	32	35	31	45	45	45	45	45	45	45
Females aged 15 - 34		2011 Census	61	38	74	84	84	84	84	84	84	84
Males aged 15 - 34		2011 Census	56	70	69	79	79	79	79	79	79	79
Unemployment		2011 Census	46	46	39	39	39	39	39	39	39	39
Monthly household income (no. of households)	1, 12											
No income		Income levels as per Census 2011 provided at individual	18	5	137	137	137	137	137	137	137	137
R1 - R1 600		Income levels as per Census 2011 provided at individual	5	14	93	93	93	93	93	93	93	93
R1 601 - R3 200		Income levels as per Census 2011 provided at individual	10	5	17	17	17	17	17	17	17	17
R3 201 - R6 400		Income levels as per Census 2011 provided at individual	-	-	14	14	14	14	14	14	14	14
R6 401 - R12 800		Income levels as per Census 2011 provided at individual	-	-	15	15	15	15	15	15	15	15
R12 801 - R25 600		Income levels as per Census 2011 provided at individual	-	-	12	12	12	12	12	12	12	12
R25 601 - R51 200		Income levels as per Census 2011 provided at individual	-	-	5	5	5	5	5	5	5	5
R52 201 - R102 400		Income levels as per Census 2011 provided at individual	-	-	1	1	1	1	1	1	1	1
R102 401 - R204 800		Income levels as per Census 2011 provided at individual	-	-	0	0	0	0	0	0	0	0
R204 801 - R409 600		Income levels as per Census 2011 provided at individual	-	-	0	0	0	0	0	0	0	0
R409 601 - R819 200		Income levels as per Census 2011 provided at individual	-	-	-	-	-	-	-	-	-	-
> R819 200		Income levels as per Census 2011 provided at individual	-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Income levels as per Census 2011 provided at individual	-	-	-	-	(0)	-	-	-	-	-
Insert description	2											
Household demographics (000)												
Number of people in municipal area			289	332	334	410	410	410	410	410	410	410
Number of poor people in municipal area		Individual with no income and income below R800pm	251	267	267	211	211	211	211	211	211	211
Number of households in municipal area		Increase of 1.45% projected	67	81	81	91	91	91	91	91	91	91
Number of poor households in municipal area			-	-	-	54	54	54	54	54	54	54
Definition of poor household (R per month)			>R1100/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt
Housing statistics	3											
Formal		Included census figure not mentioned under informal	52	64	64	80	80	80	80	80	80	80
Informal		Included census figure for traditional dwellings, informal	6	3	3	11	11	11	11	11	11	11
Total number of households			57	67	67	91	91	91	91	91	91	91
Dwellings provided by municipality	4	N/A. Funding streams from province				0	0	0	0	0	0	0
Dwellings provided by province/s		As per government funded projects. Estimated number of				1	1	1	1	1	1	1
Dwellings provided by private sector	5					-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	1	1	1	1	1	1	1
Economic	6											
Inflation/inflation outlook (CPIX)						4.6%	7.0%		7.2%	4.3%	4.6%	4.4%
Interest rate - borrowing						9.0%	8.9%	10.3%	10.4%	10.4%	10.4%	10.4%
Interest rate - investment						4.8%	4.2%	8.7%	8.8%	8.8%	8.8%	8.8%
Remuneration increases						6.3%	3.5%		5.0%	5.3%	5.0%	5.0%
Consumption growth (electricity)						1.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)						1.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Collection rates	7											
Property tax/service charges						98.0%	98.0%		98.0%	95.0%	95.0%	95.0%
Rental of facilities & equipment						98.0%	98.0%		98.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%		100.0%	100.0%	100.0%	100.0%
Interest - debtors						10.5%	10.5%		10.5%	95.0%	95.0%	95.0%
Revenue from agency services						98.0%	98.0%		98.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling	48	48	48	48	48	48	48	48	48
	10	Piped water inside yard (but not in dwelling)	57	58	60	59	61	61	62	63	64
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	105	106	107	107	108	108	109	110	111
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	2	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	2	-	-	-	-	-
		Total number of households	105	106	107	109	108	108	109	110	111
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	43	43	43	43	43	43	43	43	43
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	61	61	46	46	46	46	47	48	49
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	104	104	89	89	89	89	90	91	92
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	104	104	89	89	89	89	90	91	92
		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	35	36	36	36	36	36	36	36	36
		Minimum Service Level and Above sub-total	35	36	36	36	36	36	36	36	36
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	35	36	36	36	36	36	36	36	36
		Refuse:									
		Removed at least once a week	79	82	82	84	82	82	83	84	85
		Minimum Service Level and Above sub-total	79	82	82	84	82	82	83	84	85
		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	79	82	82	84	82	82	83	84	85
Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework						
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome				
		Household service targets (000) Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> Using public tap (< min.service level) Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> Total number of households Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i> Bucket toilet Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i> Total number of households Energy: Electricity (at least min.service level) Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i> Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i> Total number of households Refuse: Removed at least once a week <i>Minimum Service Level and Above sub-total</i> Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> Total number of households														
	8			48	48	48	48	48	48	48	48	48	48	48	48	48
	10			57	58	60	59	61	61	62	63	64				64
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				105	106	107	107	108	108	109	110	111				111
	9			-	-	-	-	-	-	-	-	-	-	-	-	-
	10			-	-	-	2	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	2	-	-	-	-	-	-	-	-	-
				105	106	107	109	108	108	109	110	111				111
				43	43	43	43	43	43	43	43	43				43
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				61	61	46	46	46	46	47	48	49				49
				-	-	-	-	-	-	-	-	-	-	-	-	-
				104	104	89	89	89	89	90	91	92				92
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				104	104	89	89	89	89	90	91	92				92
				35	36	36	36	36	36	36	36	36				36
				35	36	36	36	36	36	36	36	36				36
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				35	36	36	36	36	36	36	36	36				36
				79	82	82	84	82	82	83	84	85				85
				79	82	82	84	82	82	83	84	85				85
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				79	82	82	84	82	82	83	84	85				85
				-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-
				79	82	82	84	82	82	83	84	85				85
Municipal entity services	Ref.			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework						
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28				
Name of municipal entity		Household service targets (000) Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> Using public tap (< min.service level) Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> Total number of households Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i> Bucket toilet Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i> Total number of households Energy: Electricity (at least min.service level) Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i> Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i> Total number of households Refuse: Removed at least once a week <i>Minimum Service Level and Above sub-total</i> Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> Total number of households														
	8															
	10															
				-	-	-	-	-	-	-	-	-	-			
	9															
	10															
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
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				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-			
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				-	-	-	-	-	-	-	-	-	-			

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
		Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-	-
Names of service providers		Energy:										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-	-
Names of service providers		Refuse:										
		Removed at least once a week										
		Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided				2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
Electricity	Ref.	Location of households for each type of FBS										
		Formal settlements - (50 kwh per indigent household per month Rands)		(7,154)	(423)	(606)	(52,844)	(52,844)	(52,844)	(55,659)	(58,224)	(60,860)
List type of FBS service		Number of HH receiving this type of FBS		1	1	1	1	1	1	1	1	1
		Informal settlements (Rands)		6,620	6,675	4,955	5,054	5,054	5,054	15,423	15,423	15,423
		Number of HH receiving this type of FBS		1	1	1	1	1	1	6	6	6
		Informal settlements targeted for upgrading (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Other (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Total cost of FBS - Electricity for informal settlements		6,620	6,675	4,955	5,054	5,054	5,054	15,423	15,423	15,423
Water	Ref.	Location of households for each type of FBS										
		Formal settlements - (6 kilolitre per indigent household per month Rands)		(113,308)	(7,093)	(10,714)	(54,735)	(54,735)	(54,735)	(57,651)	(60,308)	(63,038)
List type of FBS service		Number of HH receiving this type of FBS		71		38	38	38	38	39	39	39
		Informal settlements (Rands)		4,368		36,272	36,997	36,997	36,997	37,367	37,741	37,741
		Number of HH receiving this type of FBS		1		1	1	1	1	6	6	6
		Informal settlements targeted for upgrading (Rands)		-		-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		12		-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Other (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Total cost of FBS - Water for informal settlements		4,368	-	36,272	36,997	36,997	36,997	37,367	37,741	37,741
Sanitation	Ref.	Location of households for each type of FBS										
		Formal settlements - (free sanitation service to indigent households)		(23,301)	(6,770)	(6,921)	(117,870)	(117,870)	(117,870)	(124,149)	(129,870)	(135,749)
List type of FBS service		Number of HH receiving this type of FBS		50		3	3	3	3	3	3	3
		Informal settlements (Rands)		1,202		35,984	36,704	36,704	36,704	37,071	37,442	37,442
		Number of HH receiving this type of FBS		1		1	1	1	1	6	6	6
		Informal settlements targeted for upgrading (Rands)		-		-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		34		-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Other (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Total cost of FBS - Sanitation for informal settlements		1,202	-	35,984	36,704	36,704	36,704	37,071	37,442	37,442
Refuse Removal	Ref.	Location of households for each type of FBS										
		Formal settlements - (removed once a week to indigent households)		(58,800)	(30,965)	(33,870)	(106,800)	(106,800)	(106,800)	(112,489)	(117,673)	(123,001)
List type of FBS service		Number of HH receiving this type of FBS		36		3	3	3	3	3	3	3
		Informal settlements (Rands)		1,496		1,870	1,907	1,907	1,907	1,926	1,946	1,946
		Number of HH receiving this type of FBS		1		1	1	1	1	6	6	6
		Informal settlements targeted for upgrading (Rands)		-		-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		35		-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Other (Rands)		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	-	-	-	-	-	-
		Total cost of FBS - Refuse Removal for informal settlements		1,496	-	1,870	1,907	1,907	1,907	1,926	1,946	1,946

References:

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN282 uMhlathuze Supporting Table SA10 Funding measurement

2022/23 Annualized Supporting Table SA101 Funding measurement												
Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	684,764	495,109	272,465	505,853	147,424	147,424	554,119	205,130	296,104	412,580
Cash + investments at the yr end less applications - R'000	18(1)b	2	379,333	645,044	383,013	693,777	165,915	165,915	633,053	154,657	126,282	118,123
Cash year end/monthly employee/supplier payments	18(1)b	3	2.9	1.9	0.9	1.4	0.4	0.4	2.0	0.6	0.7	1.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	240,865	92,598	9,550	228,537	(58,869)	(58,869)	221,812	81,347	135,821	210,857
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1.8%	2.4%	14.4%	(12.3%)	(6.0%)	(22.6%)	5.2%	0.3%	0.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89.2%	105.1%	110.6%	103.9%	105.0%	105.0%	111.5%	105.4%	105.2%	104.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(4.5%)	(6.3%)	0.3%	6.5%	5.1%	5.1%	5.3%	5.1%	5.1%	5.1%
Capital payments % of capital expenditure	18(1)c,19	8	109.6%	105.7%	114.6%	115.0%	115.0%	115.0%	125.6%	115.0%	115.0%	115.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	68.7%	75.7%	73.5%	96.9%	94.8%	94.8%	148.7%	91.3%	87.9%	85.4%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.4%	100.4%	100.4%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	24.0%	(30.3%)	41.2%	(31.5%)	0.0%	(9.1%)	(5.7%)	(11.9%)	(8.9%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.7%	7.0%	4.1%	7.7%	7.8%	7.8%	7.5%	7.8%	7.9%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	27.6%	25.3%	37.2%	36.1%	40.1%	40.1%	0.0%	36.2%	38.6%	36.1%

References

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

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	7.8%	8.4%	20.4%	(6.3%)	0.0%	(16.6%)	11.2%	6.3%	6.7%
% incr Property Tax	18(1)a		0.0%	8.5%	9.8%	15.1%	0.0%	0.0%	(17.9%)	8.0%	9.0%	7.0%
% incr Service charges - Electricity	18(1)a		0.0%	11.5%	9.3%	25.6%	(7.6%)	0.0%	(17.6%)	12.7%	5.4%	6.2%
% incr Service charges - Water	18(1)a		0.0%	(1.7%)	2.7%	14.5%	(11.0%)	0.0%	(17.7%)	11.5%	7.0%	9.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	(0.4%)	12.8%	8.9%	0.0%	0.0%	(10.5%)	7.0%	6.0%	5.0%
% incr Service charges - Waste Management	18(1)a		0.0%	4.2%	9.4%	2.6%	0.0%	0.0%	11.2%	6.0%	6.0%	5.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		2,996,009	3,230,232	3,502,037	4,217,230	3,952,271	3,952,271	3,297,567	4,396,090	4,674,513	4,987,097
Service charges			2,996,009	3,230,232	3,502,037	4,217,230	3,952,271	3,952,271	3,297,567	4,396,090	4,674,513	4,987,097
Property rates			567,444	615,808	675,918	778,224	778,224	778,224	638,650	840,481	916,125	980,254
Service charges - electricity revenue			1,660,357	1,852,044	2,025,107	2,542,822	2,348,457	2,348,457	1,934,965	2,647,650	2,789,564	2,962,238
Service charges - water revenue			557,136	547,397	562,176	643,500	572,907	572,907	471,636	638,791	683,507	745,022
Service charges - sanitation revenue			108,153	107,728	121,497	132,282	132,282	132,282	118,442	141,541	150,034	157,535
Service charges - refuse removal			102,920	107,256	117,338	120,402	120,402	120,402	133,873	127,626	135,284	142,048
Agency services			4,692	6,539	8,948	8,365	8,365	8,365	8,581	8,365	8,365	9,047
Capital expenditure excluding capital grant funding			544,750	792,669	558,107	391,991	400,797	400,797	255,542	230,000	203,749	208,985
Cash receipts from ratepayers	18(1)a		2,808,540	3,600,189	4,083,094	4,502,765	4,275,192	4,275,192	3,750,971	4,755,523	5,051,907	5,385,905
Ratepayer & Other revenue	18(1)a		3,147,322	3,424,285	3,692,492	4,334,870	4,069,777	4,069,777	3,364,380	4,510,242	4,800,414	5,136,225
Change in consumer debtors (current and non-current)		N/A		207,237	(324,341)	306,906	(331,078)	-	(65,414)	24,138	(44,876)	(37,873)
Operating and Capital Grant Revenue	18(1)a		618,637	754,147	813,034	806,348	819,705	819,705	745,079	848,554	870,075	904,365
Capital expenditure - total	20(1)(vi)		668,866	1,010,422	797,757	610,994	627,805	627,805	404,574	457,359	429,293	439,827
Capital expenditure - renewal	20(1)(vi)		184,901	255,187	297,160	220,702	251,889	251,889		165,733	165,574	158,687
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			3.9%			5.4%	5.0%	5.0%				
DoRA operating grants total MFY			422,690			569,770			-	599,916	622,606	650,771
DoRA capital grants total MFY			174,051			219,273			-	227,359	225,544	230,842
Provincial operating grants			13,131			17,575			-	18,275	18,770	19,439
Provincial capital grants			9,604			500			-	-	-	-
District Municipality grants			-			-			-	-	-	-
Total gazetted/advised national, provincial and district grants			619,476	-	-	807,118	-	-	-	845,550	866,920	901,052
Average annual collection rate (arrears inclusive)												
DoRA operating												
Local Government Equitable Share			416,124			556,251				585,884	612,883	640,629
Finance Management			2,450			2,500				2,500	2,600	2,700
EPWP Incentive			3,417			2,674				3,707	-	-
Project Management Unit			604			7,575				7,825	7,123	7,442
Energy Efficient and Demand Management			-			770				-	-	-
DoRA capital												
			422,595	-	-	569,770	-	-		599,916	622,606	650,771
Integrated Urban Development Grant			130,146			143,923				148,680	135,337	141,400
Integrated National Electrification Programme Grant			-			9,850				8,550	5,207	5,442
Water Service Infrastructure Grant			40,000			60,000				70,129	80,000	84,000
Energy Efficiency and Demand Management			3,906			4,730				-	5,000	-
			174,051	-	-	218,503	-	-		227,359	225,544	230,842

Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Trend												
Change in consumer debtors (current and non-current)			N/A	207,237	(324,341)	306,906	(331,078)	-	(65,414)	24,138	(44,876)	(37,873)
Total Operating Revenue			4,274,472	4,615,445	5,007,708	5,599,452	5,338,040	5,338,040	4,492,816	5,862,917	6,198,918	6,603,376
Total Operating Expenditure			4,216,802	4,773,588	5,256,459	5,589,918	5,623,917	5,623,917	4,437,952	6,008,928	6,288,641	6,623,362
Operating Performance Surplus/(Deficit)			57,670	(158,143)	(248,751)	9,534	(285,877)	(285,877)	54,864	(146,012)	(89,723)	(19,985)
Cash and Cash Equivalents (30 June 2012)										205,130		
Revenue												
% Increase in Total Operating Revenue				8.0%	8.5%	11.8%	(4.7%)	0.0%	(15.8%)	9.8%	5.7%	6.5%
% Increase in Property Rates Revenue				8.5%	9.8%	15.1%	0.0%	0.0%	(17.9%)	31.6%	9.0%	7.0%
% Increase in Electricity Revenue				11.5%	9.3%	25.6%	(7.6%)	0.0%	(17.6%)	12.7%	5.4%	6.2%
% Increase in Property Rates & Services Charges				7.8%	8.4%	20.4%	(6.3%)	0.0%	(16.6%)	11.2%	6.3%	6.7%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	13.2%	10.1%	6.3%	0.6%	0.0%	(21.1%)	6.8%	4.7%	5.3%
% Increase in Employee Costs			0.0%	4.3%	7.4%	8.7%	(4.8%)	0.0%	(20.8%)	10.9%	3.6%	5.0%
% Increase in Electricity Bulk Purchases			0.0%	8.6%	22.2%	17.9%	0.0%	0.0%	(17.5%)	12.9%	7.4%	6.2%
Average Cost Per Budgeted Employee Position (Remuneration)			-	247	547	549	599	1,197,349	415	581	602	1,445,070
Average Cost Per Councillor (Remuneration)			-	-	457	525	574	-	421	623	654	-
R&M % of PPE			6.7%	7.0%	4.1%	7.7%	7.8%	7.8%	7.5%	7.5%	7.8%	7.9%
Asset Renewal and R&M as a % of PPE			10.7%	13.8%	9.1%	11.2%	11.8%	11.8%	10.2%	10.2%	10.5%	10.6%
Debt Impairment % of Total Billable Revenue			(4.5%)	(6.3%)	0.3%	6.5%	5.1%	5.1%	5.3%	5.1%	5.1%	5.1%
Capital Revenue												
Internally Funded & Other (R000)			176,750	203,992	170,827	11,991	20,640	20,640	31,446	20,000	24,632	30,612
Borrowing (R000)			368,000	588,677	387,280	380,000	380,157	380,157	224,096	210,000	179,117	178,373
Grant Funding and Other (R000)			124,116	217,753	239,650	219,003	227,008	227,008	149,032	227,359	225,544	230,842
Internally Generated funds % of Non Grant Funding			32.4%	25.7%	30.6%	3.1%	5.1%	5.1%	12.3%	8.7%	12.1%	14.6%
Borrowing % of Non Grant Funding			67.6%	74.3%	69.4%	96.9%	94.9%	94.9%	87.7%	91.3%	87.9%	85.4%
Grant Funding % of Total Funding			18.6%	21.6%	30.0%	35.8%	36.2%	36.2%	36.8%	49.7%	52.5%	52.5%
Capital Expenditure												
Total Capital Programme (R000)			668,866	1,010,422	797,757	610,994	627,805	627,805	404,574	457,359	429,293	439,827
Asset Renewal			257,003	475,509	384,349	275,502	317,609	317,609	-	212,160	227,312	227,996
Asset Renewal % of Total Capital Expenditure			38.4%	47.1%	48.2%	45.1%	50.6%	50.6%	0.0%	46.4%	53.0%	51.8%
Cash												
Cash Receipts % of Rate Payer & Other			89.2%	105.1%	110.6%	103.9%	105.0%	105.0%	111.5%	105.4%	105.2%	104.9%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			3.5%	4.2%	6.3%	6.5%	6.7%	6.7%	5.8%	6.8%	6.4%	6.7%
Borrowing Receipts % of Capital Expenditure			68.7%	75.7%	73.5%	96.9%	94.8%	94.8%	148.7%	91.3%	87.9%	85.4%
Reserves												
Uncommitted reserves after application of cash and investments			379,333	645,044	383,013	693,777	165,915	165,915	633,053	154,657	126,282	118,123
Free Services												
Free Basic Services as a % of Equitable Share			52.0%	11.0%	25.2%	74.2%	74.2%	74.2%	75.4%	75.4%	74.8%	74.2%
Free Services as a % of Operating Revenue (excl operational transfers)			3.0%	2.4%	2.5%	7.2%	7.9%	7.9%	10.2%	7.6%	7.6%	7.5%
High Level Outcome of Funding Compliance												
Total Operating Revenue			4,274,472	4,615,445	5,007,708	5,599,452	5,338,040	5,338,040	4,492,816	5,862,917	6,198,918	6,603,376
Total Operating Expenditure			4,216,802	4,773,588	5,256,459	5,589,918	5,623,917	5,623,917	4,437,952	6,008,928	6,288,641	6,623,362
Surplus/(Deficit) Budgeted Operating Statement			57,670	(158,143)	(248,751)	9,534	(285,877)	(285,877)	54,864	(146,012)	(89,723)	(19,985)
Surplus/(Deficit) Considering Reserves and Cash Backing			379,333	645,044	383,013	693,777	165,915	165,915	633,053	154,657	126,282	118,123
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

KZN282 uMhlathuze - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		2/7/2019	2/7/2019	2/7/2019	2/7/2019	2/7/2019	2/7/2019	7/2/2024	7/2/2024	7/2/2024
Financial year valuation used		2021/22	2022/23	2023/24	2024/25	2024/25	2024/25	2025/26	2026/27	2027/28
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of data collectors (FTE)	3	2	2	2	1	1	1	3	3	3
No. of internal valuers (FTE)	3	1	1	2	2	2	2	2	2	2
No. of external valuers (FTE)	3	2	2	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	4	4	4	4	4	4	4	4	4
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Implementation time of new valuation roll (mths)		July	July	July	July	July	July	July	July	July
No. of properties	5	36	36	36	37	37	37	37	37	38
No. of sectional title values	5	6,124,038	6,064,841	6,188,052	6,198,649	6,195,875	6,195,875	6,195,920	6,260,635	6,323,242
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		0	-	0	-	0	0	0	0	0
No. of valuation roll amendments		1	0	1	0	0	0	0	0	0
No. of objections by rate payers		0	0	-	-	-	-	-	-	-
No. of appeals by rate payers	8	0	...	-	-	-	-	-	-	-
No. of successful objections	8	0	...	0	-	-	-	-	-	-
No. of successful objections > 10%	8	0	0	-	-	-	-	-	-	-
Supplementary valuation		-	...	0	-	-	-	0	0	0
Public service infrastructure value (Rm)	5		85,337	205,382	199,181	205,382	205,382	205,382	205,382	205,382
Municipality owned property value (Rm)			741,650		53,035					
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		33,654	0	39,883	39,883	39,883	39,883	61,615	67,160	71,861
Valuation reductions-nature reserves/park (Rm)		...	...	...	...	...	...	...	...	...
Valuation reductions-mineral rights (Rm)		...	...	...	...	...	...	...	...	...
Valuation reductions-R15,000 threshold (Rm)		441,075	0	24,221,269	24,221,269	24,221,269	24,221,269	21,972,155	23,949,648	25,626,124
Valuation reductions-public worship (Rm)		298,497	0	340,072	340,072	340,072	340,072	341,511	372,247	398,304
Valuation reductions-other (Rm)		6,222,577	1,589	22,302,728	22,302,728	22,302,728	22,302,728	24,086,946	26,254,771	28,092,605
Total valuation reductions:		6,995,803	1	46,903,952	46,903,952	46,903,952	46,903,952	46,462,226	50,643,826	54,188,894
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	37,908,887	37,908,887	45,985,551	45,985,551	45,985,551	45,985,551	49,664,395	49,664,395	49,664,395
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Differential rates used? (Y/N)	5	No	No	No	No	No	No	No	No	No
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	No	No
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fixed amount minimum value (R'000)		-	-	...	...	...	...	...	...	...
Non-residential prescribed ratio s19? (%)		No	No	No	No	No	No	No	No	No
Rate revenue:										
Rate revenue budget (R'000)	6	520,737	520,737	808,640	829,776	829,776	829,776	840,481	916,125	980,254
Rate revenue expected to collect (R'000)	6	499,907	499,907	776,030	828,129	828,129	828,129	806,862	879,480	941,044
Expected cash collection rate (%)		0	0	96,0%	96,0%	96,0%	96,0%	96,0%	96,0%	96,0%
Special rating areas (R'000)	7	...	...	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		14,085	14,085	9,090	13,825	13,825	13,825			
Rebates, exemptions - pensioners (R'000)		6,976	6,976	5,039	5,049	5,049	5,049	11,068	12,064	12,909
Rebates, exemptions - bona fide farm. (R'000)		...	...	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		20,535	20,535	14,616	26,657	26,657	26,657	101,456	110,587	118,328
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		41,596	41,596	28,745	45,531	45,531	45,531	112,524	122,651	131,237

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

KZN282 uMhlatuze - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant Land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2024/25												
Valuations:												
No. of properties		1	1	0	34	0	0	0	0	2	-	-
No. of sectional title property values		1,049,386	379,772	-	4,892,236	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		0	0	0	0	0	0	0	0	0	0	0
Supplementary valuation (Rm)		750,510	378,926	-	268,175	-	-	-	31,920	268,916	-	-
No. of valuation roll amendments		75	5	-	95	-	-	-	20	1,500	-	-
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)		5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		212232	186534	1024	273700	3362	346	52820	149	77383	-	-
Combination of rating types used? (Y/N)												
Fiat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					6							
Valuation reductions-public worship (Rm)					342							
Valuation reductions-other (Rm)	2				29	0	0					
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	8,825	6,931	36	22,294	1,136	120	3,704	205	3,189	-	-
Rating:												
Average rate	3	0.025800	0.027100	0.028300	0.012300	0.003100	0.003100	0.014100	0.003100	0.025800	-	-
Rate revenue budget (R '000)		227,687	187,823	1,023	274,218	3,522	373	52,222	637	82,271	-	-
Rate revenue expected to collect (R'000)		213,594	188,281	1,024	274,396	3,461	361	63,563	320	83,128	-	-
Expected cash collection rate (%)	4	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%		
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					13,825							
Rebates, exemptions - pensioners (R'000)					5,049							
Rebates, exemptions - bona fide farm. (R'000)					-							
Rebates, exemptions - other (R'000)					23,601		361		74			
Phase-in reductions/discourts (R'000)						2,622						
Total rebates,exemptns,eductns,discs (R'000)												

References:

- Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
- Include value of additional reductions is 'free' value greater than MPRA minimum.
- Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
- Include arrears collections
- In favour of the rate-payer
- Provide relevant information for historical comparisons.

KZN282 uMhlathuze - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2025/26												
Valuation:												
No. of properties		1	1	0	34	0	0	0	0	2	-	-
No. of sectional title property values		1,049,386	379,772	-	4,892,236	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		0	0	0	0	0	0	0	0	0	0	0
Supplementary valuation (Rm)		0	0	0	0	-	-	-	0	2	-	-
No. of valuation roll amendments		0	0	-	0	-	-	-	0	2	-	-
No. of objections by rate-payers		-	-	-	0	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	0	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
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					0	0					
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	11,913	10,249	38	27,742	2,941	67	3,453	212	3,283	-	-
Rating:												
Average rate	3	0.022700	0.023800	0.024800	0.010800	0.002700	0.002700	0.012400	0.002700	0.022700	-	-
Rate revenue budget (R '000)		270,436	244,777	955	299,618	7,941	182	42,823	572	74,534	-	-
Rate revenue expected to collect (R'000)		259,618	234,986	916	287,633	7,623	174	41,110	549	71,553	-	-
Expected cash collection rate (%)	4	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%		
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					6,120							
Rebates, exemptions - pensioners (R'000)					22							
Rebates, exemptions - bona fide farm. (R'000)					-	283						
Rebates, exemptions - other (R'000)					381,686		57		80			
Phase-in reductions/discounts (R'000)												
Total rebates, exemptns, reductns, discs (R'000)												

References:

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

KZN282 uMhlathuze - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates, (rate in the Rand)	1								
Residential properties			0	0	-	-	-	-	-
Residential properties - vacant land			0	0	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0	0	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			0	0	-	-	-	-	-
Business and commercial properties			0	0	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0	0	-	-	-	-	-
Municipal properties			0	0	-	-	-	-	-
Public service infrastructure			0	0	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			0	0	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties					0	0	0	0	0
Industrial properties					0	0	0	0	0
Mining properties					0	0	0	0	0
Residential properties					0	0	0	0	0
Agriculture properties					0	0	0	0	0
Public benefit organisations					0	0	0	0	0
Public service purpose properties					0	0	0	0	0
Public service infrastructure properties					0	0	0	0	0
Vacant Land					0	0	0	0	0
Sport clubs and Fields (Bitou only)					-	-	-	-	-
Sectional Title Garages (Drakenstein only)					-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15	15	15	15	15	15	15
General residential rebate			115	145	145	145	145	145	145
Indigent rebate or exemption			-	160	160	160	160	160	160
Pensioners/social grants rebate or exemption			200	250	250	250	250	250	250
Temporary relief rebate or exemption			20 percent	20 percent	20 percent	20 percent	20 percent	20 percent	20 percent
Bona fide farmers rebate or exemption			5 percent	5 percent	5 percent	5 percent	5 percent	5 percent	5 percent
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			0	0	0	0	0	0	0
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)	0	0	0	0	0	0	0
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
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)			0	0	0	0	0	0	0
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)	-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee (<i>Rands/month</i>)			0	0	0	0	0	0	0
Service point - vacant land (<i>Rands/month</i>)			-	-	-	-	-	-	-
FBE		(how is this targeted?)	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (<i>c/kwh</i>)			-	-	-	-	-	-	-
Flat rate tariff - prepaid(<i>c/kwh</i>)			-	-	-	-	-	-	-
Meter - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	1.0586	1.1141	1.2848	1.4465	1.6099	1.6962	1.8012
Meter - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	1.3568	1.4272	1.6464	1.8542	2.0641	2.1747	2.3094
Meter - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	1.9281	2.0271	2.3392	2.6351	2.9340	3.0913	3.2826
Meter - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	2.0159	2.1193	2.4458	2.7552	3.0678	3.2322	3.4323
Meter - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	2.2990	2.4165	2.7891	3.1422	3.4989	3.6864	3.9146
Prepaid - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	1.0586	1.1141	1.2848	1.4465	1.6099	1.6962	1.8012
Prepaid - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	1.3568	1.4272	1.6464	1.8542	2.0641	2.1747	2.3094
Prepaid - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	1.9281	2.0271	2.3392	2.6351	2.9340	3.0913	3.2826
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	2.0159	2.4165	2.4458	2.7552	3.0678	3.2322	3.4323
Prepaid - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	2.2990	2.4165	2.7891	3.1422	3.4989	3.6864	3.9146
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge			-						
Basic charge/fixed fee			169	179	195	207	220	233	244
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

KZN282 uMhlathuze - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]

KZN282 uMhlatuze - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent								% incr.			
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		559.42	593.67	645.04	703.10	703.10	703.10	8%	759.21	827.54	885.46
Electricity: Basic levy		—	—	—	—	—	—	—	—	—	—
Electricity: Consumption		1,748.36	1,838.36	2,121.28	2,389.44	2,389.44	2,389.44	11%	2,660.35	2,802.94	2,976.44
Water: Basic levy		29.45	44.00	50.60	55.66	55.66	55.66	12%	62.20	66.55	72.54
Water: Consumption		347.70	366.95	437.07	487.30	487.30	487.30	20%	584.32	625.22	681.49
Sanitation		206.40	218.80	251.60	274.24	274.24	274.24	7%	293.40	311.00	326.55
Refuse removal		165.49	175.42	191.21	202.68	202.68	202.68	6%	214.84	227.73	239.12
Other		—	—	—	—	—	—	—	—	—	—
sub-total		3,056.81	3,237.19	3,696.80	4,112.43	4,112.43	4,112.43	11.2%	4,574.32	4,860.98	5,181.60
VAT on Services		374.61	396.53	457.76	511.40	511.40	511.40	—	591.34	625.18	665.90
Total large household bill:		3,431.42	3,633.72	4,154.56	4,623.83	4,623.83	4,623.83	11.7%	5,165.66	5,486.16	5,847.50
% increase/-decrease		—	5.9%	14.3%	11.3%	—	—	3.7%	11.7%	6.2%	6.6%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		396.08	420.33	456.71	497.81	497.81	497.81	8%	537.54	585.92	626.93
Electricity: Basic levy		—	—	—	—	—	—	—	—	—	—
Electricity: Consumption		942.00	990.64	1,142.96	1,287.36	1,287.36	1,287.36	11%	1,433.23	1,510.05	1,603.52
Water: Basic levy		29.45	44.00	50.60	55.66	55.66	55.66	12%	62.20	66.55	72.54
Water: Consumption		268.40	278.13	334.93	374.95	374.95	374.95	18%	441.63	472.55	515.07
Sanitation		206.40	218.80	251.60	274.24	274.24	274.24	7%	293.40	311.00	326.55
Refuse removal		163.32	173.12	188.70	200.02	200.02	200.02	6%	212.02	224.74	235.98
Other		—	—	—	—	—	—	—	—	—	—
sub-total		2,005.64	2,125.03	2,425.50	2,690.05	2,690.05	2,690.05	10.8%	2,980.02	3,170.82	3,380.61
VAT on Services		241.43	255.70	295.32	328.84	328.84	328.84	—	378.58	400.66	426.82
Total small household bill:		2,247.08	2,380.73	2,720.82	3,018.89	3,018.89	3,018.89	11.3%	3,358.60	3,571.48	3,807.43
% increase/-decrease		—	5.9%	14.3%	11.0%	—	—	2.7%	11.3%	6.3%	6.6%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		114.33	121.33	131.83	143.70	143.70	143.70	8%	155.17	169.13	180.97
Electricity: Basic levy		—	—	—	—	—	—	—	—	—	—
Electricity: Consumption		13.57	14.27	16.46	18.54	18.54	18.54	11%	20.64	21.75	23.09
Water: Basic levy		29.45	44.00	50.60	55.66	55.66	55.66	12%	62.20	66.55	72.54
Water: Consumption		149.88	156.32	189.89	213.26	213.26	213.26	16%	247.64	264.97	288.82
Sanitation		206.40	218.80	251.60	274.24	274.24	274.24	7%	293.40	311.00	326.55
Refuse removal		161.16	170.83	186.20	197.37	197.37	197.37	6%	209.23	221.78	232.87
Other		—	—	—	—	—	—	—	—	—	—
sub-total		674.79	725.55	826.59	902.78	902.78	902.78	10%	988.27	1,055.19	1,124.85
VAT on Services		84.07	90.63	104.21	113.86	113.86	113.86	—	129.13	137.34	146.30
Total small household bill:		758.86	816.18	930.80	1,016.64	1,016.64	1,016.64	10%	1,117.40	1,192.53	1,271.15
% increase/-decrease		—	7.6%	14.0%	9.2%	—	—	8%	9.9%	6.7%	6.6%

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)
4. Note this is for a SINGLE household.

KZN282 uMhlathuze - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		550,432	360,000	120,000	230,000	110,000	110,000	150,000	200,000	280,000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	550,432	360,000	120,000	230,000	110,000	110,000	150,000	200,000	280,000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		550,432	360,000	120,000	230,000	110,000	110,000	150,000	200,000	280,000

References

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KZN282 uMhlatuze - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Unknown		Unknown	Fixed	No	Fixed	Unknown	0	0	Unknown	-	-	-	150,000	150,000
										-	-	-	-	-
Municipality sub-total										-	-	-	150,000	150,000
Entities														
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-	-	-	150,000	150,000

References:
1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative
check

KZN282 uMhlathuze - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Annuity and Bullet Loans		916,085	1,662,708	1,663,697	1,862,561	1,851,449	1,851,449	1,795,036	1,787,901	1,754,792
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	916,085	1,662,708	1,663,697	1,862,561	1,851,449	1,851,449	1,795,036	1,787,901	1,754,792
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	916,085	1,662,708	1,663,697	1,862,561	1,851,449	1,851,449	1,795,036	1,787,901	1,754,792
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

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

check borrowing balance

109,782

424,701

157,958

247,333

194,662

194,662

115,458

142,542

169,464

(141)

257,509

989

-

989

989

(47,011)

(47,011)

(47,011)

Check Formula??

KZN282 uMhlathuze - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		422,690	485,212	527,084	569,770	569,770	569,770	599,916	622,606	650,771
Local Government Equitable Share		416,124	471,939	520,860	556,251	556,251	556,251	585,884	612,883	640,629
Finance Management		2,450	2,500	2,500	2,500	2,500	2,500	2,500	2,600	2,700
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
EPWP Incentive		3,417	3,213	2,916	2,674	2,674	2,674	3,707	–	–
Project Management Unit		604	–	326	7,575	7,575	7,575	7,825	7,123	7,442
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	7,426	–	–	–	–	–	–	–
Energy Efficient and Demand Management		94	134	481	770	770	770	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		12,712	19,272	15,897	17,575	19,175	19,175	18,275	18,770	19,439
Museums		225	235	249	260	260	260	283	275	287
Provincialisation of Libraries		9,136	9,593	9,593	10,016	10,016	10,016	10,464	10,933	11,444
Libraries		1,517	1,386	2,033	2,124	2,124	2,124	2,320	2,354	2,464
Housing		1,764	4,663	4,788	4,429	5,429	5,429	4,429	4,429	4,429
Enhanced Extended Discount Benefit Scheme		28	58	87	–	–	–	–	–	–
Cleanest Town Awards		–	250	–	–	–	–	–	–	–
Hostels		41	87	(1,568)	–	–	–	–	–	–
Mpembeni Modular Library		–	–	714	746	746	746	779	779	815
Municipal Employment Initiative		–	2,000	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Sport and Recreational		–	–	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study		–	1,000	–	–	–	–	–	–	–
Departmental Agencies		–	–	–	–	–	–	–	–	–
Greenest Municipality Competition		–	–	–	–	600	600	–	–	–
Capacity Building & Other		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Beach Protection		–	–	–	–	–	–	–	–	–
Provincial Golden Games		–	–	–	–	–	–	–	–	–
Speakers Funeral		–	–	–	–	–	–	–	–	–
Other grant providers:		138	1,343	763	–	3,752	3,752	3,004	3,155	3,313
Umhlathuze Village Beneficiaries Contribution		–	–	–	–	–	–	–	–	–
Chieta Funding		138	74	–	–	–	–	–	–	–
Other		–	1,082	–	–	–	–	–	–	–
Mayor Back to school - Various		–	–	–	–	–	–	–	–	–
LG Seta		–	–	–	–	–	–	–	–	–
Mondi - Business Expo		–	188	–	–	–	–	–	–	–
Tronox - Business Expo		–	–	–	–	–	–	–	–	–
Richards Bay Titanium - Business Expo		–	–	–	–	–	–	–	–	–
Esquire Technologies - Computer supplies		–	–	–	–	–	–	–	–	–
Absa Bank - Building Ngema House		–	–	–	–	–	–	–	–	–
Hulamini Operations (Pty) Ltd		–	–	735	–	3,752	3,752	3,004	3,155	3,313
Private Enterprises: Other Transfers Private Enterprises: Uns		–	–	27	–	–	–	–	–	–
Total Operating Transfers and Grants	5	435,540	505,827	543,743	587,345	592,697	592,697	621,195	644,531	673,523
Capital Transfers and Grants										
National Government:		174,051	275,708	241,612	218,503	226,376	226,376	227,359	225,544	230,842
Municipal Infrastructure Grant (MIG)		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		130,146	209,302	171,253	143,923	144,863	144,863	148,680	135,337	141,400
Integrated National Electrification Programme Grant		–	–	13,840	9,850	9,850	9,850	8,550	5,207	5,442
Water Service Infrastructure Grant		40,000	37,000	52,001	60,000	60,000	60,000	70,129	80,000	84,000
Energy Efficiency and Demand Management		3,906	1,866	4,519	4,730	4,730	4,730	–	5,000	–
Municipal Excellence Award		–	–	–	–	0	0	–	–	–
Municipal Disaster Relief Grant		–	27,540	–	–	6,933	6,933	–	–	–
Provincial Government:		10,023	1,146	–	500	633	633	–	–	–
Cogta (Static Tanks)		325	–	–	–	–	–	–	–	–
Arts and Culture (Generators and Boreholes)		1,302	–	–	–	–	–	–	–	–
Libraries		419	646	–	–	–	–	–	–	–
Mpembeni Modular Library		682	–	–	–	–	–	–	–	–
Sport and Recreation		7,295	–	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study		–	–	–	500	500	500	–	–	–
Housing		–	–	–	–	133	133	–	–	–
Dept of Arts and Culture		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Dept of Human Settlements		–	–	–	–	–	–	–	–	–
Cleanest Town Awards		–	500	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
National Lotto - Sports Development		–	–	–	–	–	–	–	–	–
Engen Garage Durban - Fire Water Tanker		–	–	–	–	–	–	–	–	–
Lotto Ntambanana		–	–	–	–	–	–	–	–	–
IQMS - Television Sets		–	–	–	–	–	–	–	–	–
Esquire Technologies - Computer equipment		–	–	–	–	–	–	–	–	–
Private Enterprises: Other Transfers Private Enterprises: Uns		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	184,074	276,854	241,612	219,003	227,008	227,008	227,359	225,544	230,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS		619,614	782,681	785,355	806,348	819,705	819,705	848,554	870,075	904,365

References:

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										

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

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

3. Replacement of RSC levies

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

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

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

KZN282 uMhlathuze - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		422,690	485,212	532,314	569,770	569,770	569,770	599,916	622,606	650,771
Local Government Equitable Share		416,124	471,939	520,860	556,251	556,251	556,251	585,884	612,883	640,629
Finance Management		2,450	2,500	2,500	2,500	2,500	2,500	2,500	2,600	2,700
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
EPWP Incentive		3,417	3,213	2,916	2,674	2,674	2,674	3,707	–	–
Project Management Unit		604	–	326	7,575	7,575	7,575	7,825	7,123	7,442
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	7,426	5,230	–	–	–	–	–	–
Energy Efficient and Demand Management		94	134	481	770	770	770	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		14,217	16,807	19,618	17,575	19,175	19,175	18,275	18,770	19,439
Museums		225	235	249	260	260	260	283	275	287
Provincialisation of Libraries		9,136	9,593	9,593	10,016	10,016	10,016	10,464	10,933	11,444
Libraries		2,425	1,701	2,033	2,124	2,124	2,124	2,320	2,354	2,464
Housing		1,764	4,663	4,788	4,429	5,429	5,429	4,429	4,429	4,429
Enhanced Extended Discount Benefit Scheme		44	–	67	–	–	–	–	–	–
Cleanest Town Awards		507	214	–	–	–	–	–	–	–
Hostels		115	–	–	–	–	–	–	–	–
Sport and Recreational		–	–	–	–	–	–	–	–	–
Mpembeni Modular Library		–	–	536	746	746	746	779	779	815
Richards Bay Airport Feasibility Study		–	381	418	–	–	–	–	–	–
Urban Development Framework Plan Tourism Development		–	–	–	–	–	–	–	–	–
Service Delivery On Electrical Services		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Municipal Employment Initiative		–	19	1,786	–	–	–	–	–	–
Departmental Agencies		–	–	–	–	–	–	–	–	–
Greenest Municipality Competition		–	–	–	–	600	600	–	–	–
Capacity Building & Other		–	–	147	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Provincial Golden Games		–	–	–	–	–	–	–	–	–
Other grant providers:		163	1,387	2,802	–	3,752	3,752	3,004	3,155	3,313
Chieta Funding		163	204	–	–	–	–	–	–	–
Other		–	994	–	–	–	–	–	–	–
Mayor Back to school - Various		–	–	–	–	–	–	–	–	–
Absa Bank - Building Ngema House		–	–	–	–	–	–	–	–	–
Mondi - Business Expo		–	–	–	–	–	–	–	–	–
Tronox - Business Expo		–	188	–	–	–	–	–	–	–
Esquire Technologies - Computer supplies		–	–	–	–	–	–	–	–	–
Hulamin Operations (Pty) Ltd		–	–	2,749	–	3,752	3,752	3,004	3,155	3,313
Private Enterprises:Other Transfers Private Enterprises:Unspecifie		–	–	52	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		437,070	503,405	554,733	587,345	592,697	592,697	621,195	644,531	673,523
Capital expenditure of Transfers and Grants										
National Government:		174,051	249,118	256,040	218,503	226,376	226,376	227,359	225,544	230,842
Municipal Infrastructure Grant (MIG)		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		130,146	209,302	171,253	143,923	144,863	144,863	148,680	135,337	141,400
Integrated National Electrification Programme Grant		–	–	13,840	9,850	9,850	9,850	8,550	5,207	5,442
Water Service Infrastructure Grant		40,000	37,000	52,001	60,000	60,000	60,000	70,129	80,000	84,000
Energy Efficiency and Demand Management		3,906	1,866	4,519	4,730	4,730	4,730	–	5,000	–
Finance Management		–	–	–	–	–	–	–	–	–
Municipal Excellence Award		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	949	14,427	–	6,933	6,933	–	–	–
Provincial Government:		9,143	1,624	67	500	633	633	–	–	–
Cogta (Static Tanks)		325	–	–	–	–	–	–	–	–
Sport and Recreation		6,752	–	–	–	–	–	–	–	–
Mpembeni Modular Library		185	482	67	–	–	–	–	–	–
Department of Human Settlements - Erf 10834 Brackenham		–	–	–	–	–	–	–	–	–
Dept of Arts and Culture (Generators and Boreholes)		1,302	–	–	–	–	–	–	–	–
Municipal Excellence Award		161	495	–	–	–	–	–	–	–
Corridor Development - New and Upgrading Informal Trading Stalls		–	–	–	–	–	–	–	–	–
Urban Development Framework Plan Tourism Development		–	–	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study		–	–	–	500	500	500	–	–	–
Housing		–	–	–	–	133	133	–	–	–
Libraries		419	646	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	2,194	–	–	–	–	–	–
National Lotto - Sports Development		–	–	–	–	–	–	–	–	–
IMQS - Television Sets		–	–	–	–	–	–	–	–	–
Esquire Technologies - Computer Equipment		–	–	–	–	–	–	–	–	–
Hulamin Operations (Pty) Ltd		–	–	2,194	–	–	–	–	–	–
Private Enterprises:Other Transfers Private Enterprises:Unspecifie		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		183,194	250,741	258,301	219,003	227,008	227,008	227,359	225,544	230,842
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		620,264	754,147	813,034	806,348	819,705	819,705	848,554	870,075	904,365

References

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

KZN282 uMhlathuze - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		—	—	5,230	—	—	—			
Current year receipts		422,690	485,212	527,084	569,770	569,770	569,770	599,916	622,606	650,771
Repayment of grants		—	—	—	—	—	—			
Conditions met - transferred to revenue		422,690	485,212	532,314	569,770	569,770	569,770	599,916	622,606	650,771
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—			
Provincial Government:										
Balance unspent at beginning of the year		4,867	3,362	5,828	2,106	2,106	2,106	2,106	2,106	2,106
Current year receipts		12,712	19,272	15,897	17,575	19,175	19,175	18,275	18,770	19,439
Conditions met - transferred to revenue		14,217	16,806	19,618	17,575	19,175	19,175	18,275	18,770	19,439
Conditions still to be met - transferred to liabilities		3,362	5,828	2,106	2,106	2,106	2,106	2,106	2,106	2,106
District Municipality:										
Balance unspent at beginning of the year		169	169	169	169	169	169	169	169	169
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		169	169	169	169	169	169	169	169	169
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Other grant providers:										
Balance unspent at beginning of the year		1,189	1,134	2,039	—	—	—	—	—	—
Current year receipts		138	1,343	763	—	3,752	3,752	3,004	3,155	3,313
Conditions met - transferred to revenue		163	1,387	2,802	—	3,752	3,752	3,004	3,155	3,313
Conditions still to be met - transferred to liabilities		1,134	1,091	—	—	—	—	—	—	—
Total operating transfers and grants revenue		437,070	503,405	554,733	587,345	592,697	592,697	621,195	644,531	673,523
Total operating transfers and grants - CTBM	2	4,666	7,088	2,276	2,276	2,276	2,276	2,276	2,276	2,276
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		—	—	21,360	6,933	6,933	6,933	6,933	6,933	6,933
Current year receipts		174,051	275,708	241,612	218,503	226,376	226,376	227,359	225,544	230,842
Conditions met - transferred to revenue		174,051	249,118	256,040	218,503	226,376	226,376	227,359	225,544	230,842
Conditions still to be met - transferred to liabilities		—	26,590	6,933	6,933	6,933	6,933	6,933	6,933	6,933
Provincial Government:										
Balance unspent at beginning of the year		4,967	5,847	5,369	5,302	5,302	5,302	5,302	5,302	5,302
Current year receipts		10,023	1,146	—	500	633	633	—	—	—
Conditions met - transferred to revenue		9,143	1,624	67	500	633	633	—	—	—
Conditions still to be met - transferred to liabilities		5,847	5,369	5,302	5,302	5,302	5,302	5,302	5,302	5,302
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		650	650	2,844	650	650	650	650	650	650
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		—	—	2,194	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		650	650	650	650	650	650	650	650	650
Total capital transfers and grants revenue		183,194	250,742	258,301	219,003	227,008	227,008	227,359	225,544	230,842
Total capital transfers and grants - CTBM	2	6,497	32,609	12,884	12,884	12,884	12,884	12,884	12,884	12,884
TOTAL TRANSFERS AND GRANTS REVENUE		620,264	754,147	813,034	806,348	819,705	819,705	848,554	870,075	904,365
TOTAL TRANSFERS AND GRANTS - CTBM		11,163	39,697	15,160	15,160	15,160	15,160	15,160	15,160	15,160

Total manually entered as per manual sheet received

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

KZN282 uMhlathuze - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Cash Transfers to other municipalities										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State										
Empangeni SPCA		203	233	233	148	148	148	141	141	145
Richards Bay SPCA		203	233	233	148	148	148	141	141	145
Cultural Matters		-	-	-	1,078	628	628	777	777	801
Dolos Festival		-	200	100	-	-	-	-	-	-
Diwali Festival		-	50	100	-	-	-	-	-	-
University Registrations		-	570	516	-	-	-	-	-	-
Bursaries Employees Children		439	456	467	360	360	360	300	300	309
DownStream Aluminium Centre For Technology (DACT)		-	220	-	-	-	-	-	-	-
Umhlathuze Music Festival		-	-	-	-	-	-	-	-	-
Richards Bay FC		3,000	1,060	-	-	-	-	-	-	-
Umhlathuze Tourism Organisation		300	300	300	362	362	362	344	344	354
Mandela Day Celebrations		100	168	-	-	-	-	-	-	-
Sport Development - Sport Events		-	38	-	786	86	86	747	747	769
Federations - Netball		18	-	-	-	-	-	-	-	-
Soul and Jazz Experience		2,625	200	-	-	-	-	-	-	-
Madiba Jive		250	-	-	-	-	-	-	-	-
God's Power Gospel Celebration Tour		-	150	-	-	-	-	-	-	-
Jabulani Shandu Ematshane Production		-	-	50	-	-	-	-	-	-
Christmas Party For Senior Citizens		-	-	750	-	-	-	500	500	515
Special Events and Programmes		-	-	-	1,110	1,110	1,110	680	680	700
Albinism Awareness Campaign		-	3	-	-	-	-	-	-	-
Mjwara Family		-	-	-	225	225	225	-	-	-
Funerals		-	34	97	139	139	139	131	131	135
Funeral - Late Cllr Zuma		(10)	-	-	-	-	-	-	-	-
Mthiya (Pty) Ltd Holdings Boxing Tournament		300	-	-	-	-	-	-	-	-
uMhlathuze Beauty Pageant 2022		36	-	-	-	-	-	-	-	-
Festivals - Amaciko		-	-	-	95	95	95	-	-	-
Festivals - Drama		-	-	-	95	95	95	-	-	-
Disaster Management		(5)	-	-	-	-	-	-	-	-
Youth Development		25	137	-	-	-	-	-	-	-
Boys to Men		-	123	95	-	-	-	-	-	-
Girls to Woman		-	123	87	-	-	-	-	-	-
Children In Child Headed Families		-	15	-	-	-	-	-	-	-
King Cetshwayo Festival		-	200	-	-	-	-	-	-	-
uMhlathuze Rise Youth Festival		-	100	-	-	-	-	-	-	-
Isigqi Lifestyle and Development Foundation: Artists Talent Search		-	100	-	-	-	-	-	-	-
NYE (New Year's Eve) Abajabule Abantu-Afrotainment		-	500	-	-	-	-	-	-	-
Winzaar-Ubuntombi Bami		-	478	-	-	-	-	-	-	-
BF Entertainment-The Social Expirement		-	100	-	-	-	-	-	-	-
SAFA King Cetshwayo Football Association		-	60	-	-	-	-	-	-	-
Body Building South Africa National		-	20	-	-	-	-	-	-	-
NRB Harriers: Umhlathuze 32km Challenge		-	200	-	-	-	-	-	-	-
Primere Skool Arboretum		-	80	-	-	-	-	-	-	-
Mhlongo ME		-	200	100	-	-	-	-	-	-
Ingezo Yamabhinca NPC		-	-	215	-	-	-	-	-	-
Indabuko Yethu Arts Foundation		-	-	100	-	-	-	-	-	-
Mpanza KK		-	-	178	-	-	-	-	-	-
Manzini Empire Caterers pty ltd		-	-	400	-	-	-	-	-	-
State of the City		-	-	435	-	-	-	406	406	418
Total Cash Transfers To Other Organs Of State:		7,483	6,350	4,454	4,546	3,396	3,396	4,165	4,165	4,290
Cash Transfers to Organisations										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	7,483	6,350	4,454	4,546	3,396	3,396	4,165	4,165	4,290
Non-Cash Transfers to other municipalities										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State										
Agricultural Assistance and Support	3	163	264	134	165	165	165	157	157	162
Civil Funerals for Councilors		233	243	-	-	-	-	-	-	-
Funerals - Others		-	63	-	-	-	-	394	394	406
Chieta Funding - Training		-	47	25	-	-	-	-	-	-
World Aids Day		-	-	-	-	-	-	-	-	-
Executive Mayor Campaigns		-	782	-	-	-	-	100	100	103
Ingoma Festival		-	122	-	-	-	-	-	-	-

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Youth Development		222	370	–	510	510	510	–	–	–
Local Economic Development:Project Implementation - Baked Produce		–	–	–	22	22	22	21	21	21
Local Economic Development:Project Implementation - Poultry		–	–	108	167	167	167	158	158	163
Local Economic Development:Project Implementation - Skills Transfer: Bricklaying		–	–	127	100	100	100	190	190	196
Local Economic Development:Project Implementation - Skills Transfer: Plumbing		–	–	150	100	100	100	–	–	–
Mandela Day		–	–	405	300	300	300	5	5	5
Youth Month Celebrations		–	–	1,257	1,300	1,300	1,300	1,030	1,030	1,061
Christmas Party For Senior Citizens		518	–	–	–	–	–	–	–	–
Youth Mngr - Strategic Partnership		34	20	–	–	–	–	–	–	–
Human Rights Day and Freedom Day		106	–	–	–	–	–	–	–	–
Employment Incentive Initiative		–	–	1,786	–	–	–	–	–	–
University Registrations		–	–	–	–	–	–	720	720	742
Total Non-Cash Transfers To Other Organs Of State:		1,276	1,910	3,992	2,664	2,664	2,664	2,775	2,775	2,858
Non-Cash Grants to Organisations										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–
Groups of Individuals										
Rates Rebates and Exemptions		–	–	–	–	–	–	–	–	–
Disaster Management		520	513	481	372	372	372	354	354	364
Total Non-Cash Grants To Groups Of Individuals:		520	513	481	372	372	372	354	354	364
TOTAL NON-CASH TRANSFERS AND GRANTS		1,796	2,422	4,473	3,036	3,036	3,036	3,128	3,128	3,222
TOTAL TRANSFERS AND GRANTS	6	9,279	8,772	8,927	7,582	6,432	6,432	7,293	7,294	7,512

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'

Summary of Employee and Councillor remuneration		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
			A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
		1									
	Basic Salaries and Wages		21,427	23,692	21,860	24,655	28,362	28,362	31,173	32,732	34,368
	Pension and UIF Contributions		3,005	3,323	3,062	3,455	3,953	3,953	4,151	4,359	4,578
	Medical Aid Contributions		1,207	785	850	1,228	1,102	1,102	1,158	1,216	1,277
	Motor Vehicle Allowance		2,176	1,733	1,552	2,554	1,872	1,872	1,962	2,060	2,163
	Cellphone Allowance		2,713	3,191	3,273	3,310	3,144	3,144	3,310	3,476	3,649
	Housing Allowances		-	-	-	-	-	-	-	-	-
	Other benefits and allowances		-	-	-	-	-	-	-	-	-
	Sub Total - Councillors		30,528	32,724	30,597	35,203	38,433	38,433	41,753	43,842	46,035
	% increase	4	-	7.2%	(6.5%)	15.1%	9.2%	-	8.6%	5.0%	5.0%
Senior Managers of the Municipality											
		2									
	Basic Salaries and Wages		10,912	14,290	11,799	12,616	14,952	14,952	12,494	13,119	13,775
	Pension and UIF Contributions		681	636	891	999	999	999	1,320	1,387	1,458
	Medical Aid Contributions		179	167	209	228	228	228	249	262	275
	Overtime		-	-	-	-	-	-	-	-	-
	Performance Bonus		927	(87)	1,633	3,104	3,104	3,104	3,199	3,359	3,528
	Motor Vehicle Allowance	3	1,551	1,719	1,926	2,137	2,137	2,137	2,361	2,479	2,604
	Cellphone Allowance	3	316	299	314	297	330	330	352	370	389
	Housing Allowances	3	-	-	-	-	-	-	-	-	-
	Other benefits and allowances	3	85	85	86	95	95	95	140	147	154
	Payments in lieu of leave		149	557	(11)	701	713	713	772	811	852
	Long service awards		-	-	-	-	-	-	-	-	-
	Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
	Entertainment		-	-	-	-	-	-	-	-	-
	Scarcity		-	-	-	-	-	-	-	-	-
	Acting and post related allowance		-	-	50	52	151	151	-	-	-
	In kind benefits		-	-	-	-	-	-	-	-	-
	Sub Total - Senior Managers of Municipality		14,801	17,667	16,897	20,229	22,710	22,710	20,886	21,934	23,035
	% increase	4	-	19.4%	(4.4%)	19.7%	12.3%	-	(8.0%)	5.0%	5.0%
Other Municipal Staff											
	Basic Salaries and Wages		553,940	581,322	620,726	719,340	662,157	662,157	741,138	759,973	798,040
	Pension and UIF Contributions		97,305	105,057	113,621	141,601	119,266	119,266	139,799	146,734	154,076
	Medical Aid Contributions		46,598	49,720	53,773	70,299	57,357	57,357	71,334	74,903	78,650
	Overtime		80,234	99,095	89,770	58,273	87,065	87,065	70,604	74,136	77,845
	Performance Bonus		-	-	-						

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4	–	–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS										
		1,062,823	1,109,363	1,186,593	1,292,270	1,235,782	1,235,782	1,369,764	1,420,002	1,491,105
% increase	4	–	4.4%	7.0%	8.9%	(4.4%)	–	10.8%	3.7%	5.0%
TOTAL MANAGERS AND STAFF	5,7	1,032,294	1,076,639	1,155,997	1,257,068	1,197,349	1,197,349	1,328,011	1,376,160	1,445,070

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

KZN282 uMhlathuze - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	893	172	49			1,114
Chief Whip		1	816	184	49			1,050
Executive Mayor		1	1,047	280	49			1,376
Deputy Executive Mayor		1	860	205	49			1,114
Executive Committee		8	7,434	262	700			8,396
Total for all other councillors		55	20,123	4,207	4,374			28,703
Total Councillors	8	67	31,173	5,309	5,271			41,753
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1,668	290	378	331		2,666
Chief Finance Officer		1	1,765	–	419	299		2,482
<i>List of each official with packages >= senior manager</i>								
Deputy Municipal Manager - Infrastructure and Technical Services		1	1,709	–	474	299		2,482
Deputy Municipal Manager - Corporate Services		1	1,318	232	634	299		2,483
Deputy Municipal Manager - City Development		1	1,700	66	418	299		2,483
Deputy Municipal Manager - Community Services		1	1,513	338	332	299		2,483
Deputy Municipal Manager - Chief Operations Officer		1	1,411	254	519	299		2,482
Deputy Municipal Manager - Energy and Electrical Services		1	1,410	301	473	299		2,483
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	8	12,494	1,480	3,645	2,425		20,044
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	75	43,667	6,789	8,916	2,425		61,796

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		No.		1.				2.

10. Correct as at 30 June

KZN282 uMhlathuze - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Number	1,2									
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		67	67	–	67	67	–	67	67	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	8	8	–	8	6	1	8	7	1
Other Managers	7	15	15	–	15	14	–	15	15	–
Professionals		314	314	–	364	305	–	361	361	–
Finance		40	40	–	54	39	–	54	54	–
Spatial/town planning		31	31	–	36	31	–	36	36	–
Information Technology		14	14	–	17	13	–	17	17	–
Roads		12	12	–	15	12	–	13	13	–
Electricity		31	31	–	34	31	–	34	34	–
Water		12	12	–	16	13	–	15	15	–
Sanitation		19	19	–	24	19	–	23	23	–
Refuse		6	6	–	7	5	–	7	7	–
Other		149	149	–	161	142	–	162	162	–
Technicians		656	656	–	726	611	–	726	726	–
Finance		31	31	–	44	30	–	44	44	–
Spatial/town planning		9	9	–	10	9	–	10	10	–
Information Technology		3	3	–	4	3	–	4	4	–
Roads		75	75	–	81	71	–	80	80	–
Electricity		63	63	–	73	60	–	73	73	–
Water		34	34	–	32	28	–	33	33	–
Sanitation		50	50	–	48	41	–	48	48	–
Refuse		50	50	–	52	47	–	52	52	–
Other		341	341	–	382	322	–	382	382	–
Clerks (Clerical and administrative)		305	305	–	308	280	–	308	308	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		2	2	–	2	2	–	2	2	–
Plant and Machine Operators		81	81	–	91	79	–	91	91	–
Elementary Occupations		731	731	–	776	701	–	775	775	–
TOTAL PERSONNEL NUMBERS	9	2,179	2,179	–	2,357	2,065	1	2,353	2,352	1
% increase					8.2%	(5.2%)	–	(0.2%)	13.9%	–
Total municipal employees headcount	6, 10	2,112	2,112	–	2,290	1,998	1	2,286	2,285	1
Finance personnel headcount	8, 10	183	183	–	205	166	–	207	207	–
Human Resources personnel headcount	8, 10	29	29	–	28	26	–	28	28	–

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 to 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

KZN282 uMhlatuze - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		208,404	194,534	286,330	202,540	212,364	221,608	277,323	217,476	210,541	205,850	206,476	204,205	2,647,650	2,789,564	2,962,238
Service charges - Water		42,692	52,024	56,344	50,619	53,143	56,660	50,501	53,322	59,459	52,194	55,681	56,154	638,791	683,507	745,022
Service charges - Waste Water Management		11,491	11,814	11,860	12,031	11,912	11,668	11,921	13,203	11,137	13,653	10,793	10,058	141,541	150,034	157,535
Service charges - Waste Management		10,111	11,068	10,926	10,046	10,335	11,397	10,301	10,760	10,168	10,337	10,604	11,571	127,626	135,284	142,048
Sales of Goods and Rendering of Services		1,042	936	21,377	1,157	987	21,260	1,088	807	21,413	1,089	952	811	72,919	83,026	104,458
Agency services		674	730	621	645	788	700	688	783	722	727	627	661	8,365	8,365	9,047
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7	-	-	7	-	-	7	-	-	-	-	7	29	29	30
Interest earned from Current and Non Current Assets		3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000	45,000	45,000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		212	249	295	234	203	297	199	232	291	271	229	213	2,924	3,070	3,163
Rental from Fixed Assets		2,813	961	1,080	2,559	1,019	1,084	2,277	948	981	3,214	754	2,150	19,839	20,832	20,450
Licence and Permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies																
Operational Revenue		735	713	2,325	734	1,680	1,835	1,676	805	733	733	998	2,858	15,824	16,615	17,114
Non-Exchange Revenue																
Property rates		98,016	71,642	66,815	68,874	74,008	66,043	65,915	65,726	65,753	65,641	64,137	67,910	840,481	916,125	980,254
Surcharges and Taxes		637	663	673	673	654	649	652	663	703	673	553	694	7,886	8,281	8,529
Fines, penalties and forfeits		383	565	597	487	415	388	444	382	457	363	507	539	5,526	5,802	5,976
Licence or Permits		275	300	237	363	300	275	300	307	363	300	363	248	3,632	3,813	4,004
Transfer and subsidies - Operational		248,156	3,676	250	18,242	1,918	198,100	250	1,364	148,487	250	250	251	621,195	644,531	673,523
Interest		172	162	144	155	149	148	154	153	153	154	163	163	1,870	1,870	1,926
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		52,903	55,872	55,501	55,130	54,944	56,737	54,387	54,635	55,130	54,758	54,697	57,123	661,816	683,172	723,061
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		682,475	409,659	519,124	428,248	428,567	652,599	481,833	425,314	590,241	413,958	411,533	419,365	5,862,917	6,198,918	6,603,376
Expenditure																
Employee related costs		111,664	111,243	110,534	110,469	109,466	114,962	111,107	112,584	110,863	109,316	108,402	107,401	1,328,011	1,376,160	1,445,070
Remuneration of councillors		3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,480	41,753	43,842	46,035
Bulk purchases - electricity		254,402	213,776	132,826	150,489	156,590	143,424	146,737	137,963	146,038	167,291	176,515	208,424	2,034,474	2,185,666	2,320,958
Inventory Consumed		36,945	39,333	38,144	37,975	37,524	35,571	38,779	36,731	36,606	36,970	36,458	33,956	444,991	467,794	488,991
Debt impairment		18,686	18,686	18,686	18,686	18,686	18,686	18,686	18,686	18,686	18,686	18,686	19,538	225,087	238,753	254,533
Depreciation and amortisation		28,918	28,947	28,054	29,038	28,124	29,080	29,124	26,325	29,132	28,293	29,262	28,335	342,632	280,976	263,200
Interest		15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,951	191,420	214,616	230,061
Contracted services		35,131	40,812	39,801	49,151	39,109	36,217	38,942	39,232	41,795	40,963	39,357	52,450	492,958	524,804	561,755
Transfers and subsidies		135	936	874	445	544	1,543	128	107	1,102	170	314	997	7,293	7,294	7,512
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		33,329	40,852	36,676	36,180	35,588	42,299	35,037	32,929	36,597	31,272	33,214	32,958	426,930	452,662	482,123
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		37,728	40,001	39,717	39,433	39,291	40,663	38,865	39,054	39,433	39,149	39,101	40,948	473,380	496,075	523,123
Total Expenditure		576,369	554,017	464,743	491,296	484,353	481,876	476,834	463,042	479,682	491,539	500,740	544,438	6,008,928	6,288,641	6,623,362
Surplus/(Deficit)		106,106	(144,357)	54,381	(63,049)	(55,786)	170,723	4,999	(37,728)	110,560	(77,581)	(89,207)	(125,073)	(146,012)	(89,723)	(19,985)
Transfers and subsidies - capital (monetary allocations)		99,459	-	-	21,039	1,736	43,177	-	3,394	58,554	-	-	-	227,359	225,544	230,842
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		205,565	(144,357)	54,381	(42,010)	(54,050)	213,900	4,999	(34,334)	169,114	(77,581)	(89,207)	(125,073)	81,347	135,821	210,857
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		205,565	(144,357)	54,381	(42,010)	(54,050)	213,900	4,999	(34,334)	169,114	(77,581)	(89,207)	(125,073)	81,347	135,821	210,857
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		205,565	(144,357)	54,381	(42,010)	(54,050)	213,900	4,999	(34,334)	169,114	(77,581)	(89,207)	(125,073)	81,347	135,821	210,857
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	205,565	(144,357)	54,381	(42,010)	(54,050)	213,900	4,999	(34,334)	169,114	(77,581)	(89,207)	(125,073)	81,347	135,821	210,857

References

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

Check

- - -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																

R thousand	Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue by Vote																		
Vote 1 - CITY DEVELOPMENT			714	1,709	21,299	5,231	2,410	21,157	765	1,807	21,393	788	747	694	75,312	84,910	106,307	
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES			69,608	11,847	11,696	10,785	11,074	50,802	11,070	11,480	39,940	11,114	11,379	12,424	283,219	274,470	287,470	
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES			15,100	1,591	1,419	1,616	1,662	1,560	1,580	1,601	1,588	1,581	1,539	1,832	18,916	19,429	20,502	
Vote 4 - COMMUNITY SERVICES - RECREATION AND ENVIRONMENTAL SERVICES			1,505	1,407	1,610	1,610	1,597	4,000	2,363	1,600	4,000	3,413	3,225	1,116	43,320	39,439	37,310	
Vote 5 - CORPORATE SERVICES - ADMINISTRATION			823	670	670	813	578	670	813	680	676	680	620	620	8,532	8,942	8,250	
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY			38	38	38	38	38	592	38	38	38	38	37	1,007	1,002	1,079		
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES			85	84	84	85	1,041	84	85	84	85	106	85	1,002	2,082	2,075		
Vote 8 - FINANCIAL SERVICES - FINANCE			201,323	79,558	79,558	74,584	79,565	79,565	79,565	79,565	79,565	79,565	69,343	73,320	128,835	134,846	141,846	
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES			246,822	195,204	286,643	203,150	214,539	244,390	278,831	221,375	227,500	206,334	207,107	205,807	2,733,921	2,879,629	3,051,048	
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SER			68	67	67	67	69	67	67	67	67	67	67	78	818	859	901	
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES			264,162	117,412	121,417	136,351	117,892	219,061	114,502	118,862	221,592	118,738	118,763	121,805	1,790,117	1,872,507	1,997,587	
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES			3,816	28	28	28	28	2,201	28	28	1,794	28	28	39	8,174	7,489	7,826	
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER			489	365	365	403	365	365	365	365	365	365	365	464	4,854	5,086	5,274	
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES			14	14	14	14	14	14	14	14	14	14	14	14	168	176	176	
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES			261	261	261	261	261	261	261	261	261	261	261	281	3,146	3,304	3,416	
Total Revenue by Vote			781,934	409,659	519,124	448,286	430,363	695,776	481,833	428,708	648,796	413,958	411,533	419,365	6,090,275	6,424,462	6,834,218	
Expenditure by Vote to be appropriated																		
Vote 1 - CITY DEVELOPMENT			16,367	21,787	23,668	21,602	21,474	23,757	21,565	21,587	23,481	21,342	21,306	23,180	261,216	274,050	302,397	
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES			32,191	29,746	29,995	29,905	30,111	31,603	30,489	29,100	29,872	29,085	29,522	29,105	300,350	369,584	395,237	
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES			15,757	13,700	13,612	13,165	13,263	13,300	13,336	13,699	13,317	13,312	13,501	13,057	168,468	168,529	178,195	
Vote 4 - COMMUNITY SERVICES - RECREATION AND ENVIRONMENTAL SERVICES			30,385	10,212	30,728	32,700	32,700											

References

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

check

Description		Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28		
Revenue - Functional																	
Governance and administration	202,387	80,004	73,653	74,917	80,990	151,130	72,813	71,722	130,612	71,633	70,052	75,112	1,155,024	1,243,096	1,319,684		
Executive and council	94	94	94	98	94	94	94	94	94	94	94	119	1,156	1,156	1,270		
Finance and administration	202,287	79,904	73,553	74,814	80,896	151,030	72,713	71,632	130,513	71,534	69,952	74,993	1,154,868	1,241,911	1,318,419		
Internal audit	6	6	6	6	6	6	6	6	6	6	6	6	6	6	71		
Community and public safety	9,127	2,160	22,671	21,782	2,204	26,137	3,533	2,026	25,142	4,440	2,426	3,209	124,885	125,380	147,894		
Community and social services	628	482	440	14,165	447	691	544	426	410	585	697	506	20,087	20,084	20,870		
Sport and recreation	7,533	710	797	2,213	765	4,035	2,039	695	3,318	2,998	744	1,699	27,916	17,121	17,700		
Public safety	712	751	761	758	754	742	742	692	743	749	873	820	8,871	9,422	9,854		
Housing	146	210	20,664	4,639	230	20,664	230	210	20,664	210	230	126	68,203	77,851	99,304		
Health	7	7	7	7	7	7	7	7	7	7	7	8	87	91	96		
Economic and environmental services	25,162	2,909	1,873	1,965	3,650	15,814	1,887	3,069	12,861	1,985	1,887	2,842	75,306	57,496	60,352		
Planning and development	4,329	1,495	631	572	2,178	2,780	518	1,594	2,408	574	513	570	16,163	14,088	14,655		
Road transport	20,828	1,404	1,238	1,387	1,465	13,028	1,366	1,468	10,447	1,405	1,369	1,654	57,064	43,327	45,699		
Environmental protection	6	6	6	6	6	6	6	6	6	6	6	17	80	84	88		
Trading services	544,711	324,063	420,404	350,006	343,026	502,171	403,052	351,357	479,466	335,348	336,833	338,417	4,729,112	4,992,223	5,300,248		
Energy sources	240,722	195,174	287,653	203,100	214,589	244,340	277,841	221,325	227,459	206,284	207,057	204,907	2,730,502	2,876,038	3,047,338		
Water management	161,971	104,963	109,912	123,856	105,155	142,408	101,967	105,939	106,968	104,020	107,446	110,843	1,437,338	1,510,284	1,618,261		
Waste water management	18,216	12,303	12,449	12,482	12,482	60,282	12,489	13,787	9,186	11,242	11,262	10,766	71,824	73,874	75,774		
Waste management	58,753	11,532	11,532	10,510	10,769	50,142	10,765	11,224	39,363	10,801	10,698	12,100	248,448	268,843	281,676		
Other	547	524	524	537	434	524	547	536	534	543	533	386	5,969	6,288	6,461		
Total Revenue - Functional	781,934	409,659	519,124	449,296	430,303	695,776	481,833	428,708	648,796	413,958	411,333	419,365	6,090,275	6,424,462	6,834,218		
Expenditure - Functional																	
Governance and administration	14,545	17,897	16,810	16,600	17,659	19,695	18,894	17,805	16,726	17,675	17,776	217,512	224,567	220,759			
Executive and council	2,476	5,258															

References

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

KZN282 uMhlatuze - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - CITY DEVELOPMENT		-	10,000	5,700	5,000	10,000	10,757	3,000	-	700	-	-	700	45,858	3,573	3,638
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		113	1,000	3,113	113	300	113	2,784	-	113	-	113	700	8,460	12,691	13,154
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	13	8
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		5,912	218	3,213	4,205	2,800	1,381	1,523	1,737	1,705	2,241	2,737	1,529	29,201	17,366	17,961
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		-	-	330	200	1,500	-	567	400	-	3,038	150	2,500	8,685	12,293	12,508
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		-	-	-	-	-	5,000	500	-	-	4,000	311	500	10,311	14,014	14,216
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - FINANCIAL SERVICES		-	-	-	-	500	372	-	-	-	-	-	-	872	-	-
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		5,199	8,299	4,449	3,706	3,875	4,075	4,575	4,147	3,029	2,411	2,825	3,375	49,965	54,206	48,467
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		5,000	21,364	33,983	23,408	19,486	34,901	20,300	19,541	22,370	15,166	20,500	49,406	285,425	275,994	286,430
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	11	-	-	-	-	-	-	11	14	14
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		-	3,500	-	-	500	-	-	-	-	-	-	-	4,000	13,042	14,181
Capital multi-year expenditure sub-total	2	16,224	44,381	50,788	36,632	38,961	56,610	33,249	25,825	27,917	26,856	26,635	58,711	442,788	403,206	410,546
Single-year expenditure to be appropriated																
Vote 1 - CITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		137	-	-	-	-	-	-	-	-	-	-	-	137	-	-
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		-	-	-	-	-	17	-	-	-	-	-	-	17	46	42
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		-	-	-	300	-	-	100	-	-	-	-	-	400	1,687	1,743
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		-	-	1,200	-	-	-	-	-	-	-	-	-	1,200	-	-
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		-	-	500	-	-	-	-	2,500	-	-	-	-	3,000	4,500	4,635
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		-	-	20	-	-	-	-	-	15	12	-	-	47	63	64
Vote 8 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		-	700	-	-	-	-	-	-	8,000	-	-	-	8,700	9,700	10,000
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		-	-	70	-	-	-	-	-	-	-	-	-	70	90	7,797
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		-	500	-	-	500	-	-	-	-	-	-	-	1,000	10,000	5,000
Capital single-year expenditure sub-total	2	137	1,200	1,790	300	500	17	100	2,500	8,015	12	-	-	14,571	26,087	29,281
Total Capital Expenditure	2	16,360	45,581	52,578	36,932	39,461	56,627	33,349	28,325	35,932	26,868	26,635	58,711	457,359	429,293	439,827

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

KZN282 uMhlatuze - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		–	700	520	–	500	5,400	500	2,500	8,869	4,000	323	500	23,812	29,672	30,150
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	700	520	–	500	5,400	500	2,500	8,869	4,000	323	500	23,812	29,672	30,150
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		6,161	218	5,306	4,618	4,300	2,194	1,743	1,887	2,518	4,741	2,999	4,729	41,414	33,804	34,713
Community and social services		–	–	1,280	300	1,578	200	220	150	–	2,500	150	2,500	8,878	11,821	12,073
Sport and recreation		5,912	218	3,213	4,205	2,722	1,181	1,523	1,737	1,705	2,241	2,737	1,529	28,923	17,613	18,194
Public safety		250	–	113	113	–	113	–	–	113	–	113	–	813	869	881
Housing		–	–	700	–	–	700	–	–	700	–	–	700	2,801	3,501	3,565
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		5,000	18,700	12,353	10,750	12,600	11,458	4,000	5,200	2,500	2,280	4,500	6,500	95,841	58,563	60,292
Planning and development		–	10,000	5,000	5,000	10,000	10,000	3,000	–	–	–	–	–	43,000	–	–
Road transport		5,000	8,700	7,077	5,750	2,600	1,401	1,000	5,200	2,500	2,280	4,500	6,500	52,508	50,395	52,122
Environmental protection		–	–	276	–	–	57	–	–	–	–	–	–	333	8,168	8,170
Trading services		5,199	25,963	34,149	21,364	22,061	37,575	26,659	18,488	22,045	15,297	18,825	46,981	294,607	305,341	312,727
Energy sources		5,199	8,299	4,449	3,706	3,875	4,075	4,575	4,147	2,175	2,411	2,825	3,375	49,111	52,846	47,267
Water management		–	9,414	15,200	11,000	8,686	27,000	14,200	6,500	18,870	12,886	12,000	42,906	178,662	155,131	157,027
Waste water management		–	7,250	11,500	6,658	9,500	6,500	5,100	7,841	1,000	–	4,000	–	59,349	87,392	98,014
Waste management		–	1,000	3,000	–	–	–	2,784	–	–	–	–	700	7,484	9,972	10,419
Other		–	–	250	200	–	–	447	250	–	538	–	–	1,685	1,912	1,945
Total Capital Expenditure - Functional	2	16,360	45,581	52,578	36,932	39,461	56,627	33,349	28,325	35,932	26,856	26,648	58,711	457,359	429,293	439,827
Funded by:																
National Government		2,200	4,914	28,700	8,120	9,286	30,901	19,000	15,500	23,970	14,502	20,450	49,816	227,359	225,544	230,842
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		2,200	4,914	28,700	8,120	9,286	30,901	19,000	15,500	23,970	14,502	20,450	49,816	227,359	225,544	230,842
Borrowing		13,906	37,862	21,814	26,382	27,370	25,398	13,796	10,370	11,332	9,313	6,068	6,389	210,000	179,117	178,373
Internally generated funds		254	2,805	2,065	2,430	2,805	328	553	2,455	631	3,041	130	2,505	20,000	24,632	30,612
Total Capital Funding		16,360	45,581	52,578	36,932	39,461	56,627	33,349	28,325	35,932	26,856	26,648	58,711	457,359	429,293	439,827

References

- Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
- Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

KZN282 uMhlathuze - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand															
Cash Receipts By Source															
Property rates	92,619	67,590	63,006	64,969	69,836	62,268	62,149	61,968	62,000	61,893	60,465	64,086	792,840	864,195	924,689
Service charges - electricity revenue	227,682	212,528	312,816	221,275	232,007	242,107	302,976	237,593	230,016	224,891	225,574	223,093	2,882,558	3,047,599	3,236,245
Service charges - water revenue	46,964	67,114	61,785	55,529	58,380	62,238	55,406	58,460	65,168	57,359	61,040	61,606	701,050	750,124	817,635
Service charges - sanitation revenue	12,554	12,907	12,957	13,144	13,014	12,748	13,024	14,424	12,168	14,916	11,791	10,988	154,634	163,912	172,107
Service charges - refuse revenue	11,046	12,092	11,936	10,976	11,291	12,451	11,254	11,756	11,109	11,293	11,585	12,642	139,431	147,797	155,187
Rental of facilities and equipment	3,125	1,178	1,303	2,856	1,048	1,345	2,518	1,092	1,247	3,670	923	2,301	22,606	23,737	23,290
Interest earned - external investments	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000	45,000	45,000
Interest earned - outstanding debtors	7	-	-	7	-	-	7	-	-	-	-	6	26	26	27
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57	85	90	73	62	58	67	57	69	55	76	81	830	871	897
Licences and permits	275	300	237	363	300	275	300	307	363	300	363	248	3,632	3,813	4,004
Agency Services	775	840	714	742	906	805	791	901	830	836	721	760	9,620	9,620	10,403
Transfers and subsidies - Operational	248,158	3,676	250	16,242	1,918	198,100	250	1,364	148,487	250	250	251	621,195	644,531	673,523
Other revenue	2,712	2,424	4,266	2,875	3,704	3,541	3,748	2,409	2,536	2,748	2,628	4,653	38,323	40,239	41,447
Cash Receipts by Source	649,722	374,484	473,110	394,791	396,218	599,687	456,239	394,160	537,742	381,960	379,167	384,465	5,421,745	5,741,464	6,104,455
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	99,459	-	-	21,039	1,736	43,177	-	3,394	58,554	-	-	-	227,359	225,544	230,842
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	210,000	-	-	-	-	-	-	210,000	179,117	178,373
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	749,181	374,484	473,110	415,829	397,954	852,864	456,239	397,554	596,297	381,960	379,167	384,465	5,659,104	6,146,125	6,513,670
Cash Payments by Type															
Employee related costs	103,624	103,141	102,364	102,267	101,411	106,957	103,102	104,569	102,804	101,152	100,415	99,309	1,231,106	1,274,331	1,338,147
Remuneration of councillors	5,708	5,800	5,969	5,900	5,753	5,702	5,723	5,757	5,751	5,861	5,696	6,079	69,577	73,059	76,713
Interest	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,952	15,951	191,420	214,616	230,061
Bulk purchases - Electricity	292,562	245,842	152,750	173,062	180,078	164,938	168,747	158,658	167,943	192,384	202,992	239,688	2,339,645	2,513,516	2,669,102
Acquisitions - water & other inventory	31,345	31,972	29,593	29,226	28,298	25,123	30,572	27,140	26,825	27,489	26,701	22,988	337,272	364,762	376,539
Contracted services	40,387	48,661	45,365	56,464	46,721	41,306	44,719	46,862	47,777	47,041	47,001	60,162	572,468	609,473	652,149
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	135	936	874	445	544	1,543	128	107	1,102	170	314	997	7,293	7,294	7,512
Other expenditure	24,162	26,668	27,925	25,869	25,281	28,432	24,388	23,963	26,000	25,161	24,391	25,999	308,240	318,174	329,689
Cash Payments by Type	513,904	478,972	380,691	409,185	404,038	389,953	393,311	382,964	394,160	415,210	423,461	471,173	5,057,022	5,375,212	5,679,912
Other Cash Flows/Payments by Type															
Capital assets	18,814	52,418	60,465	42,472	45,380	65,120	38,352	32,574	41,322	30,884	30,645	67,517	525,963	493,686	505,801
Repayment of borrowing	-	-	-	-	-	102,756	-	-	-	-	-	115,658	218,413	186,252	211,482
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	532,719	531,389	441,156	451,657	449,418	557,829	431,662	415,537	435,482	446,095	454,106	654,348	5,801,397	6,055,151	6,397,195
NET INCREASE/(DECREASE) IN CASH HELD	216,462	(156,905)	31,953	(35,827)	(51,464)	295,035	24,577	(17,983)	160,815	(64,134)	(74,939)	(269,883)	57,706	90,974	116,475
Cash/cash equivalents at the month/year begin:	147,424	363,886	206,981	238,934	203,107	151,643	446,678	471,255	453,272	614,087	549,953	475,013	147,424	205,130	296,104
Cash/cash equivalents at the month/year end:	363,886	206,981	238,934	203,107	151,643	446,678	471,255	453,272	614,087	549,953	475,013	205,130	205,130	296,104	412,580
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.

2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1

3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

KZN282 uMhlathuze - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Africa Consulting Engineers	Mths	12	Construction of eSikhaleni Business Centre (Turnkey)	30 November 2024	154,605
Jack's B Construction	Mths	12	Construction of Empangeni CBD Revitalisation	13 December 2024	57,761
Dlamindlovu Consulting Engineers and Project Management	Mths	12	Upgrading of Richards Bay Taxi Rank and bus terminals	24 February 2024	27,324
C&M Consulting Engineers	Mths	12	Supply, delivery, installation and commissioning of ambient air quality monitoring station Richards Bay C	30 June 2024	1,901
Terra Analytics	Mths	34	Perform the function of Municipal Valuer for maintenance of the valuation roll for three years	30 June 2025	4,069
Delta Built Environment Consultants	Mths	36	Procurement of transaction advisor to conduct a feasibility study for the proposed relocation and redevelopment	21 October 2023	8,209
Enviro Quality and Environmental Consultant	Mths	12	Establishment of a panel of Municipal planning professional (Built Environment) for a period of (3) years	25 March 2024	570
HN Consulting (Pty) Ltd	Mths	43	Tender 8/21/UMH338 - 18/19: Updating and implementation of projects related to built Environment Eng	31 May 2025	11,802
Scribante Mining (Pty) Ltd	Mths	32	Tender 8/21/UMH605 - 19/20: The establishment of the Central Industrial Area (CIA) - Phase 1: The co	15 April 2024	14,858
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/21/UMH338 - 18/19: Provision of Professional engineering services for Updating and impleme	21 July 2023	14,909
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/21/UMH324 - 17/18: Development and upgrade of Rural Road Infrastructure - Phase 3	31 May 2024	2,154
Ilifa Africa Engineers	Yrs	3	Tender 8/21/UMH490 - 17/18 Empangeni A Rank upgrade	31 May 2024	8,122
Jamjo Civil	Yrs	1	Tender 8/21/UMH483 - 18/19: Provision of Professional engineering services for Updating and impleme	31 December 2024	52,146
Amaphiko Ejuba Enterprise	Yrs	3	Tender 8/21/UMH1030 - 21/22: Construction of Sustainable Roads selected Layerworks for the unpave	01 December 2026	90,500
Projecon CC	Yrs	6	Tender 8/21/UMH1225 - 2022/2023: Aquadene Phase 2 Development: MR 231 / Aquadene Road Inter	16 January 2024	35,338
Mega Roads	Yrs	3	Tender 8/21/UMH1155 - 2022/2023: Provision of Road Marking, Road Studs and Sand Blasting	30 September 2026	5
Tamasco	Mths	10	Tender 8/21/UMH757-20/21: Construction of 8 Pedestrian bridges	31 August 2024	18,146
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/21/UMH324 - 17/18: Development and upgrade of Rural Road Infrastructure - Phase 3	31 May 2024	2,154
Ilifa Africa Engineers	Yrs	3	TENDER 8/21/UMH490 - 17/18 Empangeni A Rank upgrade	31 May 2024	8,122
Ilifa Engineering	Yrs	3	Empangeni A Rank upgrade	31 July 2025	33,148
Sparks and Ellis	Yrs	3	Supply of Traffic Uniform	01 June 2027	11,274
Durban Snax (Animal Pound)	Yrs	3	Animal Pound	01 August 2024	2,378
Enelad	Mths	12	Alton North and CBD Pipe Replacement	30 August 2024	52,078
Silver Streak	Mths	12	Alton South Pipe Replacement	30 August 2024	71,858
Zana Manzi	Mths	12	KwaDube Water Improvements: Construction of Pump Station	30 June 2024	57,605
CMS Water Engineering	Mths	12	Ntambanana Water Improvements: Bulk Water Supply Pipeline	30 August 2024	88,134
Siyaroro Trading	Mths	12	Ntambanana Water Improvements: SML Reservoir	31 May 2024	27,238

References

1. Total agreement period from commencement until end
2. Annual value

[illegible]

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

KZN282 uMhlathuze - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		344,518	315,419	314,114	219,445	179,267	179,267	171,546	157,006	167,865
Roads Infrastructure		95,022	44,992	80,435	39,746	41,883	41,883	21,777	10,767	12,661
Roads		89,156	40,614	72,386	38,746	40,883	40,883	14,577	2,051	2,050
Road Structures		5,706	4,379	8,049	1,000	1,000	1,000	7,200	8,716	10,611
Road Furniture		161	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,320	705	4,000	13,515	18,715	18,715	27,749	17,969	18,508
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		1,320	705	4,000	13,515	18,715	18,715	27,749	17,969	18,508
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14,883	18,893	31,800	32,965	19,410	19,410	14,550	11,472	13,919
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		10,303	14,791	31,559	31,872	18,317	18,317	14,550	11,472	13,919
LV Networks		4,580	4,102	241	1,093	1,093	1,093	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		223,040	232,389	159,140	125,230	89,989	89,989	97,463	57,931	61,676
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		640	-	(1,478)	4,000	-	-	-	-	-
Reservoirs		8,922	19,449	(2,020)	-	-	-	-	-	-
Pump Stations		-	-	2,422	5,000	5,000	5,000	14,643	-	-
Water Treatment Works		-	-	1,937	-	-	-	-	-	-
Bulk Mains		18,823	11,348	973	9,419	9,419	9,419	15,000	20,000	20,000
Distribution		192,083	186,894	149,086	89,511	58,270	58,270	55,820	26,277	26,676
Distribution Points		2,572	14,698	8,219	17,300	17,300	17,300	12,000	11,654	15,000
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		9,508	15,250	36,867	2,000	6,000	6,000	7,100	50,861	53,095
Pump Station		-	-	11,398	-	4,000	4,000	-	-	-
Reticulation		1,462	4,755	462	2,000	2,000	2,000	7,100	50,861	53,095
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		8,046	10,495	25,007	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	386	1,936	2,719	-	-	2,700	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	386	1,936	2,719	-	-	2,700	-	-
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		209	417	(134)	3,200	3,200	3,200	206	8,006	8,007
Sand Pumps		-	417	(534)	200	200	200	206	8,006	8,007

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Piers		209	–	400	3,000	3,000	3,000	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		535	2,387	71	70	70	70	–	–	–
Data Centres		367	2,321	(352)	70	70	70	–	–	–
Core Layers		–	–	422	–	–	–	–	–	–
Distribution Layers		168	66	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		23,581	164,118	71,202	44,795	58,695	58,695	55,297	13,140	13,520
Community Facilities		419	7,206	39,739	32,167	46,067	46,067	43,300	1,143	1,163
Halls		–	–	433	–	–	–	300	1,143	1,163
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		419	–	3,873	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	7,206	35,433	12,667	26,567	26,567	43,000	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	19,500	19,500	19,500	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		23,162	156,912	31,463	12,628	12,628	12,628	11,997	11,997	12,357
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		23,162	156,912	31,463	12,628	12,628	12,628	11,997	11,997	12,357
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	7,542	8,400	8,400	8,400	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	7,542	8,400	8,400	8,400	–	–	–
Improved Property		–	–	7,542	8,400	8,400	8,400	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		742	2,077	4,190	2,829	6,729	6,729	2,176	2,344	2,405
Operational Buildings		742	2,077	4,190	2,829	6,729	6,729	2,176	2,344	2,405
Municipal Offices		742	2,077	4,190	2,829	6,729	6,729	2,176	2,344	2,405
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	81	163	17,140	17,140	17,140	5,522	9,356	5,814
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	81	163	17,140	17,140	17,140	5,522	9,356	5,814
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	81	163	17,140	17,140	17,140	5,522	9,356	5,814
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		4,303	3,828	2,005	4,765	4,954	4,954	3,000	4,500	4,635
Computer Equipment		4,303	3,828	2,005	4,765	4,954	4,954	3,000	4,500	4,635
Furniture and Office Equipment		373	819	743	919	771	771	872	-	-
Furniture and Office Equipment		373	819	743	919	771	771	872	-	-
Machinery and Equipment		29,556	36,468	9,547	24,300	19,714	19,714	5,932	14,275	16,392
Machinery and Equipment		29,556	36,468	9,547	24,300	19,714	19,714	5,932	14,275	16,392
Transport Assets		8,789	12,102	3,902	12,900	14,527	14,527	854	1,360	1,200
Transport Assets		8,789	12,102	3,902	12,900	14,527	14,527	854	1,360	1,200
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 new assets	1	411,863	534,913	413,408	335,492	310,196	310,196	245,198	201,981	211,831

KZN282 uMhlathuze - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		173,144	231,629	250,949	208,046	229,147	229,147	138,407	148,019	139,965
Roads Infrastructure		14,957	4,126	32,165	13,953	34,134	34,134	13,950	13,972	12,662
Roads		9,330	949	31,933	13,953	34,134	34,134	13,950	1,572	4,962
Road Structures		5,627	3,176	231	-	-	-	-	12,400	7,700
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	200	200	200	-	-	-
Drainage Collection		-	-	-	200	200	200	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		112,867	56,857	57,310	42,893	56,448	56,448	34,028	40,707	30,670
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		70,679	26,249	16,209	-	-	-	-	-	-
HV Switching Station		13,662	30,457	19,249	-	-	-	-	-	-
HV Transmission Conductors		17,726	(13,609)	9,080	17,001	30,556	30,556	9,072	8,000	8,000
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		6,894	11,894	8,464	21,163	21,163	21,163	24,956	27,707	22,670
LV Networks		3,906	1,866	4,307	4,730	4,730	4,730	-	5,000	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		37,042	139,798	118,193	112,000	103,365	103,365	79,999	85,000	88,151
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	16,531	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,784	60,777	(5,695)	-	-	-	5,000	-	-
Bulk Mains		21,680	29,740	-	-	-	-	2,870	-	-
Distribution		8,041	33,687	122,835	110,000	101,365	101,365	70,129	80,000	84,000
Distribution Points		1,537	(938)	1,054	2,000	2,000	2,000	2,000	5,000	4,151
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8,279	30,307	42,655	39,000	35,000	35,000	10,360	8,250	8,392
Pump Station		-	28,823	42,608	39,000	35,000	35,000	10,000	7,750	7,892
Reticulation		1,263	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7,016	1,484	47	-	-	-	360	500	500
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		-	542	626	-	-	-	70	90	90
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	542	626	-	-	-	70	90	90
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,869	-	12,353	2,650	14,450	14,450	13,526	2,335	2,456
Community Facilities		1,784	-	65	400	400	400	178	197	254
Halls		1,784	-	23	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	43	400	400	400	178	197	254
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		85	-	12,288	2,250	14,050	14,050	13,348	2,138	2,202
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		85	-	12,288	2,250	14,050	14,050	13,348	2,138	2,202
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	884	-	-	-	500	1,038	1,069
Revenue Generating		-	-	-	-	-	-	500	1,038	1,069
Improved Property		-	-	-	-	-	-	500	1,038	1,069
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	884	-	-	-	-	-	-
Improved Property		-	-	884	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		311	7,483	14,593	7,198	3,484	3,484	3,301	6,182	6,197
Operational Buildings		311	7,483	14,593	4,000	286	286	500	2,681	2,632
Municipal Offices		311	7,483	13,192	4,000	286	286	500	2,681	2,632
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	1,401	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	3,198	3,198	3,198	2,801	3,501	3,565
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	3,198	3,198	3,198	2,801	3,501	3,565
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		9,577	-	2,016	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		9,577	-	2,016	-	-	-	-	-	-
Water Rights		9,577	-	-	-	-	-	-	-	-

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	2,016	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	38	-	8	8	8	-	-	-
Furniture and Office Equipment		-	38	-	8	8	8	-	-	-
Machinery and Equipment		-	16,036	16,366	2,800	4,800	4,800	10,000	8,000	9,000
Machinery and Equipment		-	16,036	16,366	2,800	4,800	4,800	10,000	8,000	9,000
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	184,901	255,187	297,160	220,702	251,889	251,889	165,733	165,574	158,687
Renewal of Existing Assets as % of total capex		27.6%	25.3%	37.2%	36.1%	40.1%	40.1%	36.2%	38.6%	36.1%
Renewal of Existing Assets as % of deprecn"		55.7%	81.8%	91.3%	72.1%	71.4%	71.4%	48.4%	58.9%	60.3%

check balance

KZN282 uMhlatuze - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			301,476	355,031	193,304	407,680	400,384	400,384	407,665	428,272	446,953
Roads Infrastructure			62,247	71,418	54,906	92,543	88,605	88,605	90,517	95,289	99,049
Roads			56,682	65,761	50,069	78,336	75,603	75,603	77,089	81,149	84,359
Road Structures			1,054	529	855	2,559	1,572	1,572	2,175	2,290	2,381
Road Furniture			4,511	5,128	3,982	11,648	11,429	11,429	11,252	11,851	12,310
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			2,447	9,871	12,631	15,064	16,110	16,110	14,764	15,385	16,014
Drainage Collection			1,727	7,648	8,897	12,438	13,870	13,870	12,377	12,904	13,436
Storm water Conveyance			720	2,222	3,735	2,626	2,240	2,240	2,387	2,480	2,579
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			77,197	99,816	52,245	119,384	117,480	117,480	121,261	127,507	133,203
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			5,291	7,904	10,981	8,423	9,723	9,723	8,002	8,442	8,720
MV Substations			-	-	285	1,767	1,767	1,767	1,678	1,771	1,832
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			52,733	72,866	31,877	83,188	80,535	80,535	84,810	89,157	93,220
LV Networks			19,173	19,046	9,102	26,006	25,456	25,456	26,771	28,137	29,431
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			117,126	133,824	46,495	118,082	117,682	117,682	120,454	126,375	132,215
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			623	-	224	377	377	377	358	377	391
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			5,144	944	896	1,557	1,557	1,557	1,234	1,302	1,347
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			109,403	131,429	43,833	114,305	114,105	114,105	117,362	123,112	128,842
Distribution Points			1,956	1,451	1,542	1,843	1,643	1,643	1,501	1,584	1,634
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			41,781	39,400	26,480	61,216	59,116	59,116	59,348	62,323	65,029
Pump Station			11,936	11,890	5,775	22,966	22,966	22,966	22,748	23,901	25,045
Reticulation			20,413	16,387	8,801	23,381	22,881	22,881	24,027	25,156	26,259
Waste Water Treatment Works			5,839	5,577	6,274	8,232	7,132	7,132	6,269	6,614	6,840
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			3,594	5,546	5,631	6,637	6,137	6,137	6,305	6,652	6,884
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			677	702	547	1,391	1,391	1,391	1,321	1,394	1,443
Rail Lines			677	702	547	1,391	1,391	1,391	1,321	1,394	1,443
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			45,625	54,766	33,622	77,052	81,663	81,663	79,871	83,920	87,924
Community Facilities			44,364	53,892	32,703	74,623	79,380	79,380	77,499	81,423	85,326

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Halls		627	256	564	774	724	724	773	813	847
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		149	18	121	2,076	283	283	2,206	2,327	2,399
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		385	184	149	368	368	368	381	400	419
Cemeteries/Crematoria		1,287	488	859	1,622	1,622	1,622	1,582	1,667	1,731
Police		-	-	-	-	-	-	-	-	-
Parks		41,856	52,935	31,001	69,749	69,549	69,549	72,542	76,200	79,913
Public Open Space		-	-	-	-	6,800	6,800	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		58	12	-	34	34	34	15	16	16
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		2	-	10	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,262	874	919	2,429	2,283	2,283	2,372	2,497	2,598
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1,262	874	919	2,429	2,283	2,283	2,372	2,497	2,598
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		20	-	-	12	7	7	7	8	8
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		20	-	-	12	7	7	7	8	8
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		9,003	7,015	7,842	10,925	11,775	11,775	10,865	11,441	11,901
Operational Buildings		8,929	6,944	7,768	10,787	11,637	11,637	10,720	11,289	11,741
Municipal Offices		8,929	6,944	7,768	10,787	11,637	11,637	10,720	11,289	11,741
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		74	71	75	138	138	138	145	152	160
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		74	71	75	138	138	138	145	152	160
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		4,861	4,641	7,119	8,512	8,512	8,512	6,326	6,674	6,907
Computer Equipment		4,861	4,641	7,119	8,512	8,512	8,512	6,326	6,674	6,907
Furniture and Office Equipment		-	7	13	84	17	17	81	85	88

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

check balance	-	-	-	-	-	-	-	-
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KZN282 uMhlathuze - Supporting Table SA34d Depreciation by asset class

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Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	R thousand	1								
Depreciation by Asset Class/Sub-class										
Infrastructure		217,591	195,483	205,395	178,619	217,133	217,133	211,495	164,911	121,098
Roads Infrastructure		51,166	51,661	57,330	41,605	52,472	52,472	50,977	30,307	6,261
Roads		42,818	43,542	50,407	35,567	45,369	45,369	43,855	23,842	3,774
Road Structures		3,868	3,681	3,579	3,621	3,606	3,606	3,628	3,720	2,172
Road Furniture		4,480	4,438	3,345	2,418	3,497	3,497	3,495	2,745	315
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		16,694	17,035	18,134	18,102	18,452	18,452	17,884	17,981	26,711
Drainage Collection		3,456	3,403	3,671	3,431	3,805	3,805	3,594	3,557	3,416
Storm water Conveyance		13,231	13,628	14,459	14,668	14,644	14,644	14,286	14,420	23,296
Attenuation		7	4	4	4	4	4	4	4	-
Electrical Infrastructure		25,685	29,383	26,169	23,390	28,404	28,404	27,099	26,544	22,634
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		10,224	8,041	9,629	9,135	10,532	10,532	10,536	10,109	10,026
HV Switching Station		37	6,939	1,221	-	-	-	-	-	-
HV Transmission Conductors		1,611	1,705	1,259	1,264	2,901	2,901	2,710	2,810	2,899
MV Substations		1,781	1,588	1,736	1,588	1,582	1,582	1,583	1,427	1,927
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		8,491	8,048	8,988	8,240	9,771	9,771	8,659	8,859	7,423
LV Networks		3,539	3,061	3,336	3,163	3,619	3,619	3,611	3,339	360
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		72,677	59,096	61,077	56,328	70,777	70,777	69,317	52,935	42,904
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		81	43	43	64	43	43	44	737	53
Reservoirs		8,234	6,557	7,063	6,261	7,400	7,400	7,401	7,729	11,144
Pump Stations		224	221	469	383	811	811	725	728	5,241
Water Treatment Works		6,728	5,793	8,873	5,834	10,885	10,885	10,906	30,795	663
Bulk Mains		38,589	26,389	26,461	26,317	26,691	26,691	26,429	12,598	170
Distribution		18,820	20,092	18,167	17,470	24,946	24,946	23,813	347	25,634
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		47,167	35,016	39,221	35,804	43,206	43,206	42,511	33,509	2,744
Pump Station		3,763	4,464	5,897	4,898	9,445	9,445	9,124	6,682	222
Reticulation		37,988	24,486	23,806	24,296	23,678	23,678	23,344	19,176	260
Waste Water Treatment Works		3,232	4,335	7,709	4,783	8,172	8,172	8,176	5,991	1,062
Outfall Sewers		2,183	1,731	1,808	1,827	1,911	1,911	1,868	1,661	1,200
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		535	476	644	518	657	657	586	548	670
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		40	41	41	53	54	54	52	116	324
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		495	436	604	464	604	604	534	432	346
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		96	85	80	112	92	92	108	161	220
Rail Lines		96	85	80	85	80	80	80	76	74
Rail Structures		-	-	-	27	12	12	28	84	145
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1,265	465	465	466	476	476	466	421	112
Sand Pumps		-	-	-	1	1	1	1	48	95

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Piers		-	-	-	0	10	10	-	1	2
Revetments		-	-	-	-	-	-	-	-	-
Promenades		1,265	465	465	465	465	465	465	372	15
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		2,307	2,266	2,275	2,294	2,596	2,596	2,548	2,507	18,842
Data Centres		-	-	-	27	75	75	27	159	241
Core Layers		2,307	2,266	2,275	2,267	2,521	2,521	2,521	2,348	18,602
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		24,859	20,667	22,319	20,904	26,092	26,092	24,972	21,197	44,152
Community Facilities		13,100	10,705	10,811	10,812	12,249	12,249	11,507	9,142	34,139
Halls		2,903	2,518	2,172	2,523	2,606	2,606	2,512	1,841	50
Centres		-	-	-	-	-	-	-	-	-
Crèches		218	214	214	215	214	214	132	129	7,346
Clinics/Care Centres		248	120	125	120	125	125	102	97	19,518
Fire/Ambulance Stations		1,332	1,153	1,158	1,156	1,843	1,843	1,538	1,315	2,649
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1,131	906	886	907	981	981	981	733	367
Cemeteries/Crematoria		838	767	753	769	760	760	759	724	3,576
Police		-	-	-	-	-	-	-	-	-
Parks		2,847	2,251	2,482	2,251	2,480	2,480	2,481	1,434	11
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		425	327	354	354	354	354	300	283	549
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	2	44	44	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		86	47	47	114	114	114	33	27	8
Taxi Ranks/Bus Terminals		3,070	2,401	2,620	2,402	2,727	2,727	2,669	2,560	66
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		11,759	9,962	11,508	10,092	13,843	13,843	13,465	12,056	10,013
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		11,759	9,962	11,508	10,092	13,843	13,843	13,465	12,056	10,013
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		495	463	593	407	1,762	1,762	1,685	1,416	45
Revenue Generating		495	463	593	407	1,762	1,762	1,685	1,416	45
Improved Property		495	463	593	407	1,762	1,762	1,685	1,416	45
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		19,103	18,404	18,173	18,280	24,085	24,085	21,871	20,083	3,133
Operational Buildings		11,353	10,293	10,641	10,943	16,592	16,592	15,457	13,896	2,929
Municipal Offices		9,134	7,852	7,996	8,685	13,105	13,105	13,059	11,746	2,366
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		50	52	51	50	60	60	50	50	57
Yards		2,170	2,389	2,593	2,209	3,426	3,426	2,348	2,100	506
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-

References

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

[illegible]

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Information and Communication Infrastructure		634	2,323	2,013	4,500	4,620	4,620	4,500	4,500	4,635
Data Centres		634	2,323	2,013	4,500	4,620	4,620	4,500	4,500	4,635
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		11,586	19,792	36,731	21,451	22,151	22,151	2,638	4,113	4,169
Community Facilities		574	6,018	13,911	19,201	19,901	19,901	500	1,975	1,968
Halls		-	99	4,536	4,201	4,201	4,201	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	60	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		416	-	-	-	-	-	200	100	93
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		158	5,860	9,375	15,000	15,700	15,700	300	1,875	1,875
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		11,012	13,773	22,820	2,250	2,250	2,250	2,138	2,138	2,202
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		11,012	13,773	22,820	2,250	2,250	2,250	2,138	2,138	2,202
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	10,776	10,026	3,999	3,999	3,999	1,185	874	876
Revenue Generating		-	10,776	5,533	500	500	500	735	574	567
Improved Property		-	10,776	5,533	500	500	500	735	574	567
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	4,493	3,499	3,499	3,499	450	300	309
Improved Property		-	-	4,493	3,499	3,499	3,499	450	300	309
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		8,329	21,461	(1,781)	3,200	4,900	4,900	12,340	7,200	7,386
Operational Buildings		8,329	21,461	(1,781)	3,200	4,900	4,900	12,340	7,200	7,386
Municipal Offices		8,329	21,291	(2,068)	3,100	4,800	4,800	12,340	7,200	7,386
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	170	81	100	100	100	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	206	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<u>Intangible Assets</u>		40,769	47,662	–	7,564	7,564	7,564	–	–	3,596
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		40,769	47,662	–	7,564	7,564	7,564	–	–	3,596
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		40,769	47,662	–	7,564	7,564	7,564	–	–	3,596
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
<u>Computer Equipment</u>		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
<u>Furniture and Office Equipment</u>		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
<u>Machinery and Equipment</u>		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
<u>Transport Assets</u>		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
<u>Land</u>		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<u>Living resources</u>		–	–	–	–	–	–	–	–	–
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	72,101	220,322	87,189	54,800	65,720	65,720	46,427	61,739	69,309
Upgrading of Existing Assets as % of total capex		10.8%	21.8%	10.9%	9.0%	10.5%	10.5%	10.2%	14.4%	15.8%
Upgrading of Existing Assets as % of deprecn"		21.7%	70.6%	26.8%	17.9%	18.6%	18.6%	13.6%	22.0%	26.3%

References

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

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KZN282 uMhlathuze - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - CITY DEVELOPMENT		45,858	3,573	3,638	3,703	3,767	3,767	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		8,597	12,691	13,154	13,169	13,185	13,185	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		17	59	50	47	64	64	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		29,601	19,053	19,704	20,379	21,256	21,256	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		9,885	12,293	12,508	12,714	12,920	12,920	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		13,311	18,514	18,851	19,188	19,524	19,524	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		47	63	64	65	66	66	–
Vote 8 - FINANCIAL SERVICES		872	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		58,665	63,906	58,467	54,688	51,218	51,218	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		–	–	–	–	–	–	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		285,495	276,084	294,227	289,620	291,123	291,123	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		11	14	14	14	14	14	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES		–	–	–	–	–	–	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		5,000	23,042	19,151	25,000	25,000	25,000	0
List entry summary in applicable								
Total Capital Expenditure		457,359	429,293	439,827	438,586	438,137	438,137	0
Future operational costs by vote	2							
Vote 1 - CITY DEVELOPMENT		261,216	274,050	302,979	334,926	327,053	327,053	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES		360,332	369,584	395,237	426,634	456,858	456,858	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES		162,468	168,529	178,195	185,582	208,330	208,330	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES		360,369	372,393	388,847	428,443	446,958	446,958	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION		44,640	46,391	47,656	65,668	53,147	53,147	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY		53,521	54,123	60,174	60,644	64,384	64,384	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES		13,847	10,793	11,575	11,761	12,434	12,434	–
Vote 8 - FINANCIAL SERVICES		30,958	32,036	34,710	34,633	36,614	36,614	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES		2,592,285	2,771,234	2,914,800	3,069,898	3,270,514	3,270,514	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES		21,045	21,872	22,805	33,377	36,190	36,190	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES		2,019,309	2,076,205	2,170,604	2,152,204	2,213,362	2,213,362	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES		10,644	10,991	11,803	12,004	13,756	13,756	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER		61,485	63,873	72,066	69,326	74,424	74,424	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES		(3,440)	–	–	–	–	–	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES		20,250	16,568	11,911	12,394	13,244	13,244	0
Total future operational costs		6,008,928	6,288,641	6,623,362	6,897,493	7,227,268	7,227,268	0
Future revenue by source	3							
Exchange Revenue		–	–	–	–	–	–	–
Service charges - Electricity		2,647,650	2,789,564	2,962,238	3,080,728	3,203,957	3,203,957	–
Service charges - Water		638,791	683,507	745,022	789,724	837,107	837,107	–
Service charges - Waste Water Management		141,541	150,034	157,535	168,563	183,734	183,734	–
Service charges - Waste Management		127,626	135,284	142,048	151,991	165,670	165,670	–
Sales of goods and rendering of services		72,919	83,026	104,458	104,960	105,463	105,463	–
Agency services		8,365	8,365	9,047	9,408	10,255	10,255	–
Interest		–	–	–	–	–	–	–
Interest Earned From Receivables		29	29	30	32	34	34	–
Interest Earned From Current And Non Current Assets		45,000	45,000	45,000	45,000	45,000	45,000	–
Dividends		–	–	–	–	–	–	–
Rent On Land		2,924	3,070	3,163	3,289	3,421	3,421	–
Rental From Fixed Assets		19,839	20,832	20,450	21,249	22,278	22,278	–
Licences And Permits		–	–	–	–	–	–	–
Operational Revenue		15,824	16,615	17,114	17,797	18,510	18,510	–
Total future revenue		3,720,509	3,935,324	4,206,104	4,392,741	4,595,449	4,595,449	–
Net Financial Implications		2,745,778	2,782,609	2,857,084	2,943,338	3,069,957	3,069,957	0

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)

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KZN282 uMhlatuze - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand													Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:																	
None																	
Entities: List all capital projects grouped by Entity																	
Entity Name Project name																	

Notes:
List all projects with planned completion dates in current year that have been re-budgeted in the MTRF.
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 PC00100200602_0002)

